

SEP 05 2008

**KANSAS CITY POWER & LIGHT COMPANY**

Before the State Corporation Commission of the State of Kansas

Docket No. _____

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

Applications in Rate Cases

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Applications in Rate Cases

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LAW DEPARTMENT

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September 5, 2008

BY HAND DELIVERY

Susan Duffy
Executive Director
Kansas Corporation Commission
1500 SW Arrowhead Road
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STATE CORPORATION COMMISSION

SEP 05 2008



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

Dear Ms. Duffy:

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

Certain information contained within the enclosed materials has been designated by KCP&L as "confidential." KCP&L requests that the Commission maintain the confidential status of such designated materials in accordance with K.S.A. 66-1220a, K.S.A. 66-1233 and K.A.R. 82-1-221a. The information designated as confidential falls into four broad categories: (i) information concerning KCP&L's activities in SO₂ emission allowance markets; (iii) highly sensitive financial information; (iv) highly sensitive, forward-looking information concerning KCP&L's strategic plans, and (v) information about homeland security measures. The public disclosure of such information would adversely impact the financial interests of KCP&L and/or the security of KCP&L's assets. A separate public version of the Application with the confidential information redacted is enclosed.

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

Respectfully submitted,

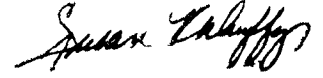


William G. Riggins

Enclosure

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

SEP 05 2008



**In the Matter of the Application of Kansas)
City Power & Light Company to Modify) Docket No.: 09-KCPE-246-RTS
Its Tariffs to Continue the Implementation)
of Its Regulatory Plan.)**

APPLICATION

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

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

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

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

4. In the 1025 Docket, the Commission, KCP&L and various other interested parties conducted an extensive investigation into the supply, delivery and pricing of electric service to

be provided by KCP&L into the future. The 1025 Docket resulted in a commitment by KCP&L to make substantial investments in its electric infrastructure over a five-year period, which will enable KCP&L to meet the projected future energy demands of KCP&L's customers in an environmentally responsible manner, including the addition of wind-powered generation, the installation of pollution control equipment at existing power plants, the institution of a portfolio of customer programs designed to help reduce energy consumption (affordability, demand response and energy efficiency programs) and the construction of a new coal-fired power plant, all as contemplated in the "Resource Plan" (which includes the capital investments identified in Appendices A and A-1, and the customer programs identified in Appendices B and B-1 of the 1025 Stipulation).¹

5. This rate Application is the third in a series of rate applications that are contemplated in the Rate Plan (Appendix C of the 1025 Stipulation), in conjunction with KCP&L's implementation of the Resource Plan.² Under the Rate Plan, KCP&L will file one additional rate Application over the next two years, as described in Appendix C of the 1025 Stipulation.

¹ The 1025 Docket was originally commenced on May 20, 2004, and it involved workshops, discovery, studies, modeling and discussions concerning historical peak loads, forecasted growth, various supply options, reliability issues, costs and financing, and other related topics. The process was complex and involved numerous interactions between KCP&L and many organizations in Kansas and Missouri responsible for protecting utility retail customers, the environment and the public interest. These organizations include the Citizens Utility Ratepayer Board ("CURB"), the Missouri Public Service Commission ("MPSC"), the Kansas Department of Health and Environment ("KDHE"), the Missouri Department of Natural Resources ("MDNR"), the Environmental Protection Agency ("EPA"), the United States Army Corps of Engineers ("COE") and the Mid-American Regional Council ("MARC"), among others.

² The 1025 Stipulation refers collectively to the "Regulatory Plan" that is comprised of a Rate Plan set forth in Appendix C and the Resource Plan set forth in Appendices A, A-1, B and B-1. References to the "Regulatory Plan" within this Application shall have the same meaning.

6. The first rate filing made by KCP&L pursuant to the 1025 Stipulation was docketed as KCC Docket No. 06-KCPE-828-RTS, which resulted in a Stipulation and Agreement that was approved by the Commission on December 4, 2006 (“828 Stipulation”).

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

8. The primary purpose of this 2008 rate case is recovery of KCP&L’s investment in environmental upgrades to Iatan Unit 1, which are anticipated to be in service in early 2009. Pursuant to the Appendix C of the 1025 Stipulation, this rate case was originally scheduled to be filed by March 1, 2008. However, due to changes in the construction schedule of these environmental upgrades, on February 6, 2008, KCP&L requested a postponement of this filing deadline (*See* KCP&L’s February 6, 2008 Motion to Amend Filing Date, Docket No. 04-KCPE-1025-GIE). On March 17, 2008, the Commission granted KCP&L’s Motion to Amend Filing Date, and postponed for sixty days the filing of KCP&L’s 2008 rate case, to May 1, 2008, with the remainder of the procedural schedule being pushed back accordingly. Subsequently, on March 31, 2008, KCP&L filed a Petition for Reconsideration of Commission’s Order Granting KCP&L’s Motion to Amend Filing Date. In its Petition for Reconsideration of the Commission’s March 17, 2008 Order, KCP&L noted that it had utilized a 60-day postponement period as an example in its Motion to Amend Filing Date to reflect the impact on the entire rate case schedule, and did not specifically request a 60-day postponement period. KCP&L further noted that it continued to review the Iatan Unit 1 environmental upgrades construction schedules, the reason for the requested postponed filing date, and stated that it anticipated that it would be in a better position to confirm or adjust its schedules in the near future.

9. Thereafter, in its April 30, 2008 Order, the Commission granted KCP&L's Petition for Reconsideration and modified the March 31, 2008 deadline, as well as its March 17, 2008 Order, and left open the date by which KCP&L's Application could be filed.

10. Pursuant to K.A.R. 82-1-214, and the Commission's Order on Reconsideration, KCP&L submitted its 30-day advance notice of filing this rate case on June 30, 2008.

11. Because the Resource Plan involved major capital expenditures by KCP&L during an intensive period of construction over a five-year period, the Rate Plan was structured to incrementally address the rate treatment for such additions and improvements. This third rate Application pursuant to the Rate Plan will reflect KCP&L's investment in plant and equipment since the last time KCP&L's rate base was adjusted in Docket No. 07-KCPE-905-RTS. Due to the postponement of the filing of this rate case, this also shifts the in-service date for inclusion in rate base of new plant investment to July 4, 2009.

12. The incremental series of rate cases will also ameliorate the inherent strain that is typically placed on bond ratings of utilities that undertake major capital outlays, such as those required by the Resource Plan. By taking appropriate steps to protect and maintain the investment grade rating of such bonds, which KCP&L has worked diligently to establish, the Rate Plan attempts to preserve a lower cost of debt, which will thereby decrease the overall cost of service and result in lower customer rates than would otherwise occur over the useful life of the newly constructed improvements.

13. KCP&L has been able to maintain its debt at investment grade level, which has significantly benefited customers whose cost of service has included a lower cost of financing KCP&L's operations.

14. This accomplishment, however, will become increasingly challenging to maintain as KCP&L implements the Resource Plan, while at the same time facing the ongoing challenges of volatile energy markets for off-system sales and purchases, higher fuel prices, rising costs of debt, increased coordination of regional transmission facilities, escalating labor and pension costs, as well as many other challenges.

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

16. This Application and the attached schedules and testimony filed on behalf of KCP&L in this proceeding reflect not only historical data and analyses concerning KCP&L's operations, based on a 2007 calendar test year,³ they also lay the foundation for implementing the Resource Plan, in accordance with the 1025 Docket, which requires responsible and complex forward planning.

17. Among the forward-looking features of the proposed tariffs that are being submitted by KCP&L simultaneously with this Application is new investment in plant that is anticipated to be in service through July 4, 2009.

³ Pursuant to the 905 Stipulation, KCP&L agreed to file this rate application utilizing a test period reflective of 12-months actual operations ending December 31, 2007.

18. KCP&L's rates were last adjusted in Docket No. 07-KCPE-905-RTS by an Order of the Commission that was issued on November 20, 2007, which resulted in a revenue increase of \$28 million in KCP&L's retail jurisdictional rates in Kansas with \$11 million of this total revenue increase being treated for accounting purposes as a pre-tax payment on plant on behalf of customers. Since that time, KCP&L has undertaken substantial additional investment in rate base. KCP&L's costs of operation, maintenance, and additional investments in plant and expenses have resulted in a revenue deficiency.

19. In 2008, pursuant to the Resource Plan, KCP&L is adding the environmental upgrades to Iatan Unit 1, including a Selective Catalytic Reduction ("SCR") system, a baghouse and a scrubber, described in the Direct Testimony of KCP&L witnesses Carl Churchman and Brent Davis, as well as adding a number of customer programs, including Demand Response, Efficiency and Affordability Programs as set forth in Appendix B of the 1025 Stipulation and described in the Direct Testimony of KCP&L witness Allen Dennis, and additional investment in distribution and transmission facilities for automation and asset management, as described in the Direct Testimony of KCP&L witness William Herdegen.

20. The schedules filed with this Application establish a gross revenue deficiency of approximately \$71.6 million, based upon normalized operating results for the 12 months ending December 31, 2007, adjusted for known and measurable changes in revenues, operating and maintenance expenses, cost of capital and taxes, and other adjustments referred to herein. Pursuant to the Contribution In Aid of Construction ("CIAC") mechanism established in the 1025 Stipulation, KCP&L has included in this \$71.6 million deficiency an additional \$11.2 million of CIAC. This deficiency represents a rate increase of approximately 17.5% based on test year revenue of approximately \$409 million.

21. KCP&L is requesting a minimum return on equity (“ROE”) of 10.75% based upon a capital structure of 55.39% equity in this rate Application. The proposed ROE is described in the Direct Testimony of KCP&L witnesses Samuel Hadaway and Chris Giles.

22. The proposed revenues in this Application are just and reasonable, and necessary to assure continuing, adequate, efficient and reliable utility service, and to maintain the financial integrity of KCP&L during the upcoming period of major construction to implement the Resource Plan, as approved by the Commission in the 1025 Docket.

23. Consistent with the 905 Stipulation, KCP&L includes a class cost of service study in this Application, and proposes a rate design to be determined in this proceeding.

24. Pursuant to the 905 Stipulation, KCP&L agreed to meet with the other signatory parties prior to this Application and discuss KCP&L’s internal process for the classification of asset-based and non-asset-based off-system sales. KCP&L was also required to file its process for classifying such sales for Commission review and approval on or before May 1, 2008. This information was filed by KCP&L on May 1, 2008 in Docket No. 07-KCPE-905-RTS.

25. The testimony of 15 witnesses, and schedules required by K.A.R. 82-1-231, are filed in support of this Application. The names of the witnesses and the subject of each witness’ testimony are as follows:

<u>Witness</u>	<u>Subject Matter</u>
Chris B. Giles	Overview and Policy
John P. Weisensee	Revenue Requirement Schedules Accounting Adjustments Income Tax Expense and Accumulated Deferred Income Taxes
Michael W. Cline	Additional Amortizations and Financial Modeling A/R Sales Fees

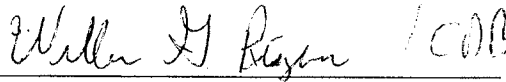
Samuel C. Hadaway	Cost of Capital
Carl Churchman	Iatan Unit 1: Air Quality Control Equipment
Brent C. Davis	Iatan Unit 1: Air Quality Control Equipment Cost and Schedule
Kenneth M. Roberts	Iatan Unit 1: Project Controls and Industry Trends
William P. Herdegen III	Asset Management Plan T&D Maintenance and Infrastructure Additions
Richard A. Spring	Transmission Expansion and Compliance
Allen D. Dennis	Affordability, Energy Efficiency and Demand Response Programs Credit Card Program
F. Dana Crawford	Supply Plan Maintenance Expense Normalization
Wm. Edward Blunk	Fuel Inventory SO ₂ Emission Allowance Management Program STB Litigation
Tim M. Rush	Minimum Filing Requirements Revenues Rate Design Rules and Regulations
Bradley D. Lutz	Class Cost of Service
George M. McCollister	Weather Normalization Customer Growth Other Revenue Normalizations

26. KCP&L has attempted to keep the amount of confidential material in this filing to a minimum. In accordance with K.S.A. 66-1233, certain information relating to homeland security measures has been filed as confidential. Also, certain confidential information has been redacted from testimony, schedules and exhibits where appropriate, pursuant to K.S.A. 66-1220a. The confidential information redacted from the testimony and the schedules

accompanying this application fall into two broad categories: (i) information concerning KCP&L's activities in SO₂ emission allowance markets; and (ii) highly sensitive financial information. KCP&L is filing a motion for protective order concurrently with this application.

WHEREFORE, KCP&L respectfully requests that the Commission approve the proposed rate schedules and tariffs for electric service, order that they become effective July 5, 2009, and grant such other and further relief as it deems just and reasonable.

Respectfully submitted,

Handwritten signature of William G. Riggins in black ink, with the initials 'WGR' and 'CAB' written to the right of the signature.

WILLIAM G. RIGGINS (#12080)
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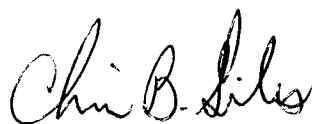
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**ATTORNEYS FOR KANSAS CITY POWER & LIGHT
COMPANY**

VERIFICATION

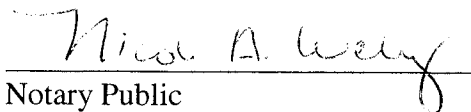
State of Missouri)
) ss:
County of Jackson)

Chris B. Giles, being duly sworn upon his oath deposes and says that he is Vice President, Regulatory Affairs, of Kansas City Power & Light Company; that he is familiar with the foregoing Application; and that the statements therein are true and correct to the best of his knowledge and belief.

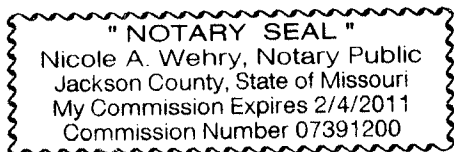


Chris B. Giles
Vice President, Regulatory Affairs
Kansas City Power & Light Company

SUBSCRIBED AND SWORN to before me this 4th of September 2008.


Notary Public

My Appointment Expires:



Kansas City Power & Light Co
Retail Revenue Summary - Kansas

Section 2 Summary

Line No.	Classification	Average Number of Customers	Base MWH	Base Revenue	Average Price per kWh	Proposed Revenue	Proposed Price per kWh	Proposed Revenue Increase	Proposed Percent Increase	Proposed Average Monthly Increase per Customer	Proposed Increase per kWh	Average Monthly Usage per Customer	2007 Test Year Including Known & Measurable Changes to March 31, 2009	
													(iii)	(iv) and (vii)
1	Residential	205,843	2,848,899	\$ 211,242,459	\$ 0.07415	\$ 248,149,525	\$ 0.08710	\$ 36,907,066	17.5%	\$ 14.94	\$ 0.01295	1,153	(iii)	(iv)
2	Small General Service	20,683	309,948	\$ 27,849,888	\$ 0.08985	\$ 32,716,931	\$ 0.10566	\$ 4,867,043	17.5%	\$ 19.61	\$ 0.01570	1,249	(v)	(vii)
3	Medium General Service	3,886	745,592	\$ 50,227,513	\$ 0.06737	\$ 59,002,579	\$ 0.07914	\$ 8,775,066	17.5%	\$ 188.20	\$ 0.01177	15,991	(vi)	(viii)
4	Large General Service	1,076	2,324,064	\$ 105,472,135	\$ 0.04538	\$ 123,904,533	\$ 0.05331	\$ 18,432,398	17.5%	\$ 1,428.09	\$ 0.00793	180,082	(ix)	(x)
5	Large Power Service	3	216,724	\$ 6,972,130	\$ 0.03217	\$ 8,189,106	\$ 0.03779	\$ 1,216,977	17.5%	\$ 33,804.90	\$ 0.00562	6,020,118	(xi)	(xii)
6	Other (Lighting and Traffic Signals)	4,322	54,262	\$ 8,193,861	\$ 0.15101	\$ 9,625,311	\$ 0.17739	\$ 1,431,450	17.5%	\$ 27.60	\$ 0.02638	1,046		
8	Subtotal Retail (Billed)	235,812	6,499,489	\$ 409,957,985	\$ 0.06308	\$ 481,587,985	\$ 0.07410	\$ 71,630,000	17.5%	\$ 25.31	\$ 0.01102	2,297		
9	Adjustments	(2,926)	(1)	\$ (596,238)			\$							
10	Total Retail (Billed)	232,886	6,499,489	\$ 409,361,747		\$ 481,587,985		\$ 71,630,000						

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

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

Kansas Counties

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

Kansas Communities

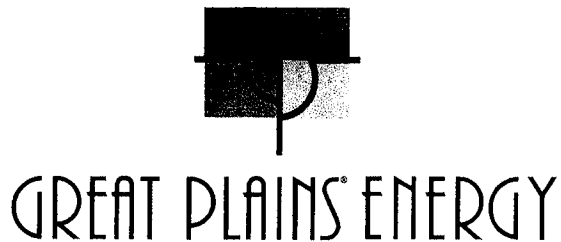
- 1 Basehor
- 2 Bonner Springs
- 3 Bucyrus
- 4 Centerville
- 5 Edgerton
- 6 Edwardsville
- 7 Eudora
- 8 Fairway
- 9 Fontana
- 10 Fulton
- 11 Gardner
- 12 Garnett
- 13 Greeley
- 14 Harris
- 15 Hillsdale
- 16 Kansas City
- 17 LaCygne
- 18 Lake Quivira
- 19 Lane
- 20 Leawood
- 21 Lenexa
- 22 Linn Valley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

**Kansas City Power & Light Company
2007 Test Year Including Known and Measurable Changes
Summary of Reasons For Filing the Application**

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

KCP&L’s rates were last adjusted in Docket No. 07-KCPE-905-RTS by an Order of the Commission that was issued on November 20, 2007, which resulted in an increase of \$28 million in KCP&L’s retail jurisdictional rates in Kansas. KCP&L has continued to implement its Regulatory Plan and has undertaken substantial additional investment in rate base. In 2009, as part of KCP&L’s Comprehensive Energy Plan to provide clean, affordable energy for generations to come, KCP&L is (1) adding a Air Quality Control system at Iatan Unit 1, (2) investing in a number of customer programs, including Demand Response, Energy Efficiency and Affordability Programs, and (3) investing in distribution and transmission facilities for improved reliability. KCP&L’s operating costs have also increased.

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



KCP&L FILES RATE INCREASE REQUESTS IN MISSOURI AND KANSAS

Company asks for recovery of investments made to maintain the region's low-cost energy advantage and improve air quality

Kansas City, Mo. (Sept. 5, 2008) – KCP&L today filed rate increase requests with the Missouri Public Service Commission (MPSC) and the Kansas Corporation Commission (KCC) to increase base rates for electric service in all five of its service areas. The requests will raise a typical residential customer's rates approximately 16.2%, translating to a \$12.27 monthly increase. The requests, which are subject to regulatory approval, would take effect in late summer of 2009. The two public utility subsidiaries of Great Plains Energy Incorporated (NYSE: GXP), KCP&L and Aquila, operate using the KCP&L brand name.

The rate requests vary in each of KCP&L's service jurisdictions and include recovery for investments on environmental upgrades at KCP&L's Iatan 1 and Sibley power plants, Crossroads generation and transmission resources and energy efficiency programs made under KCP&L's Comprehensive Energy Plan (CEP). The requests also seek recovery of increased operating costs. Changes in generation fuel costs are not included in this rate increase request for customers served in KCP&L's Kansas service territory and in the areas formerly served by Aquila. For these customers, adjustments for increases and decreases in the cost of fuel will be determined in separate fuel cost proceedings.

"In 2005 we began a collective journey with customers and communities to form our Comprehensive Energy Plan with a goal of ensuring clean, affordable and reliable electricity for years to come," said Michael Chesser, Great Plains Energy Chairman and CEO. "Committing then to high-efficiency coal generation, wind power, energy efficiency and environmental upgrades was the right call. Those investments, many of which are now completed or nearing completion, address the challenges facing our industry and are helping provide our customers with greater control over their energy use, maintain our region's low-cost energy advantage and improve our environment."

Since 2005, the cost of energy has increased substantially. In addition to the environmental plant upgrades, other factors driving the rate requests include labor, raw materials and gasoline costs. KCP&L is implementing a plan to mitigate upward cost pressures and aggressively manage operational cost increases. A cornerstone of this plan is the acquisition of Aquila. Through ongoing operational savings realized through KCP&L's integration with Aquila, the rate increases KCP&L is seeking from customers are significantly lower than they would have otherwise been as stand alone companies.

The Aquila transaction is expected to yield more than \$500 million in customer savings by 2017. The company has also been focused on achieving top-tier status in operating efficiency and was recently ranked among the top 15 utilities nationwide in customer satisfaction by J.D. Power & Associates.

As part of its rate request, KCP&L is seeking regulatory approval for measures aimed at helping customers affected by the proposed rate increases. KCP&L is filing an Economic Relief Pilot Program in both Kansas and Missouri. The Pilot Program will provide monthly financial assistance to qualified lower-income customers. In addition, KCP&L is increasing its weatherization efforts throughout its service territory and expanding its menu of energy efficiency programs, giving customers more control over their energy use.

"We do not relish requesting a rate increase during these difficult economic times," said Chesser. "However, these requests are approximately \$23 million less than they would have been, as a direct result of operational savings realized from our acquisition of Aquila. We will continue to focus on keeping our costs as low as possible and providing ways for customers to have greater control over their electricity use and bills."

The total amount of the rate increase request is \$257.5 million, broken out as follows:

Rate Jurisdiction**	Rate Increase (including amortization)	Rate Increase Percentage	Monthly Increase For Typical Residential Customer
GMO (MPS)	\$66.0 million	14.4%	\$12.58
GMO (L&P)	\$17.1 million	13.6%	\$10.03
GMO (Steam)	\$1.3 million	7.7%	
KCP&L (MO)	\$101.5 million	17.5%	\$13.89
KCP&L (KS)	\$71.6 million	17.5%	\$12.57
Total	\$257.5 million	16.2%	\$12.27

****Rate Jurisdiction Areas:**

GMO (MPS): Represents the area served by former Aquila's Missouri Public Service division

GMO (L&P): Represents the area served by former Aquila's St. Joseph Light & Power division

GMO (Steam): Former St. Joseph Light & Power steam customers

KCP&L (MO): KCP&L Missouri customers (not in former Aquila service territory)

KCP&L (KS): KCP&L Kansas customers

About The Companies:

Headquartered in Kansas City, Mo., Great Plains Energy Incorporated (NYSE: GXP) is the holding company of Kansas City Power & Light Company and Aquila, Inc. (doing business as KCP&L Greater Missouri Operations Company), two of the leading regulated providers of electricity in the Midwest. Kansas City Power & Light and Aquila use KCP&L as a brand name.

More information about the companies is available on the Internet at:

<http://www.greatplainsenergy.com> or www.kcpl.com.

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FORWARD-LOOKING STATEMENTS

Statements made in this release that are not based on historical facts are forward-looking, may involve risks and uncertainties, and are intended to be as of the date when made. Forward-looking statements include, but are not limited to, the outcome of regulatory proceedings, cost estimates of the Comprehensive Energy Plan and other matters affecting future operations. In connection with the safe harbor provisions of the Private Securities Litigation Reform Act of 1995, the registrants are providing a number of important factors that could cause actual results

to differ materially from the provided forward-looking information. These important factors include: future economic conditions in the regional, national and international markets, including but not limited to regional and national wholesale electricity markets; market perception of the energy industry, Great Plains Energy, KCP&L and Aquila, which is doing business as KCP&L Greater Missouri Operations Company (KCP&L GMO); changes in business strategy, operations or development plans; effects of current or proposed state and federal legislative and regulatory actions or developments, including, but not limited to, deregulation, re-regulation and restructuring of the electric utility industry; decisions of regulators regarding rates KCP&L and KCP&L GMO can charge for electricity; adverse changes in applicable laws, regulations, rules, principles or practices governing tax, accounting and environmental matters including, but not limited to, air and water quality; financial market conditions and performance including, but not limited to, changes in interest rates and credit spreads and in availability and cost of capital and the effects on pension plan assets and costs; credit ratings; inflation rates; effectiveness of risk management policies and procedures and the ability of counterparties to satisfy their contractual commitments; impact of terrorist acts; increased competition including, but not limited to, retail choice in the electric utility industry and the entry of new competitors; ability to carry out marketing and sales plans; weather conditions including weather-related damage; cost, availability, quality and deliverability of fuel; ability to achieve generation planning goals and the occurrence and duration of planned and unplanned generation outages; delays in the anticipated in-service dates and cost increases of additional generating capacity and environmental projects; nuclear operations; workforce risks, including retirement compensation and benefits costs; the ability to successfully integrate KCP&L and KCP&L GMO operations and the timing and amount of resulting synergy savings; and other risks and uncertainties. Other risk factors are detailed from time to time in Great Plains Energy's and KCP&L's most recent quarterly reports on Form 10-Q or annual reports on Form 10-K filed with the Securities and Exchange Commission. This list of factors is not all-inclusive because it is not possible to predict all factors.

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KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 REVENUE REQUIREMENT SUMMARY
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec_3-Rate Base, Op Inc and Rate of Return-P.xls

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS		KANSAS JURISDICTION COL. 604	TRADITIONAL REV REQ COL. 605	PRE-TAX PAYMENT ON PLANT COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE						
1-010		RETAIL SALES	TSFR 2-014	0.0000%	472,108,628	14.78%	11,200,000	543,738,628
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	0.0000%	7,521,333	0	0	7,521,333
1-012		BULK POWER SALES	TSFR 2-042	0.0000%	74,503,227	0	0	74,503,227
1-013		SALES FOR RESALE	TSFR 2-047	0.0000%	0	0	0	0
1-014		BPS IN EXCESS OF 25% WITH INTEREST	TSFR 2-049	0.0000%	0	0	0	0
1-015		TOTAL OPERATING REVENUE			554,133,188	60,430,000	11,200,000	625,763,188
1-016		OPERATING EXPENSES						
1-017	401	FUEL	TSFR 4-390	0.0000%	101,560,200	0	0	101,560,200
1-018	401	PURCHASED POWER	TSFR 4-392	0.0000%	25,946,086	0	0	25,946,086
1-019	401	OTHER OPER & MAINT EXPENSES	TSFR 4-394	0.0000%	201,865,913	222,080	0	202,087,994
1-020	403	DEPRECIATION EXPENSE	TSFR 5-194	0.0000%	76,728,909	0	0	76,728,909
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-192	0.0000%	20,828,074	0	11,200,000	31,828,074
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0.0000%	0	0	0	0
1-023	431	INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0.0000%	90,512	0	0	90,512
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	100.0000%	33,900,398	0	0	33,900,398
1-025	408	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	100.0000%	19,990,909	23,845,633	0	43,836,541
1-026	409	TOTAL ELECTRIC OPER. EXPENSES			480,708,981	24,087,713	11,200,000	515,976,694
1-027		NET ELECTRIC OPERATING INCOME			73,424,207	36,362,287	0	109,786,494
1-028								
1-029								

** Rate increase percentages are calculated on Base Revenue of \$409,361,748

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec 3-Rate Base, Op Inc and Rate of Return-F.X's

Section 1 (f)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM		ADJUSTMENTS		ADJUSTED		KANSAS		PROFORMA		PROFORMA	
					TOTAL COL. 601	ADJUSTMENTS COL. 602	TOTAL COL. 603	JURISDICTION COL. 604	ADJUSTMENTS COL. 605	JURISDICTION COL. 606						
1-009	400	OPERATING REVENUE														
1-010		RETAIL SALES	TSFR 2-014		1,041,503,704	12,479,937	1,053,983,641	472,108,628	60,430,000	532,528,628						
1-011		MISCELLANEOUS REVENUE	TSFR 2-031		17,213,210	34,339	17,247,549	7,521,333	0	7,521,333						
1-012		BULK POWER SALES	TSFR 2-042		230,011,997	(68,553,337)	161,458,660	74,503,227	0	74,503,227						
1-013		SALES FOR RESALE	TSFR 2-047		3,190,316	0	3,190,316	0	0	0						
1-014		BPS IN EXCESS OF 25% WITH INTEREST	TSFR 2-049		0	1,132,799	1,132,799	0	0	0						
1-015		TOTAL OPERATING REVENUE			1,292,699,227	(54,906,562)	1,237,792,665	554,133,188	60,430,000	614,563,188						
1-016		OPERATING EXPENSES														
1-017		FUEL	TSFR 4-399		245,522,558	(4,833,663)	240,688,895	101,560,200	0	101,560,200						
1-018	401	PURCHASED POWER	TSFR 4-401		101,035,191	(40,091,703)	60,943,488	25,946,066	0	25,946,066						
1-019	401	OTHER OPER & MAINT EXPENSES	TSFR 4-403		372,994,474	71,218,495	444,212,969	201,865,913	222,080	202,087,984						
1-020	403	DEPRECIATION EXPENSE	TSFR 5-174		140,523,111	27,984,532	168,507,643	76,728,909	0	76,728,909						
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-202		35,032,043	24,806,173	59,838,216	20,626,074	0	20,626,074						
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0.00000%	0	463,743	463,743	0	0	0						
1-023	408	INTEREST ON CUSTOMER DEPOSITS - KS	100 MO	0.00000%	0	90,512	90,512	0	0	0						
1-024	408	FEDERAL AND STATE INCOME TAXES	TSFR 6-041		113,006,328	(37,472,299)	75,534,029	33,900,398	0	33,900,398						
1-025	409	TOTAL ELECTRIC OPER. EXPENSES	TSFR 7-124		70,394,105	(36,716,473)	33,677,632	19,990,909	23,845,633	43,523,541						
1-026		TOTAL ELECTRIC OPER. EXPENSES			1,078,477,810	5,449,017	1,083,926,827	480,708,981	24,067,713	504,776,694						
1-027		NET ELECTRIC OPERATING INCOME			214,221,418	(60,355,279)	153,866,139	73,424,207	36,362,287	109,786,494						
1-028		RATE BASE														
1-029	101	TOTAL ELECTRIC PLANT	TSFR 11-297		5,435,406,207	571,901,626	6,007,307,833	2,699,422,993	0	2,699,422,993						
1-030	101	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-188		2,593,838,618	74,576,535	2,668,415,153	1,211,304,742	0	1,211,304,742						
1-031		NET PLANT			2,841,567,589	497,325,092	3,338,892,680	1,488,118,251	0	1,488,118,251						
1-032		PLUS:														
1-033		WORKING CAPITAL	TSFR 15-043		109,819,904	6,051,066	115,870,970	48,478,077	(1,270,783)	45,207,294						
1-034	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	0.00000%	6,902,218	(7,083,627)	(181,409)	0	0	0						
1-035	103	PRIOR NET PREPAID PENSION ASSET - KS	100 KS	0.00000%	5,610,427	(5,758,047)	(147,620)	(147,620)	0	(147,620)						
1-036	103	PRIOR NET PREPAID PENSION ASSET - WS	100 WS	0.00000%	151,975	(155,974)	(3,999)	0	0	0						
1-037	182.3	PENSION REGULATORY ASSET - FAS87	SAL. & WAGES	44.0779%	26,124,510	(13,602,102)	12,522,408	5,519,616	0	5,519,616						
1-038		PENSION REGULATORY ASSET - FAS88	SAL. & WAGES	44.0779%	24,044,123	(7,092,118)	16,952,005	7,472,089	0	7,472,089						
1-039		PENSION REGULATORY ASSET - FAS158	SAL. & WAGES	44.0779%	0	7,500,514	7,500,514	3,306,070	0	3,306,070						
1-040		REG ASSET - DSM PROGRAMS - MO	100 MO	0.00000%	7,520,361	8,332,491	15,852,852	0	0	0						
1-041		REG ASSET - DSM PROGRAMS - KS	100 KS	0.00000%	0	0	0	0	0	0						
1-042		LESS:														
1-043	282 & 283	ACCUM DEFERRED TAXES	TSFR 8-061		538,194,152	(3,160,622)	535,033,530	257,387,399	0	257,387,399						
1-044	284	DEFERRED GAIN ON SO2 EMISSION CR	E1	42.1911%	88,428,969	(1,298,131)	87,130,839	36,761,427	0	36,761,427						
1-045	284	DEFERRED GAIN ON SO2 EMISSION CR - MO	100 MO	0.00000%	(963,168)	0	(963,168)	0	0	0						
1-046	282	CUST ADVANCES FOR CONST. - MO	100 MO	0.00000%	184,485	0	184,485	0	0	0						
1-047	282	CUST ADVANCES FOR CONST. - KS	100 KS	0.00000%	2,175,074	0	2,175,074	0	0	2,175,074						
1-048	235	CUSTOMER DEPOSITS - MO	100 MO	0.00000%	5,628,974	0	5,628,974	0	0	0						
1-049	235	CUSTOMER DEPOSITS - KS	100 KS	0.00000%	2,022,444	0	2,022,444	0	0	2,022,444						
1-050		RATE BASE			2,370,463,711	488,593,487	2,859,057,198	1,255,419,394	(1,270,783)	1,254,148,611						
1-051		RATE OF RETURN			9.037%		5.382%	5.849%		8.754%						
1-052		ROE			11.261%		4.661%	5.504%		10.750%						

KANSAS CITY POWER & LIGHT COMPANY
KANSAS REVENUE REQUIREMENT
2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09
SUMMARY OF ADJUSTMENTS (1)

Public

Section 3 (ii)

**Total Company
Adjustments
Incr (Decr)**

JURISDICTIONAL COST OF SERVICE

OPERATING REVENUE

Retail Sales - Schedule 1, line 1-010

Adj-1	Remove Gross Receipts Tax revenues (MO only)	(44,140,975)
Adj-49a	Normalize revenues (MO only)	30,044,618
Adj-49a	Normalize revenues (KS only)	26,576,294
		<u>12,479,937</u>

Miscellaneous Revenue - Schedule 1, line 1-011

Adj-1	Remove Gross Receipts Tax revenues (MO only)	(115,244)
Adj-49b	Adjust forfeited discounts for Adj 49a (MO only)	82,426
Adj-49b	Adjust forfeited discounts for Adj 49a (KS only)	67,157
		<u>34,339</u>

Bulk Power Sales - Schedule 1, line 1-012

Adj-11	Remove FERC Refund for Load Regulation	156,418
Adj-39	Normalize Bulk Power Sales	(68,709,756)
		<u>(68,553,338)</u>

BPS in Excess of 25th% with Interest- Schedule 1, line 1-014

Adj-77	Return bulk power margins in excess of 25th percentile, including interest (MO only)	1,132,799
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Operating Revenue - Schedule 1, line 1-015 (54,906,263)

OPERATING EXPENSES

Fuel - Schedule 1, line 1-018

Adj-11	Remove effect of Hawthorn SCR settlement	502,550
Adj-11	Adjust 2007 expenses resulting from establishment of KS regulatory liability for 2006 DOE refund	(181,305)
Adj-12	Adjust book depreciation expense to jurisdictional rates- unit trains	282,901
Adj-20	Annualize salary and wage expense for changes in staffing levels and base pay rates	6,246,059
Adj-20a	Reverse actual salary and wage expense incurred during the test year	(5,352,927)
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather	(5,020,579)
Adj-62	Amortize reparations, net of unamortized costs, for Surface Transportation Board litigation	(1,197,233)
Adj-76	Amortize DOE refund KS regulatory liability	(60,435)
Adj-97	Reverse all previous depreciation adjustments- unit trains	(282,901)
Adj-98a	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at 3/31/2009- unit trains	230,207
		<u>(4,833,663)</u>

Purchased Power - Schedule 1, line 1-019

Adj-11	Remove effect of Hawthorn SCR settlement	2,022,305
Adj-40	Annualize Purchased Power Expense at contract prices for net system input normalized for weather	(42,114,008)
		<u>(40,091,703)</u>

Other Operations & Maintenance Expenses - Schedule 1, line 1-020

Adj-4	Include KCREC bad debt expense	5,469,596
Adj-8	Eliminate billings from GPES to KCPL for earnings tax and interest expense	(304,382)
Adj-9	Include KCREC bank fees related to sale of receivables	4,052,099
Adj-11	Remove effect of Hawthorn SCR settlement	275,145
Adj-11	Adjust 2007 expenses for 2006 Talent Assessment outplacement accrual adjusted in 2007	386,238
Adj-11	Adjust 2007 expenses for Talent Assessment severance and outplacement KS regulatory asset established in 2007	3,733,910
Adj-11	Adjust 2007 expenses for Talent Assessment severance and outplacement MO regulatory asset established in 2007	4,505,074
Adj-11	Adjust 2007 expenses for Employment Augmentation KS regulatory asset established in 2007	264,183
Adj-11	Adjust 2007 expenses for pre-July 2006 KS DSM costs written off in 2007	(794,523)
Adj-11	Adjust 2007 expenses for R&D tax credit consulting fee MO regulatory asset established in 2007	385,000
Adj-11	Adjust 2007 expenses for advertising MO regulatory asset established in 2007	261,696
Adj-11	Adjust 2007 expenses for Wolf Creek FAS 88 termination fees MO regulatory asset established in 2007	129,394
Adj-12	Adjust book depr expense to jurisdictional rates- transportation equip (O&M %)	219,648
Adj-20	Annualize salary and wage expense for changes in staffing levels and base pay rates	165,084,708
Adj-20a	Reverse actual salary and wage expense incurred during the test year	(141,479,054)
Adj-20b	Normalize severance costs	213,485

KANSAS CITY POWER & LIGHT COMPANY
KANSAS REVENUE REQUIREMENT
2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09
SUMMARY OF ADJUSTMENTS (1)

Public

Section 3 (ii)

		Total Company
		Adjustments
		Incr (Decr)
Adj-20c	Normalize incentive compensation costs- Value Link	3,324,109
Adj-20d	Normalize 401k costs	1,054,043
Adj-20h	Normalize relocation costs	50,509
Adj-26a	Normalize Production maintenance expense	5,062,895
Adj-26b	Normalize Transmission maintenance expense	643,092
Adj-26c	Normalize Distribution maintenance expense	5,722,680
Adj-26d	Normalize Information Technology maintenance expense	1,439,921
Adj-27	Adjust FAS 87 and FAS 88 pension expense	(770,417)
Adj-31	Amortize MO DSM regulatory assets	1,337,647
Adj-31	Recognize KS DSM deferred costs collected through Energy Efficiency Rider	4,247,712
Adj-32a	Reverse expense amortization for 2006 MO rate case and amortize 2006 KS rate case expenses	(530,148)
Adj-32b	Amortize 2007 MO and KS rate case expenses	566,341
Adj-32c	Amortize 2008 MO and KS rate case expenses	975,006
Adj-37	Annualize regulatory assessments	149,060
Adj-41	Normalize bad debt expense related to actual 2007 revenues	224,297
Adj-42	Annualize Wolf Creek refueling outage amortization	3,262,713
Adj-45a	Adjust OPEB expense	1,111,727
Adj-45b	Annualize other benefit costs	1,745,908
Adj-48	Adjust transmission and distribution expense for new MPSC regulations- vegetation management, infrastructure and reliability (MO only)	6,712,480
Adj-49a	Adjust bad debt expense related to revenue Adj-49a	318,526
Adj-52a	Annualize LaCygne SCR O&M expenses	19,311
Adj-52b	Adjust O&M expenses for new latan I AQCS	1,656,915
Adj-54	Annualize KCREC bank fees related to sale of receivables	(1,675,405)
Adj-56	Annualize Customer Accounts expense for credit card payment costs	144,476
Adj-63	Amortize Talent Assessment severance and outplacement KS regulatory asset	402,608
Adj-63	Amortize Talent Assessment severance and outplacement MO regulatory asset	968,103
Adj-69	Amortize advertising MO regulatory asset	130,848
Adj-73	Amortize Employment Augmentation KS regulatory asset	26,418
Adj-74	Amortize R&D tax credit consulting fee MO regulatory asset	78,846
Adj-78	Adjust for Merger synergy savings, net of transition cost amortization (MO only)	(9,991,800)
Adj-97	Reverse all previous depreciation adjustments- transportation equip (O&M %)	(219,648)
Adj-98a	Annualize depreciation expense based on jurisdictional depr rates applied to jurisdictional plant-in-service at 3/31/2009- transportation equip (O&M%)	627,506
		<u>71,218,496</u>
Depreciation Expense - Schedule 1, line 1-021		
Adj-12	Adjust book depreciation expense to jurisdictional rates	(15,428,133)
Adj-97	Reverse all previous depreciation adjustments, excluding fuel expense and transportation equipment adjustments	15,428,133
Adj-98a	Annualize depreciation expense based on jurisdictional depreciation rates applied to jurisdictional plant-in-service at March 31, 2009	27,984,232
		<u>27,984,232</u>
Amortization Expense - Schedule 1, line 1-022		
Adj-12	Adjust book amortization expense to jurisdictional basis	(358,277)
Adj-25	Reflect additional amortization included in Missouri Case No. ER-2007-0291 and pre-tax payment on plant included in Kansas Docket No. 07-KCPE-905-RTS	21,723,827
Adj-97	Reverse all previous amortization adjustments, excluding credit ratio amortization	358,277
Adj-98b	Annualize amortization expense based on jurisdictional amortization rates applied to unamortized jurisdictional plant-in-service at March 31, 2009	3,082,346
		<u>24,806,173</u>
Interest on Customer Deposits - Missouri - Schedule 1, line 1-023		
Adj-10	Transfer interest on customer deposits above the line	463,743
		<u>463,743</u>
Interest on Customer Deposits - Kansas - Schedule 1, line 1-024		
Adj-10	Transfer interest on customer deposits above the line	90,512
		<u>90,512</u>
Taxes Other than Income - Schedule 1, line 1-025		
Adj-1	Remove Gross Receipts Tax expense (MO only)	(43,435,949)
Adj-11	Adjust 2007 expenses for Talent Assessment severance and outplacement KS regulatory asset established in 2007	292,174
Adj-11	Adjust 2007 expenses for Talent Assessment severance and outplacement MO regulatory asset established in 2007	335,443
Adj-20g	Annualize FICA payroll tax expense	1,907,836
Adj-33b	Adjust property tax expense	3,891,013
Adj-34	Reverse test year Kansas City, Missouri Earnings Tax (MO only)	(462,816)

**KANSAS CITY POWER & LIGHT COMPANY
KANSAS REVENUE REQUIREMENT
2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09
SUMMARY OF ADJUSTMENTS (1)**

Public

Section 3 (ii)

		Total Company Adjustments
		Incr (Decr)
		<u>(37,472,299)</u>
Income Tax Expense- Schedule 1, line 1-026		
19, 33a	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(36,716,473)
Adj-34	Reflect Kansas City, Missouri Earnings Tax (MO only)	525,442
		<u>(36,716,473)</u>
Total Electric Oper. Expenses - Schedule 1, line 1-027		<u>5,449,018</u>
Net Electric Operating Income - Schedule 1, line 1-029		<u>(60,355,281)</u>
 RATE BASE		
Total Electric Plant - Schedule 1, line 1-032		
Adj-3	Adjust Wolf Creek disallowance to 100% jurisdictional basis	14,221,933
Adj-21	Increase Plant-in-Service for projected additions and retirements for the period January 2008-March 2009	557,679,693
		<u>571,901,626</u>
Accumulated Depreciation & Amortization - Schedule 1, line 1-033		
Adj-13	Adjust book Depreciation Reserve to jurisdictional basis	(43,733,535)
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision for January 2008 through March 2009	213,340,735
Adj-53b	Adjust Depreciation Reserve for projected retirements and net salvage expenditures from January 2008 through March 2009	(95,030,666)
		<u>74,576,534</u>
Net Plant - Schedule 1, line 1-034		<u>497,325,092</u>
 Working Capital - Schedule 1, line 1-036		
Adj-50	Adjust Prepayments to 13-Month average	745,352
Adj-51a	Adjust Nuclear inventory to 18-month average	(7,416,602)
Adj-51b	Adjust Fossil inventories to required levels	19,618,469
-	Impact of other adjustments on Cash Working Capital	(6,896,134)
		<u>6,051,085</u>
 Prior Net Pre-paid Pension Asset - MO - Schedule 1, line 1-037		
Adj-27	Adjust 12/31/07 balance to projected 3/31/09 balance (54.5%)	(7,083,827)
 Prior Net Pre-paid Pension Asset - KS - Schedule 1, line 1-038		
Adj-27	Adjust 12/31/07 balance to projected 3/31/09 balance (44.3%)	(5,758,047)
 Prior Net Pre-paid Pension Asset - WS - Schedule 1, line 1-039		
Adj-27	Adjust 12/31/07 balance to projected 3/31/09 balance (1.2%)	(155,974)
 Pension Regulatory Asset - FAS 87- Schedule 1, line 1-040		
Adj-5	Adjust 12/31/07 balance to KS jurisdictional basis	(1,148,741)
Adj-27	Adjust 12/31/07 jurisdictional balance to projected 3/31/09 balance	(12,453,361)
		<u>(13,602,102)</u>
 Pension Regulatory Asset - FAS 88- Schedule 1, line 1-041		
Adj-5	Adjust 12/31/07 balance to KS jurisdictional basis	(1,441,450)
Adj-27	Adjust 12/31/07 jurisdictional balance to projected 3/31/09 balance	(5,650,668)
		<u>(7,092,118)</u>
 Pension Regulatory Asset - FAS 158- KS- Schedule 1, line 1-042		
Adj-27	Reflect unamortized balance	7,500,514
		<u>7,500,514</u>
 Regulatory Asset-DSM Programs-MO - Schedule 1, line 1-044		
Adj-31	Adjust 12/31/07 balance to projected 3/31/09 balance	8,322,491
		<u>8,322,491</u>
 Accumulated Deferred Income Taxes - Schedule 1, line 1-048		
Adj-14	Adjust 12/31/07 balance to KS jurisdictional basis	(4,270,641)
Adj-33a	Adjust 12/31/07 jurisdictional balance for projected activity through 3/31/09	1,110,019
		<u>(3,160,622)</u>
 Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-049		

** **
Adj-30

**KANSAS CITY POWER & LIGHT COMPANY
KANSAS REVENUE REQUIREMENT
2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09
SUMMARY OF ADJUSTMENTS (1)**

Public

Section 3 (ii)

		Total Company Adjustments Incr (Decr)
Adj-28	Adjust 12/31/07 balance to projected 3/31/09 balance	<u>(1,298,130)</u>
	RATE BASE - Schedule 1, line 1-057	<u><u>488,593,486</u></u>
 PRO FORMA ADJUSTMENTS		
OPERATING REVENUE		
	Retail Sales - Schedule 1, line 1-010	
	Reflect proposed rate increase, excluding pre-tax payment on plant	<u>60,430,000</u>
 OPERATING EXPENSES		
	Other Operations & Maintenance Expenses - Schedule 1, line 1-020	
	Adjust bad debt expense related to proposed rate increase	<u>222,080</u>
	Federal and State Income Taxes- Schedule 1, line 026	
	Adjust income tax expense for impact of proposed rate increase, excluding pre-tax payment on plant	<u>23,845,633</u>
	Total Electric Operating Exp - Schedule 1, line 1-027	<u>24,067,713</u>
	Net Electric Operating Income - Schedule 1, line 1-029	<u><u>36,362,287</u></u>
 RATE BASE		
	Working Capital - Schedule 1, line 1-036	
	Adjust cash working capital for impact of proposed rate increase	<u>(1,270,783)</u>
	RATE BASE - Schedule 1, line 1-057	<u><u>(1,270,783)</u></u>

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

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec_4/Plant_Investments-P

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT								
11-010		STEAM								
11-011	310	LAND & LAND RIGHTS	D1	44.9593%	8,763,991	0	8,763,991	3,940,180	0	3,940,180
11-012		TOTAL ACCOUNT 310			8,763,991	0	8,763,991	3,940,180	0	3,940,180
11-013										
11-014	311	STRUCTURES & IMPROVEMENTS	D1	44.9593%	88,115,125	82,421,504	170,536,629	76,671,999	0	76,671,999
11-015		LEASE HOLD IMPROVEMENTS - P&M	D1	44.9593%	272,489	0	272,489	122,509	0	122,509
11-016		STRUCTURES & IMPROVEMENTS - H5	D1	44.9593%	8,923,285	(341,618)	8,581,667	3,858,254	0	3,858,254
11-017		TOTAL ACCOUNT 311			97,310,899	82,079,886	179,390,785	80,652,762	0	80,652,762
11-018										
11-019	312	BOILER PLANT EQUIPMENT	D1	44.9593%	603,939,520	257,196,671	861,136,192	387,160,423	0	387,160,423
11-020		UNIT TRAINS	D2	44.9593%	21,390,246	(67,239)	21,323,008	9,591,162	0	9,591,162
11-021		AOC EQUIPMENT	D1	44.9593%	33,950,264	(592,675)	33,357,589	14,997,324	0	14,997,324
11-022		BOILER PLANT EQUIPMENT - H5	D1	44.9593%	232,799,613	(2,730,186)	230,069,427	103,707,346	0	103,707,346
11-023		TOTAL ACCOUNT 312			892,079,644	234,416,570	1,146,496,214	515,456,255	0	515,456,255
11-024										
11-025	314	TURBOGENERATOR UNITS	D1	44.9593%	232,376,055	8,213,291	240,589,346	108,167,180	0	108,167,180
11-026		TOTAL ACCOUNT 314			232,376,055	8,213,291	240,589,346	108,167,180	0	108,167,180
11-027										
11-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	44.9593%	91,021,979	2,128,530	93,150,510	41,879,776	0	41,879,776
11-029		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	44.9593%	39,484,273	(158,724)	39,325,549	17,684,970	0	17,684,970
11-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	44.9593%	14,320	0	14,320	6,438	0	6,438
11-031		TOTAL ACCOUNT 315			136,530,572	1,969,806	132,560,379	59,571,184	0	59,571,184
11-032										
11-033	316	MISC. POWER PLANT EQUIPMENT	D1	44.9593%	25,756,828	1,319,171	27,075,999	12,173,168	0	12,173,168
11-034		MISC. POWER PLANT EQUIPMENT - H5	D1	44.9593%	2,305,286	(9,609)	2,295,677	1,032,119	0	1,032,119
11-035		TOTAL ACCOUNT 316			28,062,114	1,309,562	29,371,676	13,205,287	0	13,205,287
11-036										
11-037		TOTAL STEAM PLANT			1,388,123,374	347,989,116	1,737,112,490	780,992,848	0	780,992,848
11-038										
11-039		NUCLEAR								
11-040	320	LAND & LAND RIGHTS	D1	44.9593%	3,411,585	0	3,411,585	1,533,823	0	1,533,823
11-041		MISSOURI GROSS AFDC	100 MO	0.0000%	0	0	0	0	0	0
11-042		TOTAL LAND & LAND RIGHTS			3,411,585	0	3,411,585	1,533,823	0	1,533,823
11-043										
11-044	321	STRUCTURES & IMPROVEMENTS	D1	44.9593%	398,174,089	692,076	398,866,165	179,776,852	0	179,776,852
11-045		MISSOURI GROSS AFDC	100 MO	0.0000%	19,168,175	0	19,168,175	0	0	0
11-046		TOTAL STRUCTURES & IMPROVEMENTS			418,342,264	692,076	419,034,340	179,776,852	0	179,776,852
11-047										
11-048	322	REACTOR PLANT EQUIPMENT	D1	44.9593%	650,705,395	13,755,650	664,461,045	298,736,741	0	298,736,741
11-049		MISSOURI GROSS AFDC	100 MO	0.0000%	49,161,122	(403)	49,160,719	0	0	0
11-050		TOTAL REACTOR PLANT EQUIPMENT			699,866,516	13,755,247	713,621,764	298,736,741	0	298,736,741
11-051										
11-052	323	TURBOGENERATOR UNITS	D1	44.9593%	166,074,557	1,984,619	168,059,176	75,558,155	0	75,558,155
11-053		MISSOURI GROSS AFDC	100 MO	0.0000%	5,851,464	0	5,851,464	0	0	0
11-054		TOTAL TURBOGENERATOR UNITS			171,926,021	1,984,619	173,910,640	75,558,155	0	75,558,155
11-055										
11-056	324	ACCESSORY ELECT. EQUIPMENT	D1	44.9593%	125,895,732	(639,539)	125,256,194	56,314,253	0	56,314,253
11-057		MISSOURI GROSS AFDC	100 MO	0.0000%	5,994,823	0	5,994,823	0	0	0
11-058		TOTAL ACCESSORY ELECT. EQUIPMENT			131,890,555	(639,539)	131,251,017	56,314,253	0	56,314,253
11-059										
11-060	325	MISC POWER PLANT EQUIPMENT	D1	44.9593%	69,761,078	(404,503)	69,356,576	31,182,200	0	31,182,200
11-061		MISSOURI GROSS AFDC	100 MO	0.0000%	1,130,978	0	1,130,978	0	0	0
11-062		TOTAL MISC POWER PLANT EQUIPMENT			70,892,056	(404,503)	70,487,553	31,182,200	0	31,182,200
11-063										
11-064	328	REGULATORY DISALLOWANCES								
11-065		MISC DISALLOWANCE	D1	44.9593%	(135,122,089)	135,122,089	0	0	0	0
11-066		MISC DISALLOW - NOT MO JURIS	D1	44.9593%	48,238,750	(48,238,750)	0	0	0	0
11-067		KCC DISALLOWANCE	D1	44.9593%	(122,575,891)	949,360	(121,626,531)	(54,682,389)	0	(54,682,389)
11-068		KCC DISALLOW - NOT KS JURIS	D1	44.9593%	83,053,203	(83,053,203)	0	0	0	0
11-069		MISSOURI GROSS AFDC	100 MO	0.0000%	8,391,797	0	8,391,797	0	0	0
11-070		TOTAL REGULATORY DISALLOWANCES			(136,797,824)	15,171,293	(121,626,531)	(54,682,389)	0	(54,682,389)

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec_4_Plant_Investments-P

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROGRAMA ADJUSTMENTS COL. 605	PROGRAMA JURISDICTION COL. 606
11-071		TOTAL NUCLEAR PRODUCTION PLANT			1,359,531,173	30,559,195	1,390,090,367	588,419,640	0	588,419,640
11-072		OTHER PRODUCTION PLANT - CT			1,008,931	0	1,008,931	453,608	0	453,608
11-073	340	LAND - CT	D1	44.9593%	93,269	0	93,269	41,933	0	41,933
11-076	341	LAND RIGHTS - CT	D1	44.9593%	4,503,141	17,886	4,520,927	2,032,530	0	2,032,530
11-077	342	STRUCTURES & IMPROVEMENTS - CT	D1	44.9593%	10,766,775	134,734	10,901,509	4,901,237	0	4,901,237
11-078	344	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	44.9593%	261,363,798	735,158	262,098,956	117,837,740	0	117,837,740
11-079	345	GENERATORS - CT	D1	44.9593%	14,035,146	1,403,692	15,438,839	6,941,187	0	6,941,187
11-080	346	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	44.9593%	0	0	0	0	0	0
11-081		OTHER PROD-MISC PWR PLT EQUIP - CT			291,771,062	2,291,270	294,062,332	132,208,236	0	132,208,236
11-082		TOTAL OTHER PRODUCTION PLANT - CT			1,008,931	0	1,008,931	453,608	0	453,608
11-083		OTHER PRODUCTION PLANT - WIND			0	0	0	0	0	0
11-084	340	LAND - WIND	D1	44.9593%	0	0	0	0	0	0
11-085		LAND RIGHTS - WIND			0	0	0	0	0	0
11-086	341	STRUCTURES & IMPROVEMENTS - WIND	D1	44.9593%	3,518,325	(28,527)	3,489,797	1,568,987	0	1,568,987
11-087	344	GENERATORS - WIND	D1	44.9593%	140,593,518	0	140,593,518	63,209,934	0	63,209,934
11-088	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	44.9593%	0	128,321	128,321	57,692	0	57,692
11-089	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	44.9593%	0	0	0	0	0	0
11-091		TOTAL OTHER PRODUCTION PLANT - WIND			144,112,143	98,794	144,211,936	64,838,613	0	64,838,613
11-092		TOTAL PRODUCTION PLANT			3,184,537,751	380,939,374	3,565,477,126	1,566,457,337	0	1,566,457,337
11-093		TRANSMISSION PLANT			1,585,095	0	1,585,095	712,643	0	712,643
11-094		LAND AND LAND RIGHTS			189,712	0	189,712	0	0	0
11-095	350	LAND RIGHTS	D3	44.9593%	421,112	0	421,112	0	0	0
11-096	351	DISTRIBUTION RELATED - MO	100 MO	100.0000%	22,414,533	109,663	22,524,196	10,126,120	0	10,126,120
11-097	352	ALLOATED TRANSMISSION	D3	44.9593%	23,025,356	109,663	23,135,019	10,547,832	0	10,547,832
11-100		TOTAL LAND RIGHTS			24,610,442	109,663	24,720,104	11,260,474	0	11,260,474
11-101		STRUCTURES AND IMPROVEMENTS			4,661,023	37,035	4,698,059	2,112,212	0	2,112,212
11-104	352	MO GROSS AFDC	D3	44.9593%	15,694	0	15,694	0	0	0
11-105		TOTAL ACCT 352			4,676,717	37,035	4,713,753	2,112,212	0	2,112,212
11-106		STATION EQUIPMENT			8,873,949	360,782	9,234,731	4,151,821	0	4,151,821
11-108	353	MO GROSS AFDC	D3	44.9593%	157,334,825	8,873,336	166,210,161	74,475,875	0	74,475,875
11-109		TOTAL ACCT 353			147,902,745	8,514,565	156,417,309	70,324,054	0	70,324,054
11-110		POLES AND FIXTURES			4,273,992	0	4,273,992	0	0	0
11-111	354	DISTRIBUTION RELATED - MO	100 MO	100.0000%	10,196,304	0	10,196,304	0	0	0
11-112	355	DISTRIBUTION RELATED - KS	D3	44.9593%	83,707,284	12,633,187	96,340,471	43,313,959	0	43,313,959
11-113		TRANSMISSION EQUIPMENT			98,177,580	12,633,187	110,810,766	53,510,262	0	53,510,262
11-114		MO GROSS AFDC	100 MO	100.0000%	98,191,066	0	98,191,066	0	0	0
11-115		TOTAL ACCT 355			196,270,161	12,633,187	208,903,348	53,510,262	0	53,510,262
11-116		OVERHEAD CONDUCTORS AND DEVICES			3,878,812	0	3,878,812	0	0	0
11-117	356	DISTRIBUTION RELATED - MO	100 MO	100.0000%	8,346,537	0	8,346,537	0	0	0
11-118		DISTRIBUTION RELATED - KS	D3	44.9593%	73,523,276	12,545,987	86,069,262	38,696,100	0	38,696,100
11-119		TRANSMISSION EQUIPMENT			85,748,625	12,545,987	98,294,611	47,042,637	0	47,042,637
11-120		MO GROSS AFDC	100 MO	100.0000%	2,552	0	2,552	0	0	0
11-121		TOTAL ACCT 356			95,751,177	12,545,987	108,297,163	47,042,637	0	47,042,637
11-122		UNDERGROUND CONDUIT			3,080,287	(24,403)	3,055,884	1,373,903	0	1,373,903
11-123										
11-124										
11-125										
11-126										
11-127										
11-128										
11-129										
11-130										
11-131										
11-132										

KANSAS CITY POWER & LIGHT CO.										
KANSAS REVENUE REQUIREMENT										
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE										
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2008										
LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-133	358	UNDERGROUND CONDUCTORS & DEVICES	D3	44.9593%	2,822,718	(170,546)	2,652,172	1,192,397	0	1,192,397
11-134		TOTAL TRANSMISSION PLANT			380,486,944	33,977,134	414,464,078	182,766,376	0	192,766,376
11-135		DISTRIBUTION PLANT								
11-137		LAND & LAND RIGHTS			3,618,938	(675)	3,618,263	0	0	0
11-139	360	LAND (NON-DEPRECIABLE)	100 MO	0.0000%	4,427,621	(825)	4,426,796	4,426,796	0	4,426,796
11-140		MISSOURI	100 KS	100.0000%	8,048,959	(1,500)	8,045,059	4,426,796	0	4,426,796
11-141		TOTAL LAND								
11-142		LAND RIGHTS			9,382,926	107,509	9,490,435	0	0	0
11-143		MISSOURI (DEPRECIABLE)	100 MO	0.0000%	6,510,730	74,800	6,585,530	6,585,530	0	6,585,530
11-144		KANSAS (NON-DEPRECIABLE)	100 KS	100.0000%	15,893,656	182,109	16,075,765	6,585,530	0	6,585,530
11-145		TOTAL LAND RIGHTS			23,940,215	180,609	24,120,824	11,012,125	0	11,012,125
11-146		STRUCTURES & IMPROVEMENTS			5,234,704	(21,870)	5,212,834	0	0	0
11-147	361	MISSOURI	100 MO	0.0000%	5,293,522	(22,115)	5,271,407	5,271,407	0	5,271,407
11-148		KANSAS	100 KS	100.0000%	10,529,226	(43,985)	10,484,241	5,271,407	0	5,271,407
11-149		TOTAL ACCOUNT 360								
11-150		STATION EQUIPMENT			86,734,054	(862,197)	85,871,856	0	0	0
11-151	362	MISSOURI	100 MO	0.0000%	60,086,292	(597,300)	59,488,992	59,488,992	0	59,488,992
11-152		KANSAS	100 KS	100.0000%	146,820,346	(1,459,497)	145,360,848	59,488,992	0	59,488,992
11-153		SUBTOTAL ACCOUNT 362								
11-154		STATION EQUIP - COMMUN EQUIP (LIKE 397)			1,993,060	(474)	1,982,586	0	0	0
11-155		MISSOURI	100 MO	0.0000%	2,008,940	(4,78)	2,008,462	2,008,462	0	2,008,462
11-156		KANSAS	100 KS	100.0000%	4,002,000	(952)	4,001,048	2,008,462	0	2,008,462
11-157		TOTAL ACCOUNT 362			150,822,346	(1,460,449)	149,361,896	61,497,454	0	61,497,454
11-158	364	POLES, TOWERS, & FIXTURES			124,170,964	15,129,316	139,300,281	0	0	0
11-159		MISSOURI	100 MO	0.0000%	106,916,510	13,026,988	119,943,498	119,943,498	0	119,943,498
11-170		KANSAS	100 KS	100.0000%	231,087,474	28,156,305	259,243,779	119,943,498	0	119,943,498
11-171		TOTAL ACCOUNT 364								
11-172		OVERHEAD CONDUCTORS & DEVICES			104,835,617	12,810,886	117,646,503	0	0	0
11-174	365	MISSOURI	100 MO	0.0000%	95,675,505	10,468,525	96,145,029	96,145,029	0	96,145,029
11-175		KANSAS	100 KS	100.0000%	190,511,122	23,280,410	213,791,532	96,145,029	0	96,145,029
11-176		TOTAL ACCOUNT 365								
11-177		UNDERGROUND CONDUIT			83,396,266	9,771,936	93,168,222	0	0	0
11-178	366	MISSOURI	100 MO	0.0000%	71,752,411	8,407,568	80,159,979	80,159,979	0	80,159,979
11-179		KANSAS	100 KS	100.0000%	155,148,697	18,179,503	173,328,201	80,159,979	0	80,159,979
11-180		TOTAL ACCOUNT 366								
11-181		UNDERGROUND CONDUCTORS & DEV			171,926,206	19,019,231	190,945,437	0	0	0
11-183	367	MISSOURI	100 MO	0.0000%	171,819,516	18,985,303	190,804,820	190,804,820	0	190,804,820
11-186		KANSAS	100 KS	100.0000%	343,545,723	38,004,534	381,550,256	190,804,820	0	190,804,820
11-187		TOTAL ACCOUNT 367								
11-188		LINE TRANSFORMERS			28,891,873	1,161,048	30,052,921	0	0	0
11-189	368	MISSOURI	100 MO	0.0000%	98,778,640	0	98,778,640	0	0	0
11-190		RECORDED IN MISSOURI	100 MO	0.0000%	127,670,514	1,161,048	128,831,561	0	0	0
11-191		ALLOCATED TO MISSOURI								
11-192		TOTAL MISSOURI								
11-193		TOTAL MISSOURI								
11-194		TOTAL MISSOURI								

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2006

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROGRAM ADJUSTMENTS COL. 605	PROGRAM JURISDICTION COL. 606
11-195		KANSAS								
11-196		RECORDED IN KANSAS	100 KS	100.0000%	19,399,138	843,102	20,242,241	20,242,241	0	20,242,241
11-197		ALLOCATED TO KANSAS	100 KS	100.0000%	73,309,583	0	73,309,583	73,309,583	0	73,309,583
11-198		TOTAL KANSAS			92,708,722	843,102	93,551,824	93,551,824	0	93,551,824
11-199		TOTAL ACCOUNT 368			220,379,236	2,004,150	222,383,385	93,551,824	0	93,551,824
11-200	369	SERVICES	100 MO	0.0000%	44,402,374	(1,340,455)	43,061,919	0	0	0
11-203		MISSOURI	100 KS	100.0000%	40,516,524	(1,223,146)	39,293,378	39,293,378	0	39,293,378
11-204		KANSAS	100 KS	100.0000%	84,918,858	(2,593,801)	82,325,057	39,293,378	0	39,293,378
11-205		TOTAL ACCOUNT 369								
11-206	370	METERS	100 MO	0.0000%	15,995,594	(511,277)	15,484,317	0	0	0
11-209		RECORDED IN MISSOURI	100 MO	0.0000%	30,152,856	0	30,152,856	0	0	0
11-210		ALLOCATED TO MISSOURI	100 MO	0.0000%	46,148,449	(511,277)	45,637,173	0	0	0
11-211		TOTAL MO METERS								
11-212		KANSAS	100 KS	100.0000%	12,714,837	(426,098)	12,288,739	12,288,739	0	12,288,739
11-213		RECORDED IN KANSAS	100 KS	100.0000%	25,745,242	(426,098)	25,319,144	25,319,144	0	25,319,144
11-214		ALLOCATED TO KANSAS	100 KS	100.0000%	35,460,079	(426,098)	35,033,981	35,033,981	0	35,033,981
11-216		TOTAL KS METERS								
11-217		TOTAL ACCOUNT 370			84,608,529	(937,374)	83,671,154	38,033,981	0	38,033,981
11-218	371	INSTALLATION ON CUST PREMISES	100 MO	0.0000%	7,286,946	212,457	7,499,403	0	0	0
11-220		MISSOURI	100 KS	100.0000%	2,780,312	81,062	2,861,375	2,861,375	0	2,861,375
11-221		KANSAS	100 KS	100.0000%	10,067,258	293,519	10,360,778	2,861,375	0	2,861,375
11-222		TOTAL ACCOUNT 371								
11-223		STREET LIGHTS & SIGNAL SYSTEMS	100 MO	0.0000%	8,131,156	(212,366)	7,918,800	0	0	0
11-224		MISSOURI	100 KS	100.0000%	28,617,467	(147,385)	28,470,082	28,470,082	0	28,470,082
11-226		KANSAS	100 KS	100.0000%	36,748,623	(959,741)	35,788,881	27,870,082	0	27,870,082
11-227		TOTAL ACCOUNT 373								
11-228		TOTAL DISTRIBUTION PLANT			1,542,306,346	104,133,880	1,646,440,226	766,244,952	0	766,244,952
11-229		TOTAL TRANS & DIST. PLANT			1,922,793,288	138,111,014	2,060,904,304	959,011,329	0	959,011,329
11-230		TOTAL PROD, TRANS & DIST PLANT			5,107,331,041	519,050,389	5,626,381,429	2,525,468,686	0	2,525,468,686
11-231		REGIONAL TRANSMISSION-OPS PLANT								
11-232		LAND AND LAND RIGHTS	E1	42.1911%	0	0	0	0	0	0
11-233		STRUCTURES & IMPROVEMENTS	E1	42.1911%	0	0	0	0	0	0
11-234		OFFICE FURNITURE & EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
11-235		TRANSPORTATION EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
11-236		STORES EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
11-237		TOOLS, SHOP & GARAGE EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
11-238		TOTAL REGIONAL TRANSM OPS PLANT			0	0	0	0	0	0
11-239		GENERAL PLANT								
11-240		LAND AND LAND RIGHTS	PTD	44.8862%	2,254,637	49,392	2,304,029	1,034,191	0	1,034,191
11-241		STRUCTURES AND IMPROVEMENTS	PTD	44.8862%	53,692,314	11,670,966	65,363,280	29,339,001	0	29,339,001
11-242		LEASEHOLD IMPROVEMENTS	PTD	44.8862%	3,611,844	(243,113)	3,368,731	1,512,095	0	1,512,095
11-243		TOTAL ACCT 390			57,504,156	11,427,893	68,932,011	30,851,186	0	30,851,186
11-244	391	OFFICE FURNITURE & EQUIPMENT	PTD	44.8862%	14,763,716	(615,117)	14,148,599	6,350,768	0	6,350,768
11-245	392	TRANSPORTATION EQUIPMENT	T&D	46.5335%	30,747,938	8,028,291	38,776,229	18,043,944	0	18,043,944
11-246	393	STORES EQUIPMENT	PTD	44.8862%	665,341	41,759	707,100	317,390	0	317,390
11-247	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	44.8862%	3,544,342	294,478	3,838,821	1,722,966	0	1,722,966
11-248	395	LABORATORY EQUIPMENT	PTD	44.8862%	4,952,340	119,244	5,071,584	2,276,441	0	2,276,441
11-249	396	POWER OPERATED EQUIPMENT	T&D	46.5335%	14,091,593	(2,146,566)	11,945,026	5,558,446	0	5,558,446

KANSAS CITY POWER & LIGHT CO.
 KANSAS'S REVENUE REQUIREMENT
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

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Section 4 (1) 1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROGRAMMA ADJUSTMENTS COL. 605	PROGRAMMA JURISDICTION COL. 606
11-257	397	COMMUNICATIONS EQUIPMENT								
11-258		ALLOCATED	T&D	46.5335%	87,487,722	13,564,411	101,052,132	47,023,115	0	47,023,115
11-259		MO GROSS AFDC	100 MO	0.0000%	9,280	0	9,280	0	0	0
11-260		TOTAL ACCT 397			87,497,001	13,564,411	101,061,412	47,023,115	0	47,023,115
11-261	398	MISCELLANEOUS EQUIPMENT	PTD	44.8862%	313,783	71,472	385,255	172,926	0	172,926
11-262	399	OTHER TANGIBLE PROPERTY	100 MO	0.0000%	0	0	0	0	0	0
11-263		TOTAL GENERAL PLANT			216,134,848	30,834,927	246,969,776	113,361,374	0	113,361,374
11-265		INTANGIBLE PLANT	PTD	44.8862%	72,186	0	72,186	32,402	0	32,402
11-266	301	ORGANIZATION	100 MO	0.0000%	22,937	0	22,937	0	0	0
11-267	302	FRANCHISES & CONSENTS	TRAN PLANT	46.5098%	22,937	0	22,937	0	0	0
11-268		MISSOURI			0	0	0	0	0	0
11-270		OTHER			0	0	0	0	0	0
11-271		TOTAL ACCOUNT 302			22,937	0	22,937	0	0	0
11-272		MISC. INTANGIBLE PLANT								
11-273	303	5-YR SOFTWARE	C2	46.5722%	15,756,005	0	15,756,005	7,337,924	0	7,337,924
11-274		CUSTOMER RELATED	E1	42.1911%	3,273,731	0	3,273,731	1,381,222	0	1,381,222
11-275		ENERGY RELATED	D1	44.9593%	21,965,336	11,574,532	33,479,867	15,052,299	0	15,052,299
11-276		DEMAND RELATED	D1	44.0779%	11,572,875	0	11,572,875	5,101,081	0	5,101,081
11-277		CORPORATE SOFTWARE	D3	44.9593%	2,538,179	11,574,532	2,539,179	1,141,596	0	1,141,596
11-278		TRANSMISSION RELATED			55,107,126	11,574,532	66,671,658	30,014,122	0	30,014,122
11-280		TOTAL 5-YR SOFTWARE			55,107,126	11,574,532	66,671,658	30,014,122	0	30,014,122
11-281		10-YR SOFTWARE								
11-282		CUSTOMER RELATED	C2	46.5722%	38,491,341	10,277,078	48,768,419	22,712,543	0	22,712,543
11-283		ENERGY RELATED	E1	42.1911%	16,646,643	0	16,646,643	7,023,395	0	7,023,395
11-284		TOTAL 10-YR SOFTWARE			55,137,984	10,277,078	65,415,062	29,735,939	0	29,735,939
11-285		INTANGIBLE ACC EQUIP (LIKE 345)	D1	44.9593%	34,980	0	34,980	15,727	0	15,727
11-287		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D3	44.9593%	1,559,994	224,701	1,784,695	802,386	0	802,386
11-288		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	T&D	46.5335%	5,110	0	5,110	2,378	0	2,378
11-290		TOTAL MISC. INTANGIBLE PLANT			111,846,195	22,016,310	133,861,505	60,570,552	0	60,570,552
11-292		TOTAL INTANGIBLE PLANT			111,940,318	22,016,310	133,956,628	60,602,953	0	60,602,953
11-293		ELECTRIC ACQUISITION ADJUSTMENT	D1	44.9593%	0	0	0	0	0	0
11-294		TOTAL ELECTRIC PLANT IN SERVICE			5,435,408,207	571,801,626	6,007,307,833	2,689,422,993	0	2,689,422,993
11-296		RECAPS FOR TAX ALLOCATIONS:								
11-297		PRODUCTION PLANT	TSFR 11-093		3,164,537,751	380,938,374	3,545,476,125	1,566,457,337	0	1,566,457,337
11-300		LESS: WOLF CREEK	TSFR 11-072		1,359,531,173	30,559,195	1,390,090,367	588,419,640	0	588,419,640
11-303		PRODUCTION PLANT W/O WOLF CREEK			1,825,006,579	350,380,180	2,175,386,759	978,037,697	0	978,037,697
11-306		TOTAL ELECTRIC PLANT	TSFR 11-297		5,435,408,207	571,801,626	6,007,307,833	2,689,422,993	0	2,689,422,993
11-309		LESS: WOLF CREEK	TSFR 11-072		1,359,531,173	30,559,195	1,390,090,367	588,419,640	0	588,419,640
11-310		TOTAL ELECTRIC PLANT W/O WOLF CRK			4,075,877,034	541,342,432	4,617,217,466	2,111,003,353	0	2,111,003,353
11-311		PROD., TRANS., AND DIST.	TSFR 11-234		5,107,331,041	519,050,389	5,626,381,429	2,525,468,666	0	2,525,468,666

**KANSAS CITY POWER & LIGHT COMPANY
 KANSAS REVENUE REQUIREMENT
 2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09
 SUMMARY OF ADJUSTMENTS (1)**

Section 4 (i) 2

JURISDICTIONAL COST OF SERVICE		Total Company Adjustments Incr (Decr)
Total Electric Plant - Schedule 1, line 1-032		
Adj-3	Adjust Wolf Creek disallowance to 100% jurisdictional basis	14,221,933
Adj-21	Increase Plant-in-Service for projected additions and retirements for the period January 2008- March 2009	557,679,693
Total Electric Plant - Schedule 1, line 1-032		<u>571,901,626</u>

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

SECTION 4: PLANT INVESTMENTS

Supplemental Plant Investment Schedules, by Primary Account

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

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

Plant Account	Description	12 Months Prior to			
		2004	2005	Test Year and 2006	2007
301	Intan Plt-Organiz-EI In S	72,186	72,186	72,186	72,186
302	Intan Plt-Franchs-EI In S	22,937	22,937	22,937	22,937
303	Misc Intangible Plant	88,729,590	92,863,684	100,426,986	110,250,221
310	Stm Pr-Land&Rghts-EI In S	8,855,918	8,855,918	8,763,891	8,763,891
311	Stm Pr-Struc&Impr-EI In S	93,507,740	93,900,057	95,240,794	97,310,898
312	Stm Pr-Boil PI Eq-EI In S	794,778,266	803,228,857	842,668,897	892,114,824
314	Stm Pr-Turbogener-EI In S	211,527,546	218,604,121	229,314,583	232,376,055
315	Stm Pr-Accs EI Eq-EI In S	125,348,968	125,999,520	128,370,775	130,530,572
316	Stm Pr-Misc Pw Eq-EI In S	26,255,202	26,215,799	26,612,464	28,062,114
317	Stm Pr-Asset Ret Cost	1,790,254	4,896,710	4,896,710	4,896,710
320	Nucl Prod-Land & Rts-EI/Ser	3,411,585	3,411,585	3,411,585	3,411,585
321	Nucl Prod-Struc&Impr-EI/Ser	417,276,839	418,065,591	418,167,750	418,342,264
322	Nucl Prod-Reactor -EI/Ser	683,989,790	684,854,014	688,541,800	699,866,516
323	Nucl Prod-Turb/Gen -EI/Ser	171,660,574	171,747,575	171,898,146	171,926,021
324	Nucl Prod-Acc Elec -EI/Ser	138,051,561	139,107,467	141,535,684	131,890,555
325	Nucl Prod-Mis Pwr -EI/Ser	69,212,289	70,267,299	70,673,673	70,892,056
326	Nucl Prod-Asset Ret Cost	31,934,947	43,101,264	0	0
328	Nucl Prod-Disallwd-Fasb 90	(138,411,945)	(138,211,904)	(137,912,486)	(136,797,824)
340	Oth Pro-Land&Rts-EI In S	1,102,201	1,102,201	1,102,201	1,102,201
341	Other Prod-Structures & Improv	917,454	4,479,085	7,786,530	8,021,466
342	Oth Pro-Fuel Hldr-EI In S	5,734,490	10,765,958	10,766,775	10,766,775
344	Oth Pro-Generatr-EI In S	124,054,232	260,979,962	401,701,842	401,957,616
345	Oth Pro-Acc EI Eq-EI In S	8,605,051	13,994,240	13,943,090	14,035,146
346	Oth Pro-Misc PowerPlnt Equip	0	0	364,432	0
347	Oth Pro-Wind ARC	0	0	3,056,058	3,056,058
350	Trsm Plt-Land&Rts-EI In S	23,572,615	23,800,877	24,490,895	24,610,442
352	Trsm Plt-Struc&Im-EI In S	4,126,170	4,403,837	4,624,606	4,676,717
353	Trsm Plt-Statn Eq-EI In S	119,325,921	127,931,688	148,905,612	158,894,818
354	Trsm Plt-Twrs&Fix-EI In S	4,029,692	4,029,692	4,029,692	4,029,692
355	Trsm Plt-Pole&Fix-EI In S	84,558,070	89,757,886	91,821,060	98,181,086
356	Trsm Plt-O'hd Con-EI In S	71,264,080	72,980,872	82,165,686	85,751,177
357	Trsm Plt-U'g Cndt-EI In S	3,080,287	3,080,287	3,080,287	3,080,287
358	Trsm Plt-U'g Cndc-EI In S	2,822,718	2,822,718	2,822,718	2,822,718
360	Dis Plt-Land&Rght-EI In S	22,135,310	22,872,402	23,454,144	23,940,215
361	Dis Plt-Struc&Imp-EI In S	9,546,660	9,906,229	10,210,166	10,528,226
362	Dis Plt-Sta Equip-EI In S	143,333,587	143,523,670	145,737,405	150,822,346
364	Dis Plt-Pole,Twr&-EI In S	200,235,542	208,935,855	221,795,451	231,087,474
365	Dis Plt-O'hd Cond-EI In S	164,381,696	171,502,468	181,895,627	190,511,122
366	Dis Plt-U'g Cndui-EI In S	126,634,592	134,324,519	144,079,376	155,148,697
367	Dis Plt-U'g Cnduc-EI In S	274,913,416	295,133,255	319,549,141	343,545,723
368	Dis Plt-Line Trfm-EI In S	194,160,545	201,714,717	210,234,020	220,379,236
369	Dis Plt-Services -EI In S	76,193,886	77,109,014	79,866,999	84,918,898
370	Dis Plt-Meters -EI In S	68,379,758	69,343,027	83,707,051	84,608,529
371	Dis Plt-Cust Inst-EI In S	8,513,603	9,082,407	9,333,370	10,067,258
373	Dis Plt-St Ltg&Sn-EI In S	31,382,439	33,631,241	35,621,628	36,748,623
389	Gen Plt-Land&Rght-EI In S	2,254,426	2,254,426	2,252,136	2,254,637
390	Gen Plt-Struc&Imp-EI In S	53,709,002	54,060,554	56,261,911	57,304,158
391	Gen Plt-Office Eq-EI In S	12,110,390	12,581,318	13,253,043	14,763,716

SECTION 4: PLANT INVESTMENTS

Supplemental Plant Investment Schedules, by Primary Account

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

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

Plant Account	Description	12 Months Prior to Test Year and			
		2004	2005	2006	2007
392	Gen Plt-Transp Eq-EI In S	22,474,428	25,273,962	29,120,792	30,747,938
393	Gen Plt-Stores Eq-EI In S	639,746	649,273	665,341	665,341
394	Gen Plt-Tools Etc-EI In S	2,972,284	3,135,109	3,344,702	3,544,342
395	Gen Plt-Lab Equip-EI In S	4,457,276	4,618,944	4,855,809	4,952,340
396	Gen Plt-Pwr Op Eq-EI In S	9,633,891	10,461,252	11,907,168	14,091,593
397	Gen Plt-Commun Eq-EI In S	70,142,296	74,765,713	80,476,015	87,497,001
398	Gen Plt-Misc Eq -EI In S	189,711	199,410	206,267	313,783
399	Gen Plt-Othr Tang-EI In S	0	0	0	0
Total Electric Plant In Service		4,679,601,711	4,952,210,747	5,261,195,421	5,443,358,974
Less: Asset Retirement Costs Not Included in Rate Base					
317	Stm Pr-Asset Ret Cost	1,790,254	4,896,710	4,896,710	4,896,710
326	Nucl Prod-Asset Ret Cost	31,934,947	43,101,264	0	0
347	Oth Pro-Wind ARC	0	0	3,056,058	3,056,058
Total Plant Excl Asset Retirement Costs		4,645,876,510	4,904,212,773	5,253,242,654	5,435,406,207

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2007 TEST YEAR INCL. KNOWN & MEAS TO 03-31-2009

Sec_5-Accum_Prov_Depd_Amort-P

Section 5 (b) 1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
					COLL. 801	TOTAL	COLL. 802	TOTAL	COLL. 803	TOTAL	COLL. 604	TOTAL	COLL. 605	TOTAL	COLL. 606	TOTAL
12-009		PRODUCTION														
12-010	311	STEAM PRODUCTION	D1	44.9593%		45,444,762		3,859,173	49,303,934		22,166,682		0		22,166,682	
12-011		STRUCTURES & IMPROVEMENTS	D1	44.9593%		162,888		49,624	212,512		95,544		0		95,544	
12-012		LEASE HOLD IMPROVEMENTS - P&M	D1	44.9593%		7,753,007		3,352,009	7,456,099		3,352,206		0		3,352,206	
12-013		STRUCTURES & IMPROVEMENTS - H5	D1	44.9593%		53,360,657		3,611,888	56,972,545		25,614,432		0		25,614,432	
12-014		TOTAL ACCOUNT 311														
12-015		BOILER PLANT EQUIPMENT	D1	44.9593%		359,608,510		36,166,912	395,775,322		177,937,639		0		177,937,639	
12-016		UNIT TRAINS	D2	44.9593%		1,424,734		1,930,164	3,354,898		1,508,337		0		1,508,337	
12-017		ACC EQUIPMENT	D1	44.9593%		57,785,869		27,927,814	85,713,682		38,536,234		0		38,536,234	
12-018		BOILER PLANT EQUIPMENT - H5	D1	44.9593%		195,763,420		1,942,594	197,706,014		88,887,152		0		88,887,152	
12-019		TOTAL ACCOUNT 312				614,582,532		67,967,384	682,549,916		306,669,363		0		306,669,363	
12-020		TURBOGENERATOR UNITS	D1	44.9593%		97,006,227		(11,969,410)	85,036,817		38,231,470		0		38,231,470	
12-022		TOTAL ACCOUNT 314				97,006,227		(11,969,410)	85,036,817		38,231,470		0		38,231,470	
12-024		ACCESSORY ELECTRIC EQUIPMENT	D1	44.9593%		28,448,205		(1,454,739)	26,993,467		12,136,511		0		12,136,511	
12-025		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	44.9593%		32,937,119		138,870	33,075,989		14,870,718		0		14,870,718	
12-026		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	44.9593%		1,827		17	1,843		829		0		829	
12-027		TOTAL ACCOUNT 315				61,388,151		(1,316,652)	60,071,299		27,008,059		0		27,008,059	
12-028		MISC POWER PLANT EQUIPMENT - H5	D1	44.9593%		12,315,162		2,397,414	14,712,575		6,614,664		0		6,614,664	
12-030		MISC POWER PLANT EQUIPMENT - H5	D1	44.9593%		1,939,876		25,023	1,964,900		883,404		0		883,404	
12-031		TOTAL ACCOUNT 316				14,255,038		2,422,437	16,677,475		7,498,069		0		7,498,069	
12-032		TOTAL STEAM PRODUCTION				840,591,605		60,716,446	901,308,051		405,221,392		0		405,221,392	
12-033		NUCLEAR PRODUCTION														
12-036	321	STRUCTURES & IMPROVEMENTS	D1	44.9593%		230,047,095		(13,259,680)	216,787,414		97,466,008		0		97,466,008	
12-037		MISSOURI GROSS AFDC	100 MO	0.0000%		10,568,067		(10,568,067)	0		0		0		0	
12-038		TOTAL STRUCTURES & IMPROVEMENTS				240,615,162		(23,827,747)	216,787,414		97,466,008		0		97,466,008	
12-039		REACTOR PLANT EQUIPMENT	D1	44.9593%		350,999,944		(22,345,799)	328,654,145		147,780,458		0		147,780,458	
12-040		MISSOURI GROSS AFDC	100 MO	0.0000%		27,763,342		0	(403)		0		0		0	
12-041		MISSOURI 40YR-BOYR AMORT	100 MO	0.0000%		376,763,285		0	328,653,742		147,780,458		0		147,780,458	
12-042		TOTAL REACTOR PLANT EQUIPMENT						(50,109,543)	328,653,742		147,780,458		0		147,780,458	
12-043		TURBOGENERATOR UNITS	D1	44.9593%		108,699,449		(1,594,680)	107,104,489		48,153,381		0		48,153,381	
12-046		MISSOURI GROSS AFDC	100 MO	0.0000%		5,030,135		(6,030,135)	0		0		0		0	
12-047		TOTAL TURBOGENERATOR UNITS				113,729,584		(6,625,094)	107,104,489		48,153,381		0		48,153,381	
12-048		ACCESSORY ELECTRIC EQUIPMENT	D1	44.9593%		57,796,445		(4,933,177)	52,863,268		23,766,932		0		23,766,932	
12-050		MISSOURI GROSS AFDC	100 MO	0.0000%		2,814,578		(2,814,578)	0		0		0		0	
12-051		TOTAL ACCESSORY ELECT EQUIP				60,611,023		(7,747,755)	52,863,268		23,766,932		0		23,766,932	
12-052		MISCELLANEOUS POWER PLANT EQUIP	D1	44.9593%		17,078,402		(1,057,570)	16,020,832		7,202,847		0		7,202,847	
12-054		MISSOURI GROSS AFDC	100 MO	0.0000%		4,762,234		(4,762,234)	0		0		0		0	
12-055		TOTAL MISCELLANEOUS POWER PLANT EQUIP				17,554,635		(1,533,904)	16,020,832		7,202,847		0		7,202,847	
12-056	328	REGULATORY DISALLOWANCES														
12-057		MPSC DISALLOWANCE	D1	44.9593%		(66,723,686)		66,723,686	0		0		0		0	
12-059		MPSC DISALLOWANCE - NOT MO JURIS	D1	44.9593%		22,832,743		(22,832,743)	0		0		0		0	
12-060		KCC DISALLOWANCE	D1	44.9593%		(61,056,778)		4,634,693	(56,422,185)		(25,366,994)		0		(25,366,994)	
12-061		KCC DISALLOWANCE - NOT KS JURIS	D1	44.9593%		41,382,160		(41,382,160)	0		0		0		0	
12-062		MISSOURI GROSS AFDC	100 MO	0.0000%		(4,759,243)		(1,419,921)	(6,179,164)		0		0		0	
12-063		PRE-1988 RESERVE	D1	44.9593%		(10,471,580)		4,759,243	(5,712,147)		(2,568,139)		0		(2,568,139)	
12-064		TOTAL REGULATORY DISALLOWANCES				(78,796,194)		10,482,899	(68,313,495)		(27,935,133)		0		(27,935,133)	
12-066		TOTAL NUCLEAR PRODUCTION				732,477,496		(79,361,247)	653,116,249		296,414,492		0		296,414,492	

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
 2007 TEST YEAR INCL. KNOWN & MEAS TO 03-31-2009

Sec_5-Accum_Prov_Depr_and_Amort-P

Section 5 (1) 1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-069	340	OTHER PRODUCTION PLANT - CT	D1	44.9593%	3,103	(2,537)	566	255	0	255
12-070	341	LAND & LAND RIGHTS - CT	D1	44.9593%	540,786	211,759	752,545	338,339	0	338,339
12-071	341	STRUCTURES & IMPROVEMENTS - CT	D1	44.9593%	2,784,931	410,082	3,255,023	1,465,434	0	1,465,434
12-072	342	FUEL HOLDERS PRODUCERS AND AGC - CT	D1	44.9593%	85,679,247	2,609,489	88,288,735	39,693,956	0	39,693,956
12-073	344	GENERATORS - CT	D1	44.9593%	7,245,751	552,538	7,798,289	3,506,053	0	3,506,053
12-074	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	44.9593%	0	0	0	0	0	0
12-075	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	44.9593%	0	0	0	0	0	0
12-076	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	44.9593%	0	0	0	0	0	0
12-077	346	TOTAL OTHER PRODUCTION PLANT - CT			96,253,818	3,841,340	100,095,158	45,002,038	0	45,002,038
12-078	340	OTHER PRODUCTION PLANT - WIND	D1	44.9593%	0	0	0	0	0	0
12-079	341	STRUCTURES & IMPROVEMENTS - WIND	D1	44.9593%	182,917	218,538	401,455	180,491	0	180,491
12-080	344	GENERATORS - WIND	D1	44.9593%	9,777,546	8,794,288	18,501,834	8,318,287	0	8,318,287
12-081	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	44.9593%	0	4,010	4,010	1,803	0	1,803
12-082	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	44.9593%	0	0	0	0	0	0
12-083	346	TOTAL OTHER PRODUCTION PLANT - WIND			9,900,463	9,006,836	18,907,299	8,500,581	0	8,500,581
12-085	340	SUBTOTAL PRODUCTION			1,679,223,382	(5,796,624)	1,673,426,758	755,138,504	0	755,138,504
12-086	340	PROD-RETIREMENT WORK IN PROGRESS			(5,482,969)	(5,866,590)	(11,379,559)	(5,112,495)	0	(5,112,495)
12-087	340	TOTAL PRODUCTION			1,673,760,413	(11,663,215)	1,662,097,199	750,026,008	0	750,026,008
12-088	350	TRANSMISSION	350 LR	45.5925%	4,580,879	(3,201,149)	1,359,730	619,934	0	619,934
12-089	350	LAND RIGHTS	D3	44.9593%	4,560,879	(3,201,149)	1,359,730	619,934	0	619,934
12-090	350	TOTAL ACCOUNT 350			0	0	0	0	0	0
12-091	352	STRUCTURES AND IMPROVEMENTS	352 SUB	44.9593%	1,549,126	507,441	2,056,566	924,617	0	924,617
12-092	352	MO GROSS AFDC	100 MO	0.0000%	3,385	(3,385)	0	0	0	0
12-093	352	TOTAL ACCOUNT 352			1,552,510	504,056	2,056,566	924,617	0	924,617
12-097	353	STATION EQUIPMENT	353 SUB	44.9593%	50,772,120	13,664,831	64,456,951	28,973,365	0	28,973,365
12-098	353	MO GROSS AFDC	100 MO	0.0000%	297,887	(297,887)	0	0	0	0
12-099	353	STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	44.9593%	1,066,280	869,221	1,935,501	870,187	0	870,187
12-100	353	TOTAL ACCOUNT 353			52,136,286	14,256,166	66,392,452	29,849,552	0	29,849,552
12-101	354	TOWERS AND FIXTURES	354	44.9593%	3,561,548	513,972	4,075,520	1,832,323	0	1,832,323
12-102	354	TOTAL ACCOUNT 354			3,561,548	513,972	4,075,520	1,832,323	0	1,832,323
12-103	355	POLES AND FIXTURES	355 SUB	48.2898%	50,682,167	11,611,264	62,273,430	30,071,895	0	30,071,895
12-104	355	MO GROSS AFDC	100 MO	0.0000%	2,717	(2,717)	0	0	0	0
12-105	355	TOTAL ACCOUNT 355			50,684,884	11,608,547	62,273,430	30,071,895	0	30,071,895
12-106	356	OVERHEAD COND. & DEVICES	356 SUB	47.8588%	42,560,030	8,356,344	50,916,374	24,367,974	0	24,367,974
12-107	356	MO GROSS AFDC	100 MO	0.0000%	1,094	(1,094)	0	0	0	0
12-108	356	TOTAL ACCOUNT 356			42,561,124	8,355,250	50,916,374	24,367,974	0	24,367,974
12-109	357	UNDERGROUND CONDUIT	357	44.9593%	1,888,197	350,613	2,238,810	1,006,552	0	1,006,552
12-110	357	TOTAL ACCOUNT 357			1,888,197	350,613	2,238,810	1,006,552	0	1,006,552
12-111	358	UNDERGROUND COND. & DEVICES	358	44.9593%	2,020,809	(386,711)	1,635,098	735,128	0	735,128
12-112	358	TOTAL ACCOUNT 358			2,020,809	(386,711)	1,635,098	735,128	0	735,128
12-113	360	SUBTOTAL TRANSMISSION			158,946,238	32,001,743	190,947,981	89,407,776	0	89,407,776
12-114	361	TRANSMISSION R/W/P			(825,747)	(1,160,763)	(1,986,510)	(930,146)	0	(930,146)
12-115	361	TOTAL TRANSMISSION			158,120,491	30,840,980	188,961,471	88,477,630	0	88,477,630
12-116	360	DISTRIBUTION	360 LR	40.9643%	3,428,777	(3,182,228)	286,548	108,190	0	108,190
12-117	361	LAND RIGHTS	361	50.2793%	4,514,823	(412,128)	4,102,697	2,062,809	0	2,062,809
12-118	361	STRUCTURES & IMPROVEMENTS			0	0	0	0	0	0
12-119	362	STATION EQUIPMENT	362 SUB	40.9250%	53,726,901	9,088,896	62,815,797	25,707,393	0	25,707,393
12-120	362	TOTAL ACCOUNT 362			53,726,901	9,088,896	62,815,797	25,707,393	0	25,707,393

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-128		STATION EQUIP - COMMON EQUIP (LIKE 397)	362 COM	50.1984%	1,457,068	428,564	1,885,632	946,557	0	946,557
12-130		TOTAL ACCOUNT 362			55,103,969	9,517,459	64,701,429	26,653,950	0	26,653,950
12-131		POLES, TOWERS, & FIXTURES	364	46.2867%	119,291,252	5,155,261	124,446,513	57,517,214	0	57,517,214
12-132		OH COND. & DEVICES	365	44.9714%	59,693,484	13,258,280	72,941,763	32,802,927	0	32,802,927
12-133		UG CONDUIT	366	46.2475%	31,263,238	11,567,611	43,220,849	19,988,567	0	19,988,567
12-134		US COND. & DEVICES	367	49.9554%	88,682,257	48,134,782	137,817,039	68,846,993	0	68,846,993
12-136		LINE TRANSFORMERS	368	42.0678%	99,385,543	16,919,394	116,304,937	48,826,942	0	48,826,942
12-138		SERVICES	369	47.7120%	37,890,755	502,079	38,392,835	18,317,998	0	18,317,998
12-137		METERS	370	45.4666%	46,653,146	(5,178,089)	41,475,057	18,653,111	0	18,653,111
12-138		INSTALLATION ON CUSTOMER PREMISES	371	27.6174%	10,204,053	3,093,459	13,297,511	3,664,138	0	3,664,138
12-139		STREET LIGHTING	373	77.8736%	7,657,018	(1,294,398)	6,362,622	4,954,802	0	4,954,802
12-141		SUBTOTAL DISTRIBUTION			564,838,315	98,461,466	663,299,781	302,758,700	0	302,758,700
12-142		DIST-RETIREMENT WORK IN PROCESS		45.6443%	(4,478,480)	(4,436,051)	(8,914,531)	(4,068,969)	0	(4,068,969)
12-143		TOTAL DISTRIBUTION			560,359,835	94,025,415	654,385,270	298,689,732	0	298,689,732
12-144		REGIONAL TRANSMISSION-OPS PLANT								
12-145		LAND AND LAND RIGHTS	E1	42.1911%	0	0	0	0	0	0
12-147		STRUCTURES & IMPROVEMENTS	E1	42.1911%	0	0	0	0	0	0
12-148		OFFICE FURNITURE & EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
12-149		TRANSPORTATION EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
12-150		STORES EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
12-151		TOOLS SHOP & GARAGE EQUIPMENT	E1	42.1911%	0	0	0	0	0	0
12-152		TOTAL REGIONAL TRANSM OPS PLANT			0	0	0	0	0	0
12-153		GENERAL PLANT								
12-154		LAND RIGHTS	PTD	44.8862%	0	0	0	0	0	0
12-156		STRUCTURES & IMPROVEMENTS	PTD	44.8862%	16,165,579	(2,796,166)	13,369,393	6,001,012	0	6,001,012
12-159		LEASEHOLD IMPROVEMENTS	PTD	44.8862%	3,091,459	(316,920)	2,775,139	1,245,654	0	1,245,654
12-161		TOTAL ACCT 390			19,257,038	(3,112,506)	16,144,532	7,246,666	0	7,246,666
12-162		OFFICE FURNITURE & EQUIPMENT	PTD	44.8862%	5,817,891	(2,263,949)	3,553,941	1,585,229	0	1,585,229
12-164		TRANSPORTATION EQUIPMENT	T&D	46.5335%	5,963,285	2,665,338	8,638,623	4,019,855	0	4,019,855
12-165		STORES EQUIPMENT	PTD	44.8862%	5,077,770	(22,124)	4,955,645	2,177,988	0	2,177,988
12-166		TOOLS SHOP & GARAGE EQ.	PTD	44.8862%	2,014,874	382,526	2,397,400	1,076,102	0	1,076,102
12-167		LABORATORY EQUIPMENT	PTD	44.8862%	2,309,321	(107,862)	2,201,680	968,241	0	968,241
12-168		POWER OPERATED EQUIPMENT	T&D	46.5335%	1,970,400	(1,112,464)	757,936	352,694	0	352,694
12-169		COMMUNICATIONS EQUIPMENT	T&D	46.5335%	16,002,089	8,752,759	24,754,828	11,519,293	0	11,519,293
12-170		MO GROSS AFDC	100 MO	0.0000%	1,836	(1,836)	0	0	0	0
12-171		TOTAL ACCOUNT 397			16,003,905	8,750,923	24,754,828	11,519,293	0	11,519,293
12-172		MISCELLANEOUS EQUIPMENT	PTD	44.8862%	127,058	99,724	226,782	101,794	0	101,794
12-173		OTHER PROPERTY	100 MO	0.0000%	36,674,731	(36,674,731)	0	0	0	0
12-175		SUBTOTAL GENERAL			90,536,273	(31,374,926)	59,161,347	27,117,862	0	27,117,862
12-176		GEN-RETIREMENT WORK IN PROCESS		45.8371%	770,304	2,846,533	3,555,637	1,629,802	0	1,629,802
12-178		GEN RESERVE								

**KANSAS CITY POWER & LIGHT COMPANY
 KANSAS REVENUE REQUIREMENT
 2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09
 SUMMARY OF ADJUSTMENTS (1)**

Section 5 (i) 2

		Total Company Adjustments Incr (Decr)
Accumulated Depreciation & Amortization - Schedule 1, line 1-033		
Adj-13	Adjust book Depreciation Reserve to MO jurisdictional basis	(43,733,535)
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision for January 2008 through March 2009	213,340,735
Adj-53b	Adjust Depreciation Reserve for projected retirements and net salvage expenditures from January 2008 through March 2009	(95,030,666)
Accumulated Depr & Amort - Schedule 1, line 1-033		<u><u>74,576,534</u></u>

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

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

Section 5 (ii)

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

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

Plant Account	Description	12 Months Prior to the Test Year			
		2004	2005	2006	2007
301	Depr-EI--Intangible-Organization	0		0	0
302	Depr-EI-Intangible-Franchises	0		0	0
303	Depr/Amort-EI-Misc Intangible Plant	61,323,634	68,766,140	76,196,650	84,672,222
310	Depr-EI-Steam Prod-Land & Rights	0	0	0	0
311	Depr-EI-Steam Prod-Structures	38,325,966	47,322,511	50,459,410	53,360,657
312	Depr-EI-Steam Prod-Boiler	566,806,953	559,574,711	595,261,003	614,582,532
314	Depr-EI-St Prod-Turbogenerator	90,365,839	88,817,586	93,090,974	97,005,227
315	Depr-EI-St Prod-Accessory Equip	23,872,016	54,446,464	58,586,268	61,388,151
316	Depr-EI-St Pro-Misc Equip	9,921,416	12,335,826	13,307,505	14,255,038
317	Depr-EI-St Prod-Asset Ret Cost	1,702,333	2,568,738	2,888,562	3,233,139
320	Depr/Amort-EI-Nucl Prod-Land & Rights	0		0	0
321	Depr-EI-Nucl Prod-Structures	208,761,961	221,413,939	234,266,746	240,615,162
322	Depr-EI-Nucl Prod-Reactor	329,669,988	349,254,022	366,964,824	378,763,285
323	Depr-EI-Nucl Prod-Turbogenerator	99,692,827	105,027,577	110,367,489	113,729,584
324	Depr-EI-Nucl Prod-Accessory Equip	60,779,643	64,504,176	67,873,265	60,611,023
325	Depr-EI-Nucl Prod-Misc Pwr	13,141,687	15,320,031	17,398,866	17,554,635
326	Depr-EI-Nucl Prod-Asset Ret Cost	15,307,661	16,327,320	0	0
328	Depr-EI-Nucl Disallowed Plt-FASB 90	(69,651,899)	(73,643,006)	(77,530,865)	(78,796,194)
340	Depr/Amort-EI-Other Prod-Land & Rights	642	1,891	2,497	3,103
341	Depr-EI-Other Prod	131,929	175,309	368,695	723,703
342	Depr-EI-Other Prod-Fuel Holders	1,667,999	1,910,669	2,347,800	2,784,931
344	Depr-EI-Other Prod-Generators	47,809,575	57,089,412	70,102,712	95,396,792
345	Depr-EI-Other Prod-Accessory Equip	5,770,501	6,129,800	6,690,691	7,245,751
346	Depr-EI-Other Prod-Misc Pwr Plt Eq			846	0
347	Depr-EI-Other Prod-Wind ARO			89,133	160,845
350	Depr-EI Trans Plant-Land & Rights	4,097,985	4,256,335	4,413,861	4,560,879
352	Depr-EI Trans Plant-Structures & Impr	1,327,101	1,389,375	1,470,874	1,552,510
353	Depr-EI Trans Plant-Station Equip	49,916,595	51,712,539	49,135,396	52,136,286
354	Depr-EI Trans Plant-Towers	3,274,634	3,370,944	3,466,850	3,561,548
355	Depr-EI Trans Plant-Poles	43,042,881	45,401,633	48,303,899	50,664,884
356	Depr-EI Trans Plant-Overhead Conductor	36,525,867	38,537,295	40,076,779	42,561,124
357	Depr-EI Trans Plant-Undergrd Conduit	1,730,486	1,783,775	1,836,448	1,888,197
358	Depr-EI Trans Plant-Undergrd Conductor	1,836,485	1,897,456	1,958,709	2,020,809
360	Depr/Amort-EI Dist Plt-Land & Rights	2,846,244	3,032,709	3,228,131	3,428,777
361	Depr-EI Dist Plt-Structures	3,527,746	3,784,727	4,258,771	4,514,823
362	Depr-EI Dist Plt-Station Equip	50,093,741	51,058,589	52,963,840	55,183,969
364	Depr-EI Dist Plt-Poles	96,773,321	104,347,129	111,735,916	119,291,252
365	Depr-EI Dist Plt-Overhead Conductor	49,699,294	52,859,315	56,698,029	59,683,484
366	Depr-EI Dist Plt-Undergrd Conduit	25,227,689	27,063,804	28,953,572	31,263,238
367	Depr-EI Dist Plt-Undergrd Conductor	73,614,108	79,367,969	84,625,587	89,682,257
368	Depr-EI Dist Plt-Line Transformers	81,717,687	86,835,045	93,139,889	99,385,543
369	Depr-EI Dist Plt-Services	31,772,648	33,718,923	35,567,083	37,890,755
370	Depr-EI Dist Plt-Meters	39,767,946	42,036,556	44,146,128	46,653,146
371	Depr-EI Dist Plt-Installation	7,879,974	8,636,880	9,408,956	10,204,053
373	Depr-EI Dist Plt-Street Lighting	5,486,392	5,930,602	6,747,715	7,657,018

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

Section 5 (ii)

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

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

Plant Account	Description	12 Months Prior to the Test Year			
		2004	2005	2006	2007
389	Depr/Amort-EI Gen Plt-Land & Rights	0		0	0
390	Depr-EI Gen Plt-Structures	15,197,124	16,615,157	18,013,951	19,257,038
391	Depr-EI Gen Plt-Office Furniture	4,106,062	4,660,754	5,214,231	5,817,891
392	Depr-Gen Plt-Transportation Equip	1,715,665	2,669,715	3,967,974	5,953,285
393	Depr-EI Gen Plt-Stores Equip	440,719	462,798	485,214	507,770
394	Depr-EI Gen Plt-Tools	1,720,994	1,813,210	1,910,021	2,014,874
395	Depr-EI Gen Plt-Laboratory Equip	1,850,462	1,994,206	2,155,455	2,309,321
396	Depr-EI Gen Plt-Power Equip	422,694	831,635	1,346,072	1,870,400
397	Depr-EI Gen Plt-Communication Equip	9,200,932	11,154,325	13,491,967	16,003,905
398	Depr-EI Gen Plt-Misc Equip	97,978	106,412	115,183	127,058
399	Depr-Elec-Gen Plt-Other Property	29,674,731	33,174,731	36,674,731	62,353,792
		<u>2,179,986,855</u>	<u>2,317,847,660</u>	<u>2,454,244,305</u>	<u>2,607,289,474</u>
	Retirement Work in Progress	(4,857,809)	(4,319,984)	(6,266,690)	(10,056,871)
	Total Elec Reserve for Depr & Amort	<u>2,175,129,046</u>	<u>2,313,527,676</u>	<u>2,447,977,615</u>	<u>2,597,232,602</u>
Asset Retirement Costs Included Above					
317	Depr-EI-St Prod-Asset Ret Cost	1,702,333	2,568,738	2,888,562	3,233,139
326	Depr-EI-Nucl Prod-Asset Ret Cost	15,307,661	16,327,320	0	0
347	Depr-EI-Other Prod-Wind ARO			89,133	160,845
	Total Plant Excl Asset Retirement Costs	<u>2,173,426,713</u>	<u>2,310,958,937</u>	<u>2,444,999,920</u>	<u>2,593,838,618</u>

KANSAS CITY POWER & LIGHT CO.
KANSAS REVENUE REQUIREMENT
SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
2007 TEST YEAR INCL. KNOWN & MEAS TO 03-31-2009

Sec 6-Working Capital

Section 6 (f)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
15-009		CASH								
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-141		(42,533,673)	(6,896,134)	(49,429,807)	(24,225,697)	(1,270,783)	(25,496,480)
15-011		FUEL INVENTORY								
15-012	151	Fossil Fuels	E1		36,090,698	19,618,469	55,709,167	23,504,290	0	23,504,290
15-013										
15-014	120	Nuclear Fuel in Reactor								
15-016		Fuel without MO Gross AFUDC	E1		160,341,183	(14,635,128)	145,706,055	61,474,933	0	61,474,933
15-017		Less Acc. Prov. for Amort.	E1		(118,361,727)	7,216,526	(111,143,211)	(46,892,502)	0	(46,892,502)
15-018		MO Gross AFUDC	100 MO		1,881,934	0	(1,881,934)	0	0	0
15-019		Less Acc. Prov. for Amort.	100 MO		(1,881,934)	0	(1,881,934)	0	0	0
15-020		TOTAL Nuclear Fuel in Reactor			41,979,446	(7,416,602)	34,562,844	14,582,431	0	14,582,431
15-021		TOTAL FUEL INVENTORY			78,070,143	12,201,867	90,272,011	38,086,721	0	38,086,721
15-022										
15-023		MATERIALS & SUPPLIES								
15-024	154 & 163	Fossil Generation Related M&S	PROD W/O W.C.		30,444,771	0	30,444,771	13,687,742	0	13,687,742
15-025		Wolf Creek Related M&S	W/C PLANT		21,208,977	0	21,208,977	8,977,674	0	8,977,674
15-026		T&D Related M&S - MO	100 MO		722,841	0	722,841	0	0	0
15-027		T&D Related M&S - KS	100 KS		727,859	0	727,859	727,859	0	727,859
15-028		T&D Related M&S - Allocated	T&D		10,704,440	0	10,704,440	4,961,153	0	4,961,153
15-029		Miscellaneous Other M&S	ELEC W/O W.C.		0	0	0	0	0	0
15-030		TOTAL MATERIALS & SUPPLIES			63,818,888	0	63,818,888	28,374,429	0	28,374,429
15-031										
15-032		PREPAYMENTS								
15-033	165	GRT Taxes	100 MO		546,709	1,118,491	1,665,200	0	0	0
15-034		Other - Generation Related	D1		1,416,441	(218,810)	1,197,631	538,446	0	538,446
15-036		General Insurance	E2		832,157	155,397	987,554	415,116	0	415,116
15-037		W/C Insurance Plant Related	ELEC W/O W.C.		4,641,849	(1,152,876)	3,489,173	1,595,259	0	1,595,259
15-038		Miscellaneous Other	W/C PLANT		816,088	(49,933)	766,153	324,501	0	324,501
15-040		Postage	SAL & WAGES		2,184,456	889,459	3,052,925	1,345,665	0	1,345,665
15-041		TOTAL PREPAYMENTS	C2		26,766	24,417	51,183	23,837	0	23,837
15-042					10,464,446	745,353	11,209,799	4,242,625	0	4,242,625
15-043		TOTAL WORKING CAPITAL			108,819,804	8,051,086	116,870,890	46,478,077	(1,270,783)	45,207,294

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2008

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Section 6 (b) 1

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		O&M EXPENSE-RELATED CWC								
16-010		PAYROLL-RELATED CWC								
16-012		FED. STATE & CITY INCOME TAX WITHHOLDING	TSFR-18-035		23,768,331	2,785,435	26,553,766	11,634,482	0	11,634,482
16-013		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013		843,287	98,928	942,113	412,785	0	412,785
16-015		FICA WITHHOLDING - EMPLOYEE	TSFR-18-036		8,565,478	1,003,797	9,569,275	4,192,759	0	4,192,759
16-017		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-016		304,802	35,697	340,299	149,101	0	149,101
16-018		OTHER EMPLOYEE WITHHOLDING	TSFR-18-037		20,073,942	2,352,486	22,426,428	9,826,097	0	9,826,097
16-019		NET CWC FOR OTHER EMPLOYEE WITHHOLDING	CWC-025 * 16-019		653,916	76,633	730,549	320,088	0	320,088
16-020		ACCRUED VACATION	TSFR-18-053		9,921,737	0	9,921,737	4,398,632	0	4,398,632
16-022		NET CWC FOR ACCRUED VACATION	CWC-027 * 16-022		(8,531,940)	0	(8,531,940)	(3,826,889)	0	(3,826,889)
16-023		WOLF CREEK PROD. PAYROLL	TSFR-18-032		31,408,026	4,244,322	35,652,348	16,029,030	0	16,029,030
16-024		NET CWC FOR WOLF CREEK PROD. PAYROLL	CWC-011 * 16-025		1,159,946	156,749	1,316,695	591,976	0	591,976
16-026		WGNOC A & G PAYROLL	TSFR-18-033		4,008,929	0	4,008,929	1,801,485	0	1,801,485
16-027		NET CWC FOR WGNOC A & G PAYROLL	CWC-011 * 16-028		147,982	0	147,982	66,532	0	66,532
16-028		NET OTHER PAYROLL	TSFR-18-039		56,587,573	7,794,294	64,381,866	28,157,351	0	28,157,351
16-030		NET CWC FOR NET OTHER PAYROLL	CWC-026 * 16-031		1,992,193	274,402	2,266,594	991,293	0	991,293
16-031		FUEL & PURCHASED POWER-RELATED CWC								
16-032		COAL & FREIGHT	R 4-020/4-021/4-022/4-028		165,719,420	(9,542,863)	156,176,557	65,903,050	0	65,903,050
16-035		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-036		2,819,500	(162,359)	2,657,141	1,121,255	0	1,121,255
16-038		GAS - ACCT 501	TSFR-4-024		635,894	1,065,311	1,701,205	717,757	0	717,757
16-040		TOTAL GAS	TSFR-4-156		38,642,984	(9,971,835)	28,671,159	12,096,667	0	12,096,667
16-041		NET CWC FOR GAS	CWC-014 * 16-041		39,278,889	(8,966,524)	30,372,365	12,814,423	0	12,814,423
16-043		OIL - ACCT 501	TSFR-4-023		(143,126)	32,454	(110,672)	(46,694)	0	(46,694)
16-044		OIL - ACCT 518	TSFR-4-091		4,930,306	6,087,641	11,017,947	4,648,589	0	4,648,589
16-046		OIL - ACCT 548	TSFR-4-155		19,379	128,846	148,225	62,537	0	62,537
16-047		TOTAL OIL	TSFR-4-155		825,753	1,586,485	2,382,238	1,005,092	0	1,005,092
16-048		NET CWC FOR OIL	CWC-015 * 16-047		5,775,437	7,772,972	13,548,409	5,716,218	0	5,716,218
16-049		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR-4-389		297,316	400,148	697,465	294,288	0	294,288
16-050		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050		22,048,549	(888,757)	21,159,792	8,892,604	0	8,892,604
16-052		PURCHASED POWER	TSFR-4-200		814,286	(32,823)	781,463	328,417	0	328,417
16-053		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053		101,035,191	(40,091,703)	60,943,488	25,946,066	0	25,946,066
16-054		OTHER O&M-RELATED CWC			332,170	(131,809)	200,362	85,302	0	85,302
16-055		PENSIONS	TSFR-4-324							
16-056		NET CWC FOR PENSIONS	CWC-018 * 16-058		34,534,910	(770,417)	33,764,493	14,882,683	0	14,882,683
16-060		OTHER POST-EMPLOYMENT BENEFITS	TSFR-4-325		(2,313,366)	51,607	(2,261,759)	(996,936)	0	(996,936)
16-061		NET CWC FOR OPEB	CWC-019 * 16-061		6,086,639	1,241,121	7,327,760	3,229,923	0	3,229,923
16-063		WC OUTAGE DEFERRAL - ACCT 524	TSFR-4-111		(2,520,535)	(513,960)	(3,034,495)	(1,337,542)	0	(1,337,542)
16-064		TOTAL WC OUTAGE DEFERRAL - ACCT 530	TSFR-4-133		0	0	0	0	0	0
16-066		NET WC OUTAGE DEFERRAL	CWC-012 * 16-066		0	0	0	0	0	0
16-067					0	0	0	0	0	0
16-068					0	0	0	0	0	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-069		NUCLEAR PROD O&M EXCL FUEL & PAYROLL	TSFR 4-385		26,249,971	3,262,713	29,512,684	14,280,943	0	14,280,943
16-070		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-069		969,451	120,497	1,089,948	527,417	0	527,417
16-071		INJURIES & DAMAGES	TSFR 4-322		8,265,670	131,895	8,397,565	3,701,383	0	3,701,383
16-073		NET CWC FOR INJURIES & DAMAGES	CWC-020 * 16-072		(3,571,449)	(56,503)	(3,628,552)	(1,599,302)	0	(1,599,302)
16-074		TOTAL O&M EXPENSES	TSFR 4-367		719,552,223	26,293,130	745,845,352	329,372,178	222,080	329,594,259
16-075		LESS: O&M EXPENSES ABOVE			563,326,692	(29,611,430)	533,715,262	231,407,129	0	231,407,129
16-077		NET OTHER O&M EXPENSE			156,225,531	55,904,559	212,130,090	97,965,049	222,080	98,187,130
16-078		NET CWC FOR OTHER O&M	CWC-010 * 16-077		(5,076,280)	(1,816,515)	(6,892,795)	(3,183,193)	(7,216)	(3,190,409)
16-079		TOTAL O&M-RELATED CWC			(11,921,725)	(1,467,356)	(13,389,082)	(6,101,921)	(7,216)	(6,109,137)
16-080		INTEREST & TAXES-RELATED CWC								
16-081		INTEREST EXPENSE	TSFR 7-043		69,649,569	8,974,504	78,624,073	34,524,033	(34,947)	34,489,087
16-082		NET CWC FOR INTEREST EXPENSE	CWC-043 * 16-085		(11,308,037)	(1,457,086)	(12,765,103)	(5,605,190)	5,674	(5,599,516)
16-084		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-072		55,208,542	3,191,875	58,400,417	28,128,404	23,845,633	51,974,036
16-087		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-042 * 16-088		(2,272,284)	(160,337)	(2,432,621)	(1,412,971)	(1,197,635)	(2,610,805)
16-089		PROPERTY TAXES	TSFR 6-014		58,680,830	3,891,013	62,571,843	28,139,085	0	28,139,085
16-091		NET CWC FOR PROPERTY TAXES	CWC-030 * 16-091		(27,834,006)	(1,845,619)	(29,679,625)	(13,347,176)	0	(13,347,176)
16-093		WOLF CREEK PAYROLL TAX	TSFR 6-020		2,518,766	301,863	2,820,629	1,269,134	0	1,269,134
16-094		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-094		93,022	11,148	104,170	46,834	0	46,834
16-095		KOPL PAYROLL & OTHER MISC TAXES	TSFR 6-059		7,907,967	2,233,590	10,141,557	4,493,180	0	4,493,180
16-098		NET CWC FOR KOPL PAYROLL & MISC TAXES	CWC-031 * 16-097		278,837	78,757	357,594	158,431	0	158,431
16-100		KCMO GROSS RECEIPTS TAX - 6%	100 MO	0	26,726,775	1,454,160	28,180,935	0	0	0
16-101		NET CWC FOR KCMO GRT - 6%	CWC-034 * 16-100		2,872,579	156,292	3,028,871	0	0	0
16-102		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	0	10,492,429	570,848	11,063,277	0	0	0
16-103		NET CWC FOR KCMO GRT - 4% & 1%	CWC-035 * 16-103		232,271	12,837	244,908	0	0	0
16-105		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	0	6,196,168	336,500	6,532,668	0	0	0
16-106		NET CWC FOR OTHER MISSOURI GRT	CWC-036 * 16-106		234,775	12,750	247,525	0	0	0
16-108		KANSAS FRANCHISE TAXES	100 KS	1	11,910,345	709,587	12,619,932	12,619,932	1,613,481	14,233,413
16-110		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-033 * 16-109		(965,021)	(39,620)	(1,004,642)	(704,642)	(90,090)	(794,731)
16-111		MISSOURI SALES TAX	100 MO	0	16,437,890	895,330	17,333,219	0	0	0
16-112		NET CWC FOR MISSOURI SALES TAX	CWC-037 * 16-112		168,882	9,199	178,081	0	0	0
16-114		KANSAS SALES TAX	100 KS	1	16,505,813	983,323	17,489,136	17,489,136	2,235,910	19,725,046
16-115		NET CWC FOR KANSAS SALES TAX	CWC-038 * 16-115		137,925	8,217	146,142	146,142	16,694	164,826
16-117		MISSOURI USE TAX	100 MO	0	895,788	0	895,788	0	0	0
16-119		NET CWC FOR MISSOURI USE TAX	CWC-039 * 16-118		(113,777)	0	(113,777)	0	0	0
16-120		KANSAS USE TAX	100 KS	1	448,424	0	448,424	448,424	0	448,424
16-121		NET CWC FOR KANSAS USE TAX	CWC-039 * 16-121		(56,956)	0	(56,956)	(56,956)	0	(56,956)
16-123		TOTAL INTEREST & TAXES-RELATED CWC			(38,732,769)	(3,213,643)	(41,946,432)	(20,775,529)	(1,263,567)	(22,039,096)
16-124		NON-RETAIL REVENUE-RELATED CWC								
16-126										

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KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-129		MISCELLANEOUS REVENUE	TSFR -42031)	0	(17,213,210)	(34,339)	(17,247,549)	(7,521,333)	0	(7,521,333)
16-130		NET CWC FOR MISCELLANEOUS REVENUE	CWC-017 * 16-129	0	556,482	1,110	557,592	243,155	0	243,155
16-131		BULK POWER SALES	TSFR -42042)	0	(230,011,997)	68,553,337	(161,458,660)	(74,503,227)	0	(74,503,227)
16-132		NET CWC FOR BULK POWER SALES	CWC-017 * 16-132	0	7,436,004	(2,215,245)	5,219,759	2,408,597	0	2,408,597
16-133		SALES FOR RESALE	TSFR -42047)	0	(3,970,316)	0	(3,970,316)	0	0	0
16-134		NET CWC FOR SALES FOR RESALE	CWC-017 * 16-135	0	128,355	0	128,355	0	0	0
16-135		TOTAL NON-RETAIL REVENUE-RELATED CWC		0	8,120,842	(2,215,135)	5,905,707	2,651,753	0	2,651,753
16-137		TOTAL CASH WORKING CAPITAL		0	(42,533,673)	(6,898,134)	(49,429,807)	(24,225,697)	(1,270,783)	(25,496,480)
16-138										
16-139										
16-140										
16-141										

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 CASH WORKING CAPITAL PERCENTS
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec 6-Working Capital-P

Section 6 (ii) 2

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE		(B) EXPENSE		(C) NET		(D) CWC FACTOR (C/B)
			LAG	LAG	LAG	LAG	LAG	LAG	
CWC-008	Operations and Maintenance Expense	ASSIGN	27.29		39.15		(11.86)		-3.2483%
CWC-010	Cash Vouchers, excl itemizations below	ASSIGN	27.29		13.81		13.48		3.6932%
CWC-011	WGNOC Operations & Nucl Fuel	ASSIGN							0.0000%
CWC-012	Wolf Creek Refueling Outage Accrual	ASSIGN							0.0000%
CWC-013	Purchased Coal & Freight	ASSIGN	27.29		21.08		6.21		1.7014%
CWC-014	Purchased Gas & Transportation	ASSIGN	27.29		28.82		(1.53)		-0.3844%
CWC-015	Purchased Oil & Transportation	ASSIGN	27.29		8.50		18.79		5.1479%
CWC-016	Purchased Power	ASSIGN	27.29		26.09		1.20		0.3288%
CWC-017	Bulk Power Sales & Other Rev	ASSIGN	26.08		36.88		(11.80)		-3.2305%
CWC-018	Pension Fund Payments	ASSIGN	27.29		51.74		(24.45)		-8.6886%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	27.29		178.44		(151.15)		-41.410%
CWC-020	Injuries & Damages	ASSIGN	27.29		185.00		(157.71)		-43.2082%
CWC-021									
CWC-022	Payroll-Related O&M								
CWC-023	Federal, State & City Income Tax Withheld	ASSIGN	27.29		14.34		12.95		3.5478%
CWC-024	FICA Taxes Withheld - Employee	ASSIGN	27.29		14.31		12.98		3.5582%
CWC-025	Other Employee Withholdings	ASSIGN	27.29		15.40		11.89		3.2575%
CWC-026	Net Payroll	ASSIGN	27.29		14.40		12.89		3.5205%
CWC-027	Accrued Vacation	ASSIGN	27.29		344.83		(317.54)		-86.9973%
CWC-028									
CWC-029	Taxes								
CWC-030	Ad Valorem / Property	ASSIGN	27.29		200.42		(173.13)		-47.4329%
CWC-031	FICA Taxes - Employers	ASSIGN	27.29		14.42		12.87		3.5280%
CWC-032	Unemployment Taxes - FUTA / SUTA	ASSIGN	27.29		68.28		(40.99)		-11.2301%
CWC-033	KS-City Franchise Taxes	ASSIGN	27.29		47.67		(20.38)		-5.5838%
CWC-034	MO Gross Receipts Taxes - 6%	ASSIGN	27.29		(11.84)		39.23		10.7479%
CWC-035	MO Gross Receipts Taxes - 4%	ASSIGN	27.29		19.21		8.08		2.2137%
CWC-036	MO Gross Receipts Taxes - Other Cities	ASSIGN	27.29		13.46		13.83		3.7890%
CWC-037	Sales Taxes-MO	ASSIGN	27.29		23.54		3.75		1.0274%
CWC-038	Sales Taxes-KS	ASSIGN	27.29		24.24		3.05		0.8358%
CWC-039	Use Taxes	ASSIGN	27.29		73.85		(46.56)		-12.7014%
CWC-040									
CWC-041	Currently Payable Income taxes	ASSIGN	27.29		45.63		(18.34)		-5.0233%
CWC-042	Interest Expense	ASSIGN	27.29		86.55		(59.26)		-16.2356%
CWC-043									
CWC-044									
CWC-045									
CWC-046									
CWC-047	Total Gross Payroll (projected 12 MO ended 12-2006)		200,520,730						% of Gross PR
CWC-048	Less : Gross Payroll paid by WGNOC		38,700,177						
CWC-049	Gross Payroll - Incurred Internally		161,820,553						
CWC-050	Payroll Withholdings - Incurred Internally - % based on 2005 CWC study								
CWC-051	Federal, State & City Income Tax Withheld		32,343,588		19,6873%				
CWC-052	FICA Taxes Withheld - Employee		11,655,774		7.2029%				
CWC-053	Other Employee Withholdings		27,316,320		16.8806%				
CWC-054	Total Withholdings		71,315,682		44.0708%				
CWC-055									

HIGHLY CONFIDENTIAL COMMERCIAL INFORMATION

Fuel & Fuel Additive Inventory For Rate Base

MIDAS--Filing - KCC - 2008 (07-15-08).xls
March 2009

Coal (based on UFIM analysis)

	Available (1)	Basemat (2)	Total Tons	Avg Daily Burn	Days Burn	KCPL Share Tons	\$/Ton (3)	Total Value KCPL Share	Per Books December 07	Adj 51 Fossil
Hawthorn	**							**		
latan	**							**		
LaCygne BIT	**							**		
LaCygne PRB	**							**		
Montrose	**							**		
TOTAL	**							\$45,065,206	\$31,281,322	\$13,783,884

Oil (13 month average)

	KCPL Share BBLs (4)	\$/BBL (5)	Total Value KCPL Share		
latan	**		**		
LaCygne	**		**		
Montrose	**		**		
Northeast	**		**		
Wolf Creek	**		**		
TOTAL	**		\$10,256,302	\$4,617,013	\$5,639,290

Lime/Limestone (13 month average)

	KCPL Share Tons (6)	\$/Ton (5)	Total Value KCPL Share		
Hawthorn	**		**		
latan	**		**		
LaCygne	**		**		
TOTAL	**		\$192,977	\$117,291	\$75,686

Ammonia (13 month average)

	KCPL Share Tons (6)	\$/Ton (5)	Total Value KCPL Share		
Hawthorn 5	**		**		
Hawthorn 9 - premium	**		**		
latan	**		**		
LaCygne	**		**		
TOTAL	**		\$194,682	\$75,072	\$119,610

TOTAL Fuel & Fuel Additive Inventory (KCPL share)

\$55,709,167 **\$36,090,698** **\$19,618,469**

Notes (1) Developed from 07152008 MIDAS Study for Rates using UFIM

(2) Based on MIKON field work 2007

(3) March 2009 price (excluding sulfur premium)

(4) Average of 13 months ended June 2008

(5) WC June 2008 inventory value, NE March 2009 inventory value, all others March 2009 price

(6) Average of 13 months ended June 2008, latan estimated

Account 151, Coal/Gas/Oil	35,898,335	
Account 154, Limestone Additives	117,291	
Account 154, Ammonia	75,072	
Total	\$55,709,167	\$36,090,698 \$19,618,469

Confidential Information is designated by **_..._**

Rate Base - Nuclear Fuel
Source: KCPL Ledger - balance sheet month end balances

ACCOUNT	DESCRIPTION	Actuals												Projected								
		Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Balance	Adj:51 Nucl									
120220	Nucl Fuel Stock-Mat & Assem	\$26,035,416	\$25,973,905	\$25,973,905	\$25,994,066	\$25,994,066	\$25,994,066	\$25,982,240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
120330	Nucl Fuel In Reactor	\$52,712,967	\$52,712,967	\$52,712,967	\$52,712,967	\$52,712,967	\$52,712,967	\$52,712,967	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	
120440	Nucl Fuel Spent Fuel	\$83,536,244	\$83,536,244	\$83,536,244	\$83,536,244	\$83,536,244	\$83,536,244	\$83,536,244	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	
120561	Nucl Fuel Amortz Provision	(\$117,423,346)	(\$118,811,295)	(\$120,243,671)	(\$121,424,029)	(\$122,762,820)	(\$123,625,144)	(\$123,525,144)	(\$100,340,404)	(\$101,826,282)	(\$103,360,408)	(\$104,894,382)	(\$106,379,558)	(\$107,910,433)	(\$109,397,801)	(\$110,932,401)	(\$112,465,806)	(\$113,849,113)	(\$115,380,582)	(\$113,025,145)	(\$120,243,671)	\$7,218,526
		\$44,861,282	\$43,411,822	\$41,979,446	\$40,819,249	\$39,480,457	\$38,718,134	\$38,706,308	\$37,922,473													
120220	Nucl Fuel Stock-Mat & Assem	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	18 MO Avg	12/31/2007	Adj:51 Nucl										
120330	Nucl Fuel In Reactor	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$56,922,383	\$10,108,204	\$25,973,905	(\$15,865,702)										
120440	Nucl Fuel Spent Fuel	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$81,340,494	\$55,285,388	\$52,712,967	\$2,572,421										
120561	Nucl Fuel Amortz Provision	(\$104,894,382)	(\$106,379,558)	(\$107,910,433)	(\$109,397,801)	(\$110,932,401)	(\$112,465,806)	(\$113,849,113)	(\$115,380,582)	\$82,194,397	\$83,536,244	(\$1,341,847)										
		\$33,368,495	\$31,883,319	\$30,352,444	\$28,865,076	\$27,330,476	\$25,797,071	\$24,413,764	\$22,882,295	\$34,562,843	\$41,979,446	(\$7,416,602)										

Actual 12-2007
vs 18 mo avg 3-09

Note: Actuals are per the trial balance.

Projections are per information from Wolf Creek.
Account 120220 Nuclear fuel in stock - The last delivery of fuel for the Region 20 assemblies is expected to be April 30, 2009. The investment will be transferred into stock at that time.
Account 120330 Nuclear fuel in reactor. Account balance will not change until the next refueling in the Fall of 2009.
Account 120440 Nuclear fuel spent fuel. Account balance will not change until the next refueling in the Fall of 2009.
Account 120561 Nuclear fuel amortization - amortization forecast received from Lorl Rand at Wolf Creek.

**Kansas City Power & Light
Wkp 601-15 MS Inventory
December 2007 Actuals**

Sec 6-Working Capital-P
Mat & Supplies Actual Dec 07

Section 6 (i) 4

Line Number	Account	Balance December 2007	Fossil Fuel Generating Stations	Wolf Creek	T&D Missouri	T&D Kansas	T&D Allocated	Other	Check Total
1	1. Materials and Supplies	345,123					345,123		345,123
2	(154100) M&S Deposit on Reels	12,672					12,672		12,672
3	(154101) M&S Deposit on Drums	940					940		940
4	(154102) M&S Deposits for Containers	176,609	176,609						176,609
5	(154200) Fuel Additive-Limestone	(59,318)	(59,318)						(59,318)
6	(154201) Fuel Additive-Limestone-KGE	123,133	123,133						123,133
7	(154210) Fuel Additive-Ammonia	(48,061)	(48,061)						(48,061)
8	(154211) Fuel Additive-Ammonia-KGE	3,287,816					3,287,816		3,287,816
9	(154310) M&S Substation Spare Parts	6,618,012					6,228,460		6,618,012
10	(154320) M&S F&M Central Stores	829,429					829,429		829,429
11	(154326) M&S Emergency Restoration Mtrl	41,972					41,972		41,972
12	(154330) M&S Northland Service Center	30,203					30,203		30,203
13	(154340) M&S Dodson Service Center	156,097					156,097		156,097
14	(154362) M&S Marshall Service Center	389,552					389,552		389,552
15	(154370) M&S Southland Service Center	52,895					52,895		52,895
16	(154380) M&S Johnson County Service Center	171,118					171,118		171,118
17	(154390) M&S Paola Service Center	47,155					47,155		47,155
18	(154396) M&S Ottawa Service Center	4,364	4,364						4,364
19	(154400) M&S Inter Plant Transfers	(17,085)	(17,085)						(17,085)
20	(154401) M&S Inter Unit Transfers	2,513,770	2,513,770						2,513,770
21	(154510) M&S CT Maintenance	0							0
22	(154511) M&S Repairs in Progress-CT's	0							0
23	(154520) M&S Grand Ave Power Station	9,232,982	9,232,982						9,232,982
24	(154530) M&S Hawthorn Power Station	0							0
25	(154531) M&S Repairs in Progress-HAW	6,278,936	6,278,936						6,278,936
26	(154540) M&S Montrose Power Station	0							0
27	(154541) M&S Repairs in Progress-Mort	6,072,255	6,072,255						6,072,255
28	(154550) M&S Iatan Power Station	0							0
29	(154551) M&S Repairs in Progress-Iatan	(728,671)	(728,671)						(728,671)
30	(154553) M&S Iatan-EDE	(1,093,006)	(1,093,006)						(1,093,006)
31	(154555) M&S Iatan - SJLP	16,362,452	16,362,452						16,362,452
32	(154570) M&S LaCygne Power Station	0							0
33	(154571) M&S Repairs in Progress-LaCygne	(8,181,226)	(8,181,226)						(8,181,226)
34	(154576) M&S LaCygne-W/R	21,051,594	21,051,594						21,051,594
35	(154581) M&S Wolf Creek Station	45,105					45,105		45,105
36	(154620) M&S Vehicle Fuel - F&M	32,219					32,219		32,219
37	(154630) M&S Vehicle Fuel Northland	37,693					37,693		37,693
38	(154640) M&S Vehicle Fuel Dodson	29,927					29,927		29,927
39	(154670) M&S Vehicle Fuel Southland	37,213					37,213		37,213
40	(163100) Stores Expense Undisl-Wolf Creek	157,383		157,383					157,383
41	(163200) Stores Expense Undisl-Production	0							0
42	(163250) Stores Expense - Misc Voucher Items	0							0
	(163300) Stores Expense Undisl-T&D	0							0
	TOTAL Materials and Supplies (Total of Lines 2 thru 43)	64,011,252	30,637,134	21,208,977	732,841	727,860	10,704,440	-	64,011,252
	Less Fuel Additives Incl in Fuel Inventories Consistent with Staff								
5	(154200) Fuel Additive-Limestone	176,609.00	176,609.00	0.00	0.00	0.00	0.00	0.00	176,609
6	(154201) Fuel Additive-Limestone-KGE	(59,318.00)	(59,318.00)	0.00	0.00	0.00	0.00	0.00	(59,318)
7	(154210) Fuel Additive-Ammonia	123,133.00	123,133.00	0.00	0.00	0.00	0.00	0.00	123,133
8	(154211) Fuel Additive-Ammonia-KGE	(48,061.00)	(48,061.00)	0.00	0.00	0.00	0.00	0.00	(48,061.00)
	aterials & Supplies excl Fuel Additives	63,818,889	30,444,771	21,208,977	732,841	727,860	10,704,440	0	63,818,889

Kansas City Power & Light Co.

Prepayments

13 Month Average Period Ended December 31, 2007

Sec_6-Working Capital-P
601-15-Prepayments 13 Mo Avg

Section 6 (ii) 5

KCPL A/C No.	Description	13 Month Avg																		
		Dec-07 Balance	100% MO	Generation Demand	Energy	Plant W/O WC	WC Plant	Salaries & Wages	Customers	Allocate										
165001	General Insurance	3,489,172																		
165004	Postage	51,183																		
165005	Interest - Unsecured Note	128,212																		
165008	Other - Generation Related	1,197,631		1,197,631																
165008	Other - Rents, dues	902,921																		
165008	Other - Software Maintenance	987,554				987,554														
165011	WC General Ins. - Property Related	766,133									766,133									
165011	WC General Ins. - Non Property Related	2,021,792																		
165017	Rate Cap Agreements																			
165018	Rent - Operating Lease																			
165201	Gross Receipts and other Taxes KCMO Only	1,320,072		1,320,072																
165202	Gross Receipts and other Taxes	345,128		345,128																
Col 603	13 Month Avg Period Ended Dec 31, 2007	11,209,798	1,665,200	1,197,631	987,554	3,489,172	766,133	3,052,925	51,183											

Cost of Service Line Number 15-041 15-034 15-035 15-036 15-037 15-038 15-039 15-040

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

Kansas City Power & Light Co.
Prepayments

Sec 6-Working Capital-P
601-15-Prepmis December 2007

Section 6 (ii) 5

A/C No.	Description	13 Mo Avg Balance	Dec-07 Balance	Nov-07 Balance	Oct-07 Balance	Sep-07 Balance	Aug-07 Balance	Jul-07 Balance
165001	General Insurance	3,489,172	4,641,849	4,700,029	2,487,120	2,006,479	2,577,694	3,148,909
165004	Postage	51,183	26,766	41,975	53,253	50,638	63,355	59,826
165005	Interest - Unsecured Note	128,212	123,507	135,336	184,128	91,540	183,796	100,317
165008	Other	3,152,952	3,022,633	3,787,355	3,456,038	3,102,866	3,565,171	3,757,190
165011	WC General Ins.	2,787,925	2,102,983	2,168,247	2,736,287	2,811,976	2,935,162	3,652,895
165017	Rate Cap Agreements	-	-	-	-	-	-	-
165018	Rent - Operating Lease	-	-	1,738,742	3,477,484	-	-	2,218,570
165201	Gross Receipts and other Taxes KCMO Only	345,128	546,709	73,636	180,440	278,340	383,566	492,596
165202	Gross Receipts and other Taxes	-	-	-	-	-	-	-
	Total Prepayments	11,274,644	10,464,446	12,645,321	12,574,749	8,341,839	9,708,743	13,430,302
	Actual Dec 2007	10,464,446						
	Adj-50	810,198						
Ties To	OR Page 18 (or OR Page 19 or OR Page 20) Line 24 plus Line 25	1,665,200	546,709	1,812,379	3,657,924	278,340	383,566	2,711,166
	OR Page 18 Line 24 Prepayments-Taxes less account 174400	9,609,445	9,917,737	10,832,942	8,916,825	8,063,499	9,325,177	10,719,136
	OR Page 18 Line 25 Prepayments-Other	11,274,644	10,464,446	12,645,321	12,574,749	8,341,839	9,708,743	13,430,302
	Difference	-	-	-	-	-	-	-
	Account 174400	-	-	-	-	-	-	-

Kansas City Power & Light Co.
Prepayments

Sec 6-Working Capital-P
601-15-Prepmts December 2007

Section 6 (iii) 5

A/C No.	Description	Jun-07 Balance	May-07 Balance	Apr-07 Balance	Mar-07 Balance	Feb-07 Balance	Jan-07 Balance	Dec-06 Balance
165001	General Insurance	3,703,325	4,272,940	2,462,610	2,941,664	3,580,117	4,138,882	4,697,623
165004	Postage	76,217	57,749	33,188	41,108	64,358	48,215	48,729
165005	Interest - Unsecured Note	140,896	110,868	118,877	123,010	119,830	121,252	113,407
165008	Other	3,797,366	4,240,031	2,517,640	2,428,069	2,466,890	2,583,688	2,263,441
165011	WC General Ins.	4,191,139	2,371,665	3,001,060	3,095,410	2,432,814	2,680,563	2,062,828
165017	Rate Cap Agreements	-	-	-	-	-	-	-
165018	Rent - Operating Lease	-	1,574,379	3,460,779	-	1,338,553	3,352,427	-
165201	Gross Receipts and other Taxes KCMO Only	-	68,088	199,930	326,398	457,256	589,395	486,373
165202	Gross Receipts and other Taxes	403,931	-	-	-	-	-	-
	Total Prepayments	12,312,873	12,695,721	11,794,084	8,955,659	10,459,818	13,514,422	9,672,401
	Actual Dec 2007							
	Adj-50							
Ties To	OR Page 18 (or OR Page 19 or OR Page 20) Line 24 plus Line 25	403,931	1,642,467	3,660,709	326,398	1,795,809	3,941,823	486,374
	OR Page 18 Line 24 Prepayments-Taxes less account 174400	11,908,943	11,053,254	8,133,375	8,629,261	8,664,009	9,572,600	9,186,027
	OR Page 18 Line 25 Prepayments-Other	12,312,873	12,695,721	11,794,084	8,955,659	10,459,818	13,514,422	9,672,401
	Difference	-	-	-	-	-	-	-
	Account 174400							

Kansas City Power & Light Co.

Other Prepayments

13 Month Average Period Ended December 31, 2007

Line Assignments

Sec 6-Working Capital-P

Other 13 Mo Avg

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

Section 6 (ii) 5

Other Prepayments (165008)

Account	165008	Generation Demand	Energy	Salaries & Wages
Rent 1201 Walnut	378,701			378,701
Morgan Stanley	929,388	929,388		
Remarketing Fees				
Line of Credit	23,077			23,077
Canon Cochran Mgmt Svc	169,161			169,161
EEL Dues	90,383			90,383
EPRI Dues				
Global Partners	79,806			79,806
UARG Fees (Utility Air Regulatory Group)	131,497			131,497
KCC and MPSC	21,077			21,077
Global Energy Decisions	9,219			9,219
NERC	33,310	33,310		
Comnetech				
Software Maintenance Agreements:				
Oracle Software	357,983		357,983	
IPS Utility, IMGS and ZI Imaging	95,983		95,983	
Curator & EIMPAC	149,785		149,785	
WMS, STORMS and Scheduler				
MicroSoft, NETFYI, Symon, CISCO, PCI, Symantec, Alexander, Hewlett Packard,				
OMS Support	383,803		383,803	
Air Emissions Fee				
Natural Gas Park and Loan	769	769		
Short Term Unit Train Lease	234,163	234,163		
Montrose Freight on Coal In Transit				
Total	3,088,106	1,197,631	987,554	902,921
Cost of Service Line Number		15-035	15-036	15-039

Wolf Creek General Insurance (165011)

AMOUNT	165011	KCPL %	KCPL SHARE	Cost of Service Line Number
Neill I (Business Interruption)	225,032	47%	105,765	
Neill II (Excess Property)	683,568	47%	321,277	
Primary Property	389,315	47%	182,978	
Facility Form Liability	211,991	47%	99,636	
Marsh Brokerage Fees	12,694	47%	5,966	
AEGIS Excess General Policy	107,471	47%	50,511	
Total Property Related	1,630,071		766,133	15-038
Workers Compensation	228,744	47%	107,510	
Directors and Officers	89,767	47%	42,191	
Nuclear Regulatory Commission Fees	135,943	47%	63,893	
Institute of Nuclear Power Operations	373,154	47%	175,382	
Electric Power Research Institute	32,676	47%	15,358	
Utilities Service Alliance Dues	10,299	47%	4,841	
NEI annual fee	154,497	47%	72,613	
Water Purchased Contract	167,400	47%	78,678	
Federal Energy Management Agency Fee	354,723	47%	166,720	
Control Components Inc		47%		
Kansas Nuclear Emergency Program	355,969	47%	167,305	
TSW License Support	374,722	47%	176,119	
Prepaid Interest on Life Insurance	2,023,791	47%	951,182	
Other				
Subtotal Non-Property Related	4,301,684		2,021,792	
Wolf Creek General Insurance	5,931,755		2,787,925	
Steam Generation - (not on WCNOC's prepaid acct)				15-039
Total Non-Property Related			2,021,792	
Total KCPL Costs for Wolf Creek Prepayments			2,787,925	Cost of Service Line Number

Kansas City Power & Light Co.		Rate Case Schedule												
Miscellaneous Prepaid- 165008, 165011		Average												
		Balance at Dec-07	Balance at Nov-07	Balance at Oct-07	Balance at Sep-07	Balance at Aug-07	Balance at Jul-07	Balance at Jun-07	Balance at May-07					
Other Prepayments - 165008														
Rent 1201 Walnut	378,701	350,766	328,422	328,422	328,422	328,422	328,422	328,422	328,422	328,422	328,422	328,422	418,606	418,606
Cannon Cochran Mgmt Svc	23,077	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	1,746,801	1,746,801
Morgan Stanley	929,388	727,834	873,401	1,018,967	1,164,534	1,330,101	1,455,688	1,66,598	199,917	199,917	199,917	199,917	233,237	233,237
EEL Dues	169,161	-	33,320	66,639	99,959	133,278	166,598	199,917	199,917	199,917	199,917	199,917	199,917	199,917
EPRI Dues (now Prepaid)	90,383	-	195,831	391,661	-	-	-	-	-	-	-	-	-	195,831
Global Partners (now Prepaid)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Global Fees	79,806	142,043	11,480	22,960	34,440	45,920	57,400	68,880	80,360	91,860	103,340	114,820	126,300	137,780
KCC	43,916	-	49,577	99,154	-	47,682	95,364	(0)	46,338	-	-	-	-	46,338
MPPSC	87,580	-	81,201	162,402	-	81,201	162,402	243,604	67,956	-	-	-	-	67,956
Global Energy Decisions	21,077	169,500	104,500	-	-	-	-	-	-	-	-	-	-	-
NERC	9,219	119,849	-	-	-	-	-	-	-	-	-	-	-	-
Cometech	33,310	433,032	-	-	-	-	-	-	-	-	-	-	-	-
Software Maintenance Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Symon Software * Reclassed to Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PCI	56,606	-	15,331	30,662	45,993	61,323	76,654	91,985	107,316	122,647	137,978	153,309	168,640	183,971
Alexander	37,130	-	-	-	10,726	21,453	32,179	42,905	53,632	64,363	75,094	85,825	96,556	107,287
Symantec	43,064	-	8,482	16,965	25,447	33,929	42,411	50,894	59,376	67,858	76,340	84,822	93,304	101,786
Cisco	8,251	-	-	-	-	-	-	-	-	-	-	-	-	-
Hewlett Packard	17,417	41,168	51,460	61,752	72,045	82,337	92,630	102,922	113,214	123,506	133,798	144,090	154,382	164,674
MicroSoft	51,068	65,301	76,184	87,067	97,951	108,834	119,717	130,600	141,483	152,366	163,249	174,132	185,015	195,898
NETFYI	93,897	46,392	61,855	77,319	92,783	108,247	123,711	139,175	154,639	170,103	185,567	201,031	216,495	231,959
Oracle Software (**)	357,983	246,619	308,140	368,995	430,183	491,371	552,559	613,747	674,935	736,123	797,311	858,499	919,687	980,875
OMS Support	76,370	110,312	114,251	118,191	122,131	126,071	130,010	133,950	137,890	141,830	145,770	149,710	153,650	157,590
IPS Utility, IMGSS and Z/I Imaging (Intergrap)	95,983	102,360	136,480	83,460	100,152	116,844	133,536	150,228	166,920	183,612	200,304	216,996	233,688	250,380
Curator & EMPAC (Indus. Ventix)	149,785	161,884	188,864	215,845	242,826	269,806	314,774	-	-	-	-	-	-	-
WMS, STORMS and Scheduler (Worksuite)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Air Emissions Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas Park and Loan	769	-	-	-	-	-	-	-	-	-	-	-	-	-
Short Term Unit Train Lease	234,163	255,575	255,575	255,575	0	255,575	255,575	255,575	255,575	255,575	255,575	255,575	255,575	255,575
Total	3,088,106	3,022,633.07	2,944,355.05	3,456,037.53	3,102,865.63	3,565,170.56	3,757,189.83	3,797,365.76	4,240,031.45	4,240,031.45	4,240,031.45	4,240,031.45	4,240,031.45	4,240,031.45
Trial Balance		\$ 3,022,633.06	\$ 3,787,365.04	\$ 3,456,037.52	\$ 3,102,865.63	\$ 3,565,170.56	\$ 3,757,189.83	\$ 3,797,365.76	\$ 4,240,031.45	\$ 4,240,031.45	\$ 4,240,031.45	\$ 4,240,031.45	\$ 4,240,031.45	\$ 4,240,031.45
Difference		0.01	(\$42,999.99)	0.01	-	-	-	-	-	-	-	-	-	-

** Oracle Maint transferred to prepayments in Nov-07 for \$440k and entry of 1.1 mths of amortization in Nov-07 for \$403k (amortization e

Sec 6-Working Capital-P
Detail of 165008 and 165011

Section 6 (ii) 5

Kansas City Power & Light Co.						
Rate Case Schedule						
Miscellaneous Prepaid- 165008, 165011						
	Balance at Apr-07	Balance at Mar-07	Balance at Feb-07	Balance at Jan-07	Balance at Dec-06	
Other Prepayments - 165008						
Rent 1201 Walnut	418,606	418,606	418,606	418,606	418,606	418,606
Canon Cochran Mgmt Svc	-	-	-	-	-	-
Morgan Stanley	145,567	291,134	436,700	582,267	727,834	
EEL Dues	266,556	299,876	333,195	366,515	-	
EPR1 Dues (now Prepaid)	-	-	195,831	-	-	
Global Partners (now Prepaid)	-	-	-	-	-	
UARG Fees	91,840	103,320	114,800	126,280	137,760	
KCC	93,076	-	46,506	93,011	-	
MPPSC	135,912	-	67,956	135,912	-	
Global Energy Decisions	-	-	-	-	-	
NERC	-	-	-	-	-	
Comnetech	-	-	-	-	-	
Software Maintenance Agreements	-	-	-	-	-	
Symon Software * Reclassed to Capital	-	-	-	-	-	
PCI	153,308	137,978	-	-	-	
Alexander	64,358	75,084	85,811	96,537	-	
Synantec	67,858	76,341	84,823	93,305	-	
Cisco	-	-	-	-	107,264	
Hewlett Packard	-	-	-	-	-	
Microsoft	21,767	32,650	43,534	54,417	65,301	
NETFYI	159,571	174,077	13,816	27,631	41,447	
Oracle Software (**)	421,711	484,399	249,608	311,574	366,197	
OMS Support	-	-	-	-	-	
IPS Utility, IMGs and ZI Imaging (Intergrap	169,248	-	14,758	29,516	44,274	
Curator & EMPAC (Indus. Ventyl)	52,686	79,030	105,373	131,716	158,059	
WMS, STORMS and Scheduler (Worksuite	-	-	-	-	-	
Air Emissions Fee	-	-	-	-	-	
Natural Gas Park and Loan	0	0	0	0	10,000	
Short Term Unit Train Lease	255,575	255,575	255,575	116,400	186,700	
Total	2,517,639.91	2,428,069.10	2,466,890.46	2,583,687.97	2,263,441.00	
Trial Balance	\$ 2,517,639.91	\$ 2,428,069.10	\$ 2,466,890.46	\$ 2,583,687.97	\$ 2,263,441.00	
Difference	-	-	-	-	-	

City made backwards) were both reversed in Dec07.

Kansas City Power & Light Co.											
Rate Case Schedule											
Miscellaneous Prepaid- 165008, 165011											
Average		Balance at Dec-07	Balance at Nov-07	Balance at Oct-07	Balance at Sep-07	Balance at Aug-07	Balance at Jul-07	Balance at Jun-07	Balance at May-07		
Wolf Creek General Insurance - 165011											
Neil I (Business Interruption)	225,032	108,285	144,380	180,475	216,570	252,665	288,760	324,865	360,950		
Neil II (Excess Property)	683,568	328,606	438,142	547,678	657,214	766,750	876,286	985,822	1,095,358		
Primary Property	389,315	187,329	249,773	312,217	374,661	437,105	499,549	561,993	624,437		
Facility Form Liability	211,991	-	41,755	83,511	125,267	167,023	208,779	250,535	292,291		
Marsh Brokerage Fees	12,694	-	9,449	18,894	28,337	37,781	47,225	56,669	(8,887)		
AEGIS Excess General Policy	107,471	191,848	0	18,260	36,522	54,784	73,046	91,308	109,570		
Total Property Related	1,630,071	816,068,28	883,499,28	1,161,035,28	1,438,571	1,716,108	1,993,645	2,271,182	2,473,719		
7 Worker's Compensation	228,744	407,458	912	39,639	78,353	117,067	155,781	194,485	233,209		
8 Directors and Officers	89,767	145,394	159,934	(1)	15,667	31,333	46,999	62,665	78,331		
9 Nuclear Regulatory Commission Fees	135,943	-	336,916	673,833	1,220,500	(786,833)	(308,667)	441,000	308,668		
10 Institute of Nuclear Power Operations	373,154	373,154	73,500	147,000	220,500	294,000	367,500	451,500	514,500		
11 Electric Power Research Institute	32,676	-	70,798	141,595	220,500	294,000	367,500	451,500	514,500		
12 NEI annual fee	10,299	133,893	30,427	60,859	91,291	121,723	152,155	182,587	213,019		
13 Water Purchase Contract	167,400	-	40,300	80,600	120,900	161,200	201,500	241,800	282,100		
14 Federal Emergency Management Agency Fee	354,723	238,773	265,303	291,833	318,364	346,558	374,748	402,938	431,128		
15 Control Components Inc.	-	-	384,806	439,779	494,752	549,725	604,698	659,671	714,644		
16 Kansas Nuclear Emergency Program	355,969	329,836	384,806	439,779	494,752	549,725	604,698	659,671	714,644		
17 TSW License Support	374,722	530,252	119,588	163,853	208,118	252,383	296,648	340,913	385,178		
Prepaid Interest on Life Insurance	2,023,791	1,872,757	2,247,308	2,621,960	2,996,411	3,370,962	3,745,514	4,120,065	4,494,616		
Total Non-Property Related	4,301,684	3,658,362,88	3,729,792,26	4,660,850,40	4,544,356,50	4,528,916,88	5,778,471,26	6,646,134,64	7,572,375,56		
Total KCPL Costs for W C Prepayments	5,931,755.46	4,474,431.16	4,613,291.54	5,821,885.68	5,982,927.78	6,245,025.16	7,772,116.54	8,917,316.92	5,046,094.84		
	KCPL SHARE	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%		
Wolf Creek General Insurance (165011)		Average									
Neil I (Business Interruption)	105,764.97	50,893.95	67,858.60	84,823.25	101,787.90	118,752.55	135,717.20	152,681.85	169,646.50		
Neil II (Excess Property)	321,277.10	154,444.82	205,926.74	257,408.66	308,890.58	360,372.50	411,854.42	463,336.34	514,818.26		
Primary Property	182,977.87	88,044.63	117,393.31	146,741.99	176,090.67	205,439.35	234,788.03	264,136.71	293,485.39		
Facility Form Liability	99,635.84	-	19,624.85	39,250.17	58,875.49	78,500.81	98,126.13	117,751.45	137,376.77		
Marsh Brokerage Fees	5,666.32	-	4,441.03	8,880.18	13,318.39	17,757.07	22,195.75	26,634.43	(4,176.89)		
AEGIS Excess General Policy	50,511.32	90,168.69	0.13	8,582.33	17,165.47	25,748.61	34,331.75	42,914.89	51,498.03		
Total Property Related	766,133.43	383,552.09	415,244.66	545,686.58	676,128.50	806,570.89	937,013.28	1,067,455.67	1,162,648.06		
Worker's Compensation	107,509.76	191,505.45	428.83	18,630.52	36,826.10	55,021.68	73,217.26	91,412.84	109,608.42		
Directors and Officers	42,190.50	68,335.03	75,168.83	(0.26)	7,363.70	14,726.72	22,089.74	29,452.76	36,815.78		
Nuclear Regulatory Commission Fees	63,892.99	-	156,330.52	316,701.51	469,090.00	(369,811.51)	(145,073.49)	207,270.00	145,073.96		
Institute of Nuclear Power Operations	175,382.31	-	34,545.00	69,090.00	103,635.00	138,180.00	172,725.00	207,270.00	241,815.00		
Electric Power Research Institute	15,357.72	-	33,275.06	66,549.65	99,824.58	133,109.47	166,384.36	199,659.25	232,934.14		
Utilities Service Alliance Dues	4,840.75	62,929.71	14,300.69	28,603.73	42,906.77	57,209.81	71,512.85	85,815.89	100,118.93		
NEI annual fee	72,613.45	-	18,941.00	37,882.00	56,823.00	75,764.00	94,705.00	113,646.00	132,587.00		
Water Purchased Contract	78,678.00	-	124,692.41	137,161.51	149,630.95	162,882.13	176,131.43	189,380.73	202,630.03		
Federal Energy Management Agency Fee	166,720.02	112,223.31	-	-	-	-	-	-	-		
Control Components Inc.	-	-	-	-	-	-	-	-	-		
Kansas Nuclear Emergency Program	167,305.21	155,022.92	180,858.82	206,696.13	232,533.44	258,370.75	284,208.06	310,045.37	335,882.68		
TSW License Support	176,119.20	249,218.44	56,206.36	77,010.91	97,815.46	118,620.01	139,424.56	160,229.11	181,033.66		
Prepaid Interest on Life Insurance	951,181.74	880,195.70	1,056,234.84	1,232,273.99	1,408,313.14	1,584,352.29	1,760,391.44	1,936,430.59	2,112,469.74		
Other	0.11	-	-	-	-	-	-	-	-		
Total Non-Property Related	2,021,791.76	1,719,430.56	1,753,002.36	2,100,599.69	2,135,847.56	2,128,590.94	2,715,881.50	3,123,683.29	3,531,149.92		
Total K	2,787,925.19	2,102,982.65	2,168,247.02	36.27	2,811,976.06	2,935,161.83	3,652,894.78	4,191,138.96	4,567,242.76		

Kansas City Power & Light Co.							
Rate Case Schedule							
Miscellaneous Prepaid- 165008, 165011							
	Balance at	Balance at	Balance at	Balance at	Balance at	Balance at	
	Apr-07	Mar-07	Feb-07	Jan-07	Dec-06		
Wolf Creek General Insurance - 165011							
Neil I (Business Interruption)	397,045	433,140	36,379	72,763	109,147		
Neil II (Excess Property)	1,204,894	1,314,430	111,870	223,736	335,602		
Primary Property	686,881	749,325	62,971	125,940	188,909		
Facility Form Liability	334,047	375,803	417,559	459,315	-		
Marsh Brokerage Fees	557	10,000	(23,333)	(11,666)	-		
AEIGS Excess General Policy	127,832	146,094	164,356	182,618	200,880		
Total Property Related	2,751,256	3,028,792	769,802	1,052,706	834,538		
7 Workers Compensation	271,923	310,637	349,351	388,065	426,779		
8 Directors and Officers	93,997	109,663	125,329	140,995	156,661		
9 Nuclear Regulatory Commission Fees	617,334	-	308,668	617,334	-		
10 Institute of Nuclear Power Operations	588,000	661,500	735,000	808,500	-		
Electric Power Research Institute	141,595	-	(141,594)	(70,797)	-		
11 Utilities Service Alliance Dues	243,451	273,883	304,315	334,747	-		
12 NEI annual fee	322,400	362,700	403,000	(40,300)	-		
13 Water Purchase Contract	459,318	487,508	515,698	225,524	253,714		
14 Federal Emergency Management Agency Fee	-	-	-	-	-		
15 Control Components Inc.	110,888	166,332	221,776	277,220	332,664		
16 Kansas Nuclear Emergency Program	429,443	473,708	517,973	546,822	606,503		
17 TSW License Support	355,627	711,254	1,066,881	1,422,508	1,778,135		
Prepaid Interest on Life Insurance	3,633,976.64	3,557,185.66	4,406,397.68	4,650,618.98	3,554,457.00		
Total Non-Property Related	6,385,232.92	6,585,977.94	5,176,199.96	5,703,325.26	4,388,995.28		
Total KCPL Costs for W C Prepayments							
KCPL %	47.00%	47.00%	47.00%	47.00%	47.00%	47.00%	
Wolf Creek General Insurance (165011)							
Neil I (Business Interruption)	186,611.15	203,575.80	17,098.13	34,198.61	51,299.09		
Neil II (Excess Property)	566,300.18	617,782.10	52,578.90	105,155.92	157,732.94		
Primary Property	322,834.07	352,182.75	29,696.37	59,191.80	88,787.23		
Facility Form Liability	157,002.09	176,627.41	196,252.73	215,878.05	-		
Marsh Brokerage Fees	281.79	4,700.00	(10,966.51)	(5,483.02)	-		
AEIGS Excess General Policy	60,081.17	68,664.31	77,247.45	85,830.59	94,413.73		
Total Property Related	1,293,090.45	1,423,532.37	361,807.07	494,771.95	392,232.99		
Workers Compensation	127,804.00	145,999.58	164,195.16	182,390.74	200,586.32		
Directors and Officers	44,178.80	51,541.82	58,904.84	66,267.86	73,630.88		
Nuclear Regulatory Commission Fees	290,146.98	-	145,073.96	290,146.98	-		
Institute of Nuclear Power Operations	276,360.00	310,905.00	345,450.00	379,995.00	-		
Electric Power Research Institute	66,549.65	-	(66,549.18)	(33,274.59)	-		
Utilities Service Alliance Dues	-	-	-	-	-		
NEI annual fee	114,421.97	128,725.01	143,028.05	157,331.09	-		
Water Purchased Contract	151,528.00	170,469.00	189,410.00	(18,941.00)	-		
Federal Emergency Management Agency Fee	215,879.33	229,128.63	242,377.93	105,966.28	119,245.58		
Control Components Inc.	-	-	-	-	-		
Kansas Nuclear Emergency Program	52,117.36	78,176.04	104,234.72	130,293.40	156,352.08		
TSW License Support	201,838.21	222,642.76	243,447.31	257,006.34	285,056.41		
Prepaid Interest on Life Insurance	167,144.73	334,289.43	501,434.13	668,578.83	835,723.53		
Other	-	0.37	0.37	0.37	0.37		
Total Non-Property Related	1,707,969.03	1,671,877.64	2,071,007.29	2,177,791.30	1,670,595.17		
Total K	3,001,059.48	3,095,410.01	2,432,814.36	3,25	2,062,828.16		

**KANSAS CITY POWER & LIGHT COMPANY
 KANSAS REVENUE REQUIREMENT
 2007 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 3-31-09
 SUMMARY OF ADJUSTMENTS (1)**

Schedule 6 (ii) 6

		Total Company Adjustments Incr (Decr)
Working Capital - Schedule 1, line 1-036		
Adj-50	Adjust Prepayments to 13-Month average	745,352
Adj-51a	Adjust Nuclear inventory to 18-month average	(7,416,602)
Adj-51b	Adjust Fossil inventories to required levels	19,618,469
-	Impact of other adjustments on Cash Working Capital	(6,896,134)
	Working Capital - Schedule 1, line 1-036	<u>6,051,085</u>
PRO FORMA ADJUSTMENTS		
RATE BASE		
Working Capital - Schedule 1, line 1-036		
	Adjust cash working capital for impact of proposed rate increase	<u>(1,270,783)</u>
	RATE BASE - Schedule 1, line 1-057	<u>(1,270,783)</u>

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

GREAT PLAINS ENERGY INCORPORATED
Capitalization
March 31, 2009 (Est.)

PUBLIC

(\$ in 000's)

CAPITAL COMPONENT	AMOUNT	PERCENT	REQUIRED RETURN	WEIGHTED RETURN	
Long-Term Debt (Note 1)	**	**	43.47%	6.32%	2.75%
Preferred Stock	**	**	1.15%	4.29%	0.05%
Common Equity	**	**			
Equity Adj. For All OCI	**	**			
Adj. Common Equity	**	**	55.39%	10.75%	5.95%
	**	**	100.00%		8.75%

Note 1: Includes amounts classified as current liabilities.

Note 2: Common equity includes an increase above balances at December 31, 2007 reflecting **_____** in equity issuances, **_____** in Sale Agency Financing for Equity (SAFE), a small amount from Dividend Re-Investment Plan (DRIP) shares, and projected earnings net of projected dividends paid.

KANSAS CITY POWER & LIGHT COMPANY
 Capitalization
 At December 31, 2006

(\$ in 000's)

CAPITAL COMPONENT	12/31/2006	
	AMOUNT	PERCENT
Long-Term Debt (Note 1)	977,429	41.29%
Preferred Stock	0	0.00%
Common Equity	1,383,143	
Equity Adj. For OCI related to Pen	(6,685)	
Adj. Common Equity	1,389,828	58.71%
	<u>\$2,367,257</u>	<u>100.00%</u>

Note 1: Includes amounts classified as current liabilities.

GREAT PLAINS ENERGY INCORPORATED

Weighted Cost of Preferred Stock Capital Outstanding at
March 31, 2009 (Est.)

Line	(a) Description of Issue	(b) Date of Issuance	(c) No. of Shares Initial Offering	(d) Price to Public	(e) Underwriters Discounts & Commissions	(f) Issuance Expense	(g) Net Proceeds to Company	(h) Cost to Company	(i) Preferred Stock Capital Outstanding	(j) Annual Cost of Preferred Stock Capital	
1	3.80% cum \$100 par	12-01-46	100,000	\$10,270,000	\$179,000	\$58,391	\$10,032,609	3.788%	\$10,000,000	\$378,800	
2	4.50% cum \$100 par	1-20-52	100,000	10,000,000	195,000	79,241	9,725,759	4.627%	10,000,000	462,700	
3	4.20% cum \$100 par	1-21-54	70,000	7,070,000	122,500	41,270	6,906,230	4.257%	7,000,000	297,990	
4	4.35% cum \$100 par	4-17-56	120,000	12,000,000	201,600	71,304	11,727,096	4.451%	12,000,000	534,120	
5	Total Preferred Stock Capital March 31, 2009 (Est.)									<u>\$39,000,000</u>	<u>\$1,673,610</u>
6	Weighted Average Cost at March 31, 2009 (Est.)									<u>4.291%</u>	

KANSAS CITY POWER & LIGHT COMPANY AND GREAT PLAINS ENERGY
Weighted Average Cost of Long-Term Debt Capital

March 31, 2009 (Est.)

Line	Issue	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Initial Offering	Date of Offering	Date of Maturity	Price to Public	Underwriters Discounts & Commissions	Issuance Expense	Net Proceeds to Company	Cost to Company	Long-term Debt Capital Outstanding	Annual Cost of Long-term Debt Capital

Pledged General Mortgage Bonds

1	EIRR 1992 Series	\$31,000,000	9/15/1992	7/1/2017					5.603%	\$31,000,000	\$1,736,930
2	EIRR Hawthorn 1993 Series - 4.0% Coupon	\$12,366,000	10/14/1993	1/2/2012					4.202%	\$12,366,000	\$519,619
3	MATES Series 1993-A	\$40,000,000	12/7/1993	12/1/2023					5.385%	\$40,000,000	\$2,154,000
4	MATES Series 1993-B	\$39,480,000	12/7/1993	12/1/2023					5.136%	\$39,480,000	\$2,027,693
5	EIRR La Cynne 2005 Series - 4.05% Coupon	\$13,982,500	2/23/1994	3/1/2015					4.254%	\$13,982,000	\$594,794
6	EIRR La Cynne 2005 Series - 4.65% Coupon	\$21,940,000	2/23/1994	9/1/2035					4.731%	\$21,940,000	\$1,037,981

Unsecured Notes

7	Senior Notes Due 2017 - 5.85% Coupon (1)	\$250,000,000	5/30/2007	6/15/2017	\$250,000,000	\$1,625,000	\$250,000	\$248,125,000	5.951%	\$250,000,000	\$14,876,484
8	Senior Notes Due 2011 - 6.5% Coupon (2)	\$150,000,000	3/20/2001	11/15/2011	\$150,000,000	\$1,198,500	\$50,000	\$148,751,500	6.615%	\$150,000,000	\$9,922,646
9	Senior Notes Due 2035 - 6.05% Coupon (3)	\$250,000,000	11/17/2005	11/15/2035	\$250,000,000	\$2,187,500	\$150,000	\$247,662,500	6.118%	\$250,000,000	\$15,296,070
10	Senior Notes Due 2018 - 6.375% Coupon (4)	\$350,000,000	3/6/2008	3/1/2018	\$350,000,000	\$2,275,000	\$250,000	\$347,475,000	6.474%	\$350,000,000	\$22,659,422

Environmental Improvement Revenue Refunding Bonds

11	2005 Series Due 2035 - 4.65% Coupon	\$50,000,000	9/1/05	9/1/2035					4.747%	\$50,000,000	\$2,373,500
12	2007 Series A-1 Due 2035	\$63,250,000	9/19/07	9/1/2035					5.229%	\$63,250,000	\$3,307,525
13	2007 Series A-2 Due 2035	\$10,000,000	9/19/07	9/1/2035					5.049%	\$10,000,000	\$504,914
14	2007 Series B Due 2035	\$73,250,000	9/19/07	9/1/2035					5.489%	\$73,250,000	\$4,020,631
15	2008 Series Due 2038	\$23,400,000	5/28/08	5/1/2038					4.930%	\$23,400,000	\$1,153,586

Other Long-Term Debt

16	Unamortized Discount on Senior Notes									(1,737,784)	\$0
17	Loss/(Gain) on Reacquired Debt									\$0	\$ 388,142
18	Weighted Cost of Interest Rate Management Products									\$0	\$3,188,878

19	Total KCP&L Long-Term Debt Capital									<u>\$1,376,930,216</u>	<u>\$85,762,816</u>
20	KCP&L Weighted Avg. Cost of Long-Term Debt Capital										<u>6.229%</u>

GREAT PLAINS ENERGY ONLY

1	Senior Notes Due 2017 - 6.875% Coupon (5)	\$100,000,000	9/20/2007	9/15/2017	\$100,000,000	\$650,000	\$500,000	\$98,850,000	7.037%	\$100,000,000	\$7,037,102
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Other Long-Term Debt

2	Unamortized Discount on Senior Notes									(\$436,450)	
3	Weighted Cost of Interest Rate Management Products										\$453,103

KANSAS CITY POWER & LIGHT COMPANY AND GREAT PLAINS ENERGY
Weighted Average Cost of Long-Term Debt Capital
 March 31, 2009 (Est.)

Line	Issue	(a) Initial Offering	(b) Date of Offering	(c) Date of Maturity	(d) Price to Public	(e) Underwriters Discounts & Commissions	(f) Issuance Expense	(g) Net Proceeds to Company	(h) Cost to Company	(i) Long-term Debt Capital Outstanding	(j) Annual Cost of Long-term Debt Capital
4	Total GPE Only Long-Term Debt Capital				March 31, 2009 (Est.)					<u>\$99,563,550</u>	<u>\$7,490,206</u>
5	GPE Only Weighted Avg. Cost of Long-Term Debt Capital				March 31, 2009 (Est.)			<u>7.523%</u>			
GREAT PLAINS ENERGY and KANSAS CITY POWER & LIGHT											
6	Total GPE and KCP&L Long-Term Debt Capital				March 31, 2009 (Est.)					<u>\$1,476,493,766</u>	<u>\$93,253,022</u>
7	GPE and KCP&L Weighted Avg. Cost of Long-Term Debt Capital				March 31, 2009 (Est.)			<u>6.316%</u>			

- (1) Expenses associated with the Senior Notes are being amortized over a 10 year period.
- (2) Expenses associated with the Senior Notes are being amortized over a 10 year period.
- (3) Expenses associated with the Senior Notes are being amortized over a 30 year period.
- (4) Expenses associated with the Senior Notes are being amortized over a 10 year period.
- (5) Expenses associated with the Senior Notes are being amortized over a 10 year period.

KANSAS CITY POWER & LIGHT COMPANY
Weighted Average Cost of Long-Term Debt Capital
At December 31, 2006

Line	Issue	Initial Offering	Date of Offering	Date of Maturity	Price to Public	Underwriters Discounts & Commissions	Issuance Expense	Net Proceeds to Company	Cost to Company	Long-term Debt Capital Outstanding	Annual Cost of Long-term Debt Capital
1	General Mortgage Bonds Medium Term Notes - Series C (1)		Various	Various	\$150,000,000	\$968,050	\$572,926 (2)	\$148,459,024	8.085%	\$500,000	\$40,427
2	Pledged General Mortgage Bonds EIRR 1992 Series	\$31,000,000	9/15/1992	7/1/2017					3.684%	\$31,000,000	\$1,142,040
3	EIRR Hawthorn 1993 Series - 4.0% Coupon	\$12,366,000	10/14/1993	1/2/2012					4.202%	\$12,366,000	\$519,619
4	MATES Series 1993-A	\$40,000,000	12/7/1993	12/1/2023					3.616%	\$40,000,000	\$1,446,400
5	MATES Series 1993-B	\$39,480,000	12/7/1993	12/1/2023					3.585%	\$39,480,000	\$1,415,356
6	EIRR La Cygne 1994 Series - 4.05% Coupon	\$13,982,500	2/23/1994	3/1/2015					4.245%	\$13,982,000	\$593,536
	EIRR La Cygne 1994 Series - 4.65% Coupon	\$21,940,000	2/23/1994	9/1/2035					4.813%	\$21,940,000	\$1,055,972
7	Unsecured Notes Senior Notes Due 2007 - 6% (3)	\$225,000,000	3/13/2002	3/15/2007	\$224,538,750	\$1,350,000	\$327,659	\$222,861,091	6.325%	\$225,000,000	\$14,232,304
8	Senior Notes Due 2011 - 6.5% Coupon (4)	\$150,000,000	3/20/2001	11/15/2011	\$150,000,000	\$1,198,500	\$50,000	\$148,751,500	6.697%	\$150,000,000	\$10,045,902
9	Senior Notes Due 2035 -6.05% Coupon (5)	\$250,000,000	11/17/2005	11/15/2035	\$250,000,000	\$2,187,500	\$150,000	\$247,662,500	6.146%	\$250,000,000	\$15,365,776
10	Environmental Improvement Revenue Refunding Bonds										
11	Series 1998-A Due 2015-4.75% Coupon	\$56,500,000	8/11/1998	9/1/2015					4.776%	\$55,821,726	\$2,666,046
12	Series 1998-B Due 2015-4.75% Coupon	\$50,000,000	8/11/1998	9/1/2015					4.774%	\$49,401,109	\$2,358,409
13	Series 1998-C Due 2035-4.65% Coupon	\$50,000,000	8/11/1998	9/1/2035					4.837%	\$50,000,000	\$2,418,500
14	Series 1998-D Due 2017-4.75% Coupon	\$40,000,000	8/11/1998	10/1/2017					4.774%	\$39,519,078	\$1,886,784
15	Other Long-Term Debt										
16	Unamortized Discount on Senior Notes									(\$1,580,509)	\$0
17	Loss/(Gain) on Reacquired Debt									\$0	\$ 815,805
18	Weighted Cost of Interest Rate Management Products									\$0	\$991,236
19											
20											
21											
22	Total KCP&L Long-Term Debt Capital									\$977,429,404	\$56,994,113
23											
24	KCP&L Weighted Avg. Cost of Long-Term Debt Capital									5.831%	

(1) Expenses associated with the Series C Medium Term Note issue are being amortized monthly over a 12 year period.
(2) Costs associated with the early issuance of Series C and Series D Medium Term Notes for refunding Series B Medium Term Notes and First Mortgage Bonds in April and May 1993 have been added to issuance Expenses.
(3) Expenses associated with the Senior Notes, Series A issue are being amortized monthly over a 5 year period.
(4) Expenses associated with the Senior Notes issue are being amortized quarterly over a 10 year period.
(5) Projected - Expenses associated with the Senior Notes issue are being amortized quarterly over a 30 year period.

Kansas City Power & Light Company
Historical Interest Coverage ⁽¹⁾

Sec_7-Capital and Cost of Money-P

Section 7 (iii)

Funds from Operations Interest Coverage	A	B	C	D		E
				12-MOS ENDED		
				PRIOR TO TEST YR		
CALENDAR YEARS ENDED	12/31/2004	12/31/2005	12/31/2006	12/31/2006	12/31/2007	
	\$000	\$000	\$000	\$000	\$000	\$000
Numerator						
1	Net income from continuing operations	143,292	143,657	149,617	149,617	156,700
2	Depreciation, depletion & amort	167,124	167,665	173,723	173,723	197,000
3	Deferred income taxes (net)	10,861	(33,408)	17,409	17,409	19,700
4	Investment tax credit amortization	(3,984)	(3,889)	(1,240)	(1,240)	(1,500)
5	Less AFDC - debt	1,498	1,598	5,686	5,686	14,400
6	Less AFDC - equity	2,087	1,760	5,019	5,019	0
7	(Income) Loss from equity investments	0	0	0	0	0
8	(Gain) loss on property	5,133	4,613	(572)	(572)	0
9	Deferred income taxes adjustment	1,200	23,838	(22,007)	(22,007)	22,847
10	Total Funds from operations (FFO)	320,041	299,119	306,225	306,225	380,347
11	Cash interest paid	73,840	57,596	66,536	66,536	68,300
12	Less interest expense adjustment	10,100	0	0	0	0
13	Interest on OBS debt	13,500	13,700	11,645	11,645	11,000
13a	Depreciation Imputed on OBS debt					11,629
	Total Numerator	397,281	370,414	384,406	384,406	471,276
Denominator						
14	Interest expense (net)	74,170	61,841	60,850	60,850	67,200
15	Less interest expense adjustment	10,100	0	0	0	0
16	AFDC - debt	1,498	1,598	5,686	5,686	14,400
17	Interest on OBS debt	13,500	13,700	11,645	11,645	11,000
	Total Denominator	79,068	77,139	78,181	78,181	92,600
	FFO Interest Coverage Ratio	5.02	4.80	4.92	4.92	5.09

Note:

⁽¹⁾ As KCP&L is not required to calculate interest coverage ratios with respect to its bond and indenture requirements, the ratios above have been formatted using Standard & Poor's "Funds From Operations (FFO) Interest Coverage" ratio methodology. FFO Interest Coverage is the key interest coverage ratio identified by both the Kansas Corporation Commission and KCP&L in the Stipulation and Agreement agreed to under Docket No. 04-KCPE-1025-GIE. The calculation was modified in 2007 to impute depreciation on Off-Balance Sheet Obligations (OBS), consistent with discussions with the KCC Staff during settlement of Docket No. 07-KCPE-905-RTS. Prior periods were not restated.