

Primary Account	Description	Calendar Year Ending			
		2004	2005	12 MO Prior to the Test Yr and 2006	2007
<b>COMPARATIVE BALANCE SHEET - ASSETS &amp; OTHER DEBITS</b>					
debit (credit)					
UTILITY PLANT					
101	Utility Plant in Service	4,679,601,711	4,952,210,747	5,261,195,421	5,443,358,975
101.1	Property Under Capital Leases	2,368,847	2,333,316	2,294,875	2,253,284
105	Held for future Use	5,416,906	4,994,496	4,994,496	4,994,496
107	Construction Work in Progress	53,821,023	100,952,799	214,492,838	530,191,882
108	Accumulated Prov for Depreciation	(2,104,486,383)	(2,234,735,865)	(2,361,113,327)	(2,501,313,274)
111	Accumulated Prov for Amortization	(70,644,667)	(78,791,811)	(86,864,288)	(95,919,328)
120.1	Nuclear Fuel in Process	21,228,811	4,437,458	6,554,235	18,627,768
120.2	Nuclear Fuel in Stock	490,803	0	-	25,973,905
120.3	Nuclear Fuel in Reactor	45,044,419	47,754,378	52,712,967	52,712,967
120.4	Spent Nuclear Fuel	96,976,052	91,014,153	83,536,244	83,536,244
120.5	Acum Prov for Amort of Nuclear Fuel	(127,631,112)	(115,240,272)	(103,381,275)	(120,243,671)
	Net Utility Plant	2,602,186,410	2,774,929,399	3,074,422,186	3,444,173,248
OTHER PROPERTY AND INVESTMENTS					
121	Nonutility Property	5,067,517	5,183,086	4,792,242	4,833,167
122	Accumulated Prov for Depr/Amort-Nonutility Prop	(1,387,062)	(1,785,687)	(2,085,991)	(2,439,836)
123.1	Investmetn in Subsidiary Companies	2,797,952	2,834,893	200,816	(1,555,394)
124	Other Investments	1,831,681	1,553,290	2,335,418	2,529,014
129	Decommissioning Trust Funds	96,041,169	91,802,298	104,066,086	110,476,059
176	Long-term Portion of Derivative Assets - Hedges	0	0	-	25,708
	Total Other Property and Investments	104,351,257	99,587,880	109,308,571	113,868,718
CURRENT AND ACCRUED ASSETS					
131	Cash	(31,160,069)	(54,898)	(57,450)	(802,315)
132-134	Special Deposits	0	0	-	443,811
135	Working Funds	54,587	54,898	44,898	44,598
136	Temporary Cash Investments	82,512,373	0	12,552	313,906
141	Notes Receivable	67,196	67,196	81,685	67,196
142	Customer Accounts Receivable	0	0	-	-
143	Other Accounts Receivable	37,489,997	36,313,663	80,141,963	121,708,141
144	Accum Prov for Uncollectible Accounts Rec	0	0	-	-
145	Notes Receivable from Associated Companies	22,503,549	32,450,927	35,715,420	48,236,941
146	Accounts Receivable from Associated Co	9,905,129	664,023	320,267	10,688,564
151	Fuel Stock	21,120,798	17,073,259	27,810,931	35,898,335
154	Plant Materials and Operating Supplies	54,320,082	56,751,245	59,515,421	63,853,868
163	Undistributed Stores Expense	112,265	265,493	313,251	157,383
165	Prepayments	12,510,237	11,292,628	9,672,401	10,464,446
171	Interest and Dividends Receivable	877,874	0	-	-
172	Rents Receivable	23,053	2,847	19,805	10,735
174	Misc Current and Accrued Assets	0	8,295,697	21,680,696	24,598,032
176	Derivative Instrument Assets - Hedges	1,037,323	0	179,492	751,455
176	Less Long-Term Portion of Derivative Instrument Assets - Hed	0	0	-	(25,708)
	Total Current and Accrued Assets	211,374,394	163,176,978	235,451,332	316,409,388
DEFERRED DEBITS					
181	Unamortized Debt Expense	7,087,236	9,927,416	9,181,320	11,872,720
182.3	Other Regulatory Assets	166,759,739	214,761,865	467,715,999	439,062,206
183	Preliminary Survey and Investigation	344,934	0	-	-
184	Clearing Accounts	57,718	48,207	106,567	103,712
185	Temporary Facilities	40,060	26,341	8,474	30,856
186	Miscellaneous Deferred Debits	129,405,861	115,904,605	4,286,121	1,723,371
189	Unamortized Loss on Reacquired Debt	7,686,288	7,097,577	6,407,254	5,902,439
190	Accumulated Deferred income Taxes	106,955,619	146,089,488	131,819,192	148,472,883
	Total Deferred Debits	418,337,455	493,855,499	619,524,927	607,168,187
	Total Assets and Other Debits	3,336,249,516	3,531,549,756	4,038,707,016	4,481,619,541

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Balance Sheet by Primary Account  
Source - FERC Form 1, pages 110-113

Section 8 (i)

Primary Account	Description	Calendar Year Ending			
		2004	2005	12 MO Prior to the Test Yr and 2006	2007
<b>COMPARATIVE BALANCE SHEET - LIABILITIES &amp; OTHER CREDITS</b>					
<b>(debit) credit</b>					
<b>PROPRIETARY CAPITAL</b>					
201	Capital Stock issued	487,041,247	487,041,247	487,041,247	487,041,247
211	Miscellaneous Paid In Capital	400,000,000	400,000,000	534,614,704	628,614,704
216	Unappropriated Retained Earnings	297,279,520	340,759,916	403,714,984	416,624,755
216.1	Unappropriated Undistributed Subsidiary Retained Earnings	(44,386,637)	(46,279,510)	(48,913,587)	(50,706,414)
219	Accumulated Other Comprehensive Income	(40,334,459)	(29,909,440)	6,685,395	(7,503,876)
	Total Proprietary Capital	<u>1,099,599,671</u>	<u>1,151,612,213</u>	<u>1,383,142,743</u>	<u>1,474,070,416</u>
<b>LONG TERM DEBT</b>					
221	Bonds	981,442,059	978,167,492	979,009,913	1,005,268,000
224	Other Long Term Debt	0	0	-	-
223	Advances from Associated Companies			5,687,625	1,544,036
226	Unamortized Discount on Long Trm Debt	(465,445)	(1,743,659)	(1,580,509)	(1,880,930)
	Total Long Term Debt	<u>980,976,614</u>	<u>976,423,833</u>	<u>983,117,029</u>	<u>1,004,931,106</u>
<b>OTHER NON-CURRENT LIABILITIES</b>					
227	Obligations Under Capital Leases	2,333,316	2,294,875	2,253,284	2,208,286
228.2	Accumulated Provision for Injuries & Damages	3,211,378	4,529,965	3,944,745	2,253,588
228.3	Accumulated Provision for Pensions & Benefits	104,389,274	99,248,128	164,188,328	149,400,929
228.4	Accumulated Misc Operating Provisions	1,450,428	751,620	-	-
230	Asset Retirement Obligations	113,673,530	145,907,335	91,824,328	94,517,647
	Other Non-Current Liabilities	<u>225,057,926</u>	<u>252,731,923</u>	<u>262,210,685</u>	<u>248,380,450</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>					
231	Notes Payable	0	31,900,000	156,400,000	365,800,000
232	Accounts Payable	76,640,825	107,772,685	185,305,154	244,492,184
234	Accounts Payable to Associated Companies	22,379,989	3,426,238	3,858,636	2,981,069
235	Customer Deposits	7,788,008	7,313,209	7,478,135	7,649,419
236	Taxes Accrued	33,596,950	29,575,120	18,416,388	18,935,179
237	Interest Accrued	9,492,965	11,548,305	12,430,794	9,560,921
241	Tax Collections Payable	3,393,213	3,851,757	3,792,541	4,171,745
242	Miscellaneous Current & Accrued Liabilities	25,500,990	14,353,941	14,687,919	15,469,171
243	Obligations Under Capital Leases - Current	35,531	38,442	41,591	44,998
245	Dirivative Instrument Liabilities - Hedges	0	0	2,686,935	27,972,913
	Total Current and Accrued Liabilities	<u>178,828,471</u>	<u>209,779,697</u>	<u>405,098,093</u>	<u>697,077,599</u>
<b>DEFERRED CREDITS</b>					
252	Customer advances for Construction	3,436,066	3,523,287	3,079,517	2,359,559
253	Other Deferred Credits	17,582,643	15,940,851	18,751,257	27,473,601
254	Other Regulatory Liabilities	48,100,573	120,863,450	162,626,769	197,324,333
255	Accumulated Deferred Investment Tax Credits	33,587,137	29,698,255	28,458,067	27,040,788
257	Unamortized Gain on Reaquired Debt	1,876	0	-	-
282	Accum Deferred Income Taxes - Other Property	652,521,282	668,462,612	680,767,214	704,165,509
283	Accum Deferred Income Taxes - Other	96,557,257	102,513,635	111,455,642	98,796,180
	Total Deferred Credits	<u>851,786,834</u>	<u>941,002,090</u>	<u>1,005,138,466</u>	<u>1,057,159,970</u>
	Total Liabilities and Other Credits	<u>3,336,249,516</u>	<u>3,531,549,756</u>	<u>4,038,707,016</u>	<u>4,481,619,541</u>

Note: In September 2006, the FASB issued FASB Staff Position (FSP) No. AUG AIR-1, "Accounting for Planned Major Maintenance Activities." FSP No. AUG AIR-1 prohibits the use of the accrue-in-advance method of accounting for planned major maintenance activities. KCPL has elected to early adopt the provisions and accordingly has retrospectively adjusted the year to date 2005 and 2006 financial statements. As a result of the implementation, instead of accruing in advance the forecasted incremental costs to be incurred during scheduled Wolf Creek refueling outages, the deferral method was selected to account for operations and maintenance expenses, whereby costs incurred in support of the scheduled refueling outages will be deferred and amortized evenly (monthly) over the unit's operating cycle of 18 months until the next scheduled outage. KCPL did not restate years prior to 2005.

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Comparative Income and Retained Earnings Statements  
FERC Form 1, pages 114-117 and 118-119.

Section 8 (ii)

Primary Account	Description	Calendar Year Ending 12 MO Prior to the Test Yr and			
		2004	2005	2006	2007
<b>Operating Revenues (debit) credit</b>					
400	Operating Revenues	1,090,066,514	1,130,791,983	1,140,357,015	1,292,699,227
<b>Operating Expenses debit (credit)</b>					
401	Operation Expenses	491,134,147	537,210,536	520,336,520	628,676,859
402	Maintenance Expenses	83,528,114	89,950,510	83,832,809	90,875,364
403	Depreciation Expenses	130,356,721	139,540,830	145,862,285	140,939,400
404	Amort of Limited Term Plant	348,637	357,436	378,028	26,007,239
405	Amort of Other Electric Plant	9,145,925	7,951,627	7,789,374	9,024,804
407.3	Regulatory Debits	194,085	194,085	97,042	-
407.4	Regulatory Credits	(7,776,528)	(19,847,097)	(9,295,382)	(4,223,473)
408.1	Taxes Other Than Income Taxes	98,883,667	104,780,168	108,458,414	113,006,328
409.1	Income Taxes	53,257,533	94,652,951	61,016,839	55,208,541
410.1	Provision for Deferred Income Taxes	25,301,741	(7,581,188)	16,928,607	30,672,496
411.1	Provision for Deferred Income Taxes-Credit	(13,246,315)	(27,547,036)	507,953	(14,059,710)
411.4	Investment Tax Credit Adj - Net	(3,884,892)	(3,789,630)	(1,148,903)	(1,457,223)
411.7	Losses from Disposition of Utility Plant	49,314	-	-	-
411.10	Accretion Expense	6,979,083	16,426,504	7,882,402	3,807,185
	Total Operating Expenses	874,271,232	932,299,696	942,645,988	1,078,477,810
	Net Utility Operating Income	215,795,282	198,492,287	197,711,027	214,221,417
<b>Other Income and Deductions (debit) credit</b>					
417	Revenues from Nonutility Operations	1,779,680	2,898,841	4,450,286	4,684,339
417.1	Expenses of Nonutility Operations	(722,754)	(766,248)	(803,786)	(741,376)
418	Nonoperating Rental Income	60,424	64,412	18,343	15,845
418.1	Equity in Earnings of Subsidiary Companies	(5,059,010)	(1,892,873)	(2,634,077)	(1,792,827)
419	Interest and Dividend Income	1,852,663	4,375,389	10,187,491	6,128,284
419.1	Allow for Other Funds Used During Const	2,087,422	1,759,583	5,019,396	2,499,694
421	Miscellaneous Nonoperating Income	339,082	(690,544)	417,407	(8,036,674)
421.1	Gain on Disposition of Property	1,944,293	(45,981)	707,685	5,007
421.2	Loss on Disposition of Property	(9,925)	(10,573)	(135,547)	(16,181)
426.1	Donations	(1,809,823)	(1,675,109)	(1,932,824)	(2,243,440)
426.2	Life Insurance	(416,626)	480,945	(431,780)	111,349
426.3	Penalties	(95,077)	(12,708)	(52,954)	(3,766)
426.4	Certain Civic, Political & Related Activities	(514,105)	(607,940)	(515,391)	(406,012)
426.5	Other Deductions	(7,106,628)	(6,688,404)	(9,915,577)	(13,347,903)
408.2	Taxes Other than Income Taxes	34,013	(40,153)	(36,082)	11,993
409.2	Income Taxes	6,535,572	6,384,791	4,211,454	13,397,507
411.2	Provision for Deferred Inc. Tax- Cr.	0	1	(7,574)	-
420	Investment Tax Credit Adj - Net	99,276	99,252	91,285	(39,944)
	Total Other Income and Deductions	(1,001,523)	3,632,681	8,637,755	225,895
<b>Interest Charges debit (credit)</b>					
427	Interest on Long Term Debt	59,031,792	54,693,378	55,359,633	54,507,669
428	Amort of Debt Discount and Expense	1,508,143	1,680,082	1,419,922	1,195,241
428.1	Amort of Loss on Reacquired Debt	787,460	817,678	690,325	504,810
429.1	Amort of Gain on Reacquired Debt	(3,194)	(1,871)	-	-
430	Interest on Debt to Associated Companies	-	-	(3)	3,202,202
431	Other Interest Expense	11,675,269	2,889,261	5,243,827	18,183,348
432	Allow for Borrowed Funds Used During Const	(1,497,520)	(1,597,525)	(5,685,913)	(14,440,078)
	Net Interest Charges	71,501,950	58,481,003	57,027,791	63,153,192
	Income Before Extraordinary Items	143,291,809	143,643,965	149,320,991	151,294,120

Primary Account	Description	Calendar Year Ending 12 MO Prior to the Test Yr and			2007
		2004	2005	2006	
<b>STATEMENT OF RETAINED EARNINGS</b>					
debit (credit)					
216	<b>Unappropriated Retained Earnings</b>				
	Balance - Beginning of Year	268,088,373	307,923,078	340,759,916	403,714,984
	Debit to R/E - FIN 48 Adjustment	0	-	-	(177,176)
433 less	Balance Transferred from Income	148,350,819	145,536,838	151,955,068	153,086,947
418.1					
438	Dividends Declared - Common Stock	(119,159,672)	(112,700,000)	(89,000,000)	(140,000,000)
	Balance - End of Year	<u>297,279,520</u>	<u>340,759,916</u>	<u>403,714,984</u>	<u>416,624,755</u>
215	<b>Appropriated Retained Earnings</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
216.1	<b>Unappropriated Undistributed Subsidiary Retained Earnings</b>				
	Balance - Beginning of Year	(39,327,627)	(44,386,637)	(46,279,510)	(48,913,587)
	Equity in Earnings for Year	(5,059,010)	(1,892,873)	(2,634,077)	(1,792,827)
	Balance - End of Year	<u>(44,386,637)</u>	<u>(46,279,510)</u>	<u>(48,913,587)</u>	<u>(50,706,414)</u>

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**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Operating Revenue and Expenses by Primary Account  
Source - FERC Form 1, pages 300-301 and 320-323

Section 8 (iii)

Primary Account	Description	Calendar Year Ending			
		2004	2005	12 MO Prior to the Test Yr and 2006	2007
<b>ELECTRIC OPERATING REVENUES</b>					
(debit) credit					
<b>Total Revenues</b>					
440	Residential Sales	347,085,483	380,023,411	384,289,875	433,798,713
442	Commercial and Industrial Sales	517,299,066	535,570,072	542,419,145	598,942,525
444	Public Street & Highway Lighting	8,704,036	8,518,810	8,773,509	9,845,440
	Total Sales to Ultimate Customers	873,088,585	924,112,293	935,482,529	1,042,586,678
447	Sales for Resale	200,178,799	192,357,427	190,391,203	234,138,731
	Total Sales of Electricity	1,073,267,384	1,116,469,720	1,125,873,732	1,276,725,409
449.1	Less Provision for rate refunds	-	-	-	1,239,392
	Total Revenues	1,073,267,384	1,116,469,720	1,125,873,732	1,275,486,017
<b>Other Operating Revenues</b>					
450	Forfeited Discounts	2,179,545	2,179,387	2,351,905	2,760,864
451	Miscellaneous Service Revenues	1,558,743	1,474,225	1,299,079	1,247,621
454	Rent From Electric Property	2,140,071	2,343,535	2,538,607	2,450,108
456	Other Electric Revenues	10,920,771	8,325,116	8,293,692	10,754,617
	Total Other Electric Revenues	16,799,130	14,322,263	14,483,283	17,213,210
	Total Electric Operating Revenues	1,090,066,514	1,130,791,983	1,140,357,015	1,292,699,227

Primary Account	Description	Calendar Year Ending			
		2004	2005	12 MO Prior to the Test Yr and 2006	2007
<b>ELECTRIC OPERATING EXPENSES</b>					
debit (credit)					
<b>Power Production Expenses</b>					
<b>Steam Power Generation</b>					
500	Operation Supervision and Eng	6,563,272	6,499,360	5,571,198	5,704,445
501	Fuel	149,557,144	150,584,982	172,731,273	183,797,588
502	Steam Expenses	11,198,258	12,683,639	12,116,589	13,201,724
503	Steam from Other Sources	0	0	-	-
505	Electric Expenses	7,950,748	6,776,556	6,724,109	5,751,144
506	Misc Steam Power Expenses	5,639,455	8,883,627	10,608,172	10,656,426
507	Rents	470,788	377,605	186,083	311,881
	Total Steam Operation	181,379,665	185,805,769	207,937,424	219,423,208
<b>Steam Power Maintenance</b>					
510	Maintenance Supervision & Eng	2,414,190	2,566,021	3,025,898	3,639,345
511	Maintenance of Structures	2,944,040	3,472,585	3,333,112	3,207,503
512	Maintenance of Boiler Plant	27,126,514	24,658,731	23,701,888	27,792,598
513	Maintenance of Electric Plant	5,232,924	7,192,545	4,818,772	4,968,263
514	Maintenance of Misc Steam Plant	260,577	201,917	330,199	380,719
	Total Steam Maintenance	37,978,245	38,091,799	35,209,869	39,988,428
	Total Steam Power Expenses	219,357,910	223,897,568	243,147,293	259,411,636
<b>Nuclear Power Operation</b>					
517	Operation Supervision and Eng	5,184,118	5,358,029	5,577,665	5,407,706
518	Fuel	19,226,638	18,622,445	18,927,051	22,067,927
519	Coolants and Water	1,777,458	2,090,168	2,003,071	1,882,015
520	Steam Expenses	7,660,322	9,480,259	10,263,291	7,754,958
523	Electric Expenses	653,689	762,235	782,252	680,114
524	Misc Nuclear Power Expenses	20,116,316	21,218,307	18,380,744	23,295,487
	Total Nuclear Operation	54,618,541	57,531,443	55,934,074	61,088,207
<b>Nuclear Power Maintenance</b>					
528	Maintenance Supervision & Eng	2,673,640	5,009,730	5,479,679	3,098,506
529	Maintenance of Structures	2,118,391	1,845,417	1,806,070	1,758,051
530	Maintenance of Reactor Plant Equip	8,865,403	6,061,253	4,205,453	9,617,933
531	Maintenance of Electric Plant	2,030,626	3,714,972	3,867,060	2,102,364
532	Maintenance of Misc Nuclear Plant	1,829,963	2,016,949	2,058,827	2,076,255
	Total Nuclear Maintenance	17,518,023	18,648,321	17,417,089	18,653,109
	Total Nuclear Power Expenses	72,136,564	76,179,764	73,351,163	79,741,316
<b>Other Power Operation</b>					
546	Operation Supervision and Eng	778,863	1,534,619	1,366,741	1,620,188
547	Fuel	10,578,330	39,223,450	37,810,699	39,657,044
548	Generation Expenses	489,015	420,763	371,952	638,683
549	Misc Other Power Gen Expenses	112,597	124,016	216,625	167,743
550	Rents	2,205,520	1,961,394	-	-
	Total Othr Power Operation	14,164,325	43,264,242	39,766,017	42,083,658
<b>Other Power Maintenance</b>					
551	Maintenance Supervision & Eng	12,763	15,727	408,345	899,806
552	Maintenance of Structures	35,882	67,624	37,888	60,549
553	Mtce of Generating and Elec Plant	1,672,112	395,794	601,007	496,751
554	Mtce of Misc Other Power Gen Plant	14,906	23,058	33,658	54,137
	Total Other Power Maintenance	1,735,663	502,203	1,080,898	1,511,243
	Total Other Power Expenses	15,899,988	43,766,445	40,846,915	43,594,901

Primary Account	Description	Calendar Year Ending			
		2004	2005	12 MO Prior to the Test Yr and 2006	2007
<b>Other Power Supply Expenses</b>					
555	Purchased Power	52,532,767	61,262,760	26,417,910	101,035,190
556	System Control & Load Dispatching	3,195,078	2,939,301	2,354,965	2,083,253
557	Other Expenses	4,628,915	5,166,163	5,923,153	5,390,705
	Total Other Power Supply Exp	60,356,760	69,368,224	34,696,028	108,509,148
	Total Power Production Expenses	367,751,222	413,212,001	392,041,399	491,257,001
<b>Transmission Expenses</b>					
<b>Transmission Operation</b>					
560	Operation Supervision & Engineering	5,582,472	5,932,177	6,111,070	2,122,412
561	Load Dispatching	662,541	642,572	616,541	3,247,333
562	Station Expenses	155,155	195,166	182,244	165,757
563	Overhead Line Expenses	180,239	247,566	184,983	275,152
564	Underground Line Expenses	1,483	1,096	1,120	713
565	Transmission of Electricity by Others	8,041,703	2,386,931	7,195,625	11,576,571
566	Misc Transmission Expenses	1,315,859	1,617,443	1,499,438	2,534,732
567	Rents	2,768,346	2,808,238	2,512,325	2,495,100
	Total Transmission Operation	18,707,798	13,831,189	18,303,346	22,417,770
<b>Transmission Maintenance</b>					
568	Maintenance Supervision & Eng	20	315	1,070	84
569	Maintenance of Structures	30,277	25,130	26,287	9,532
570	Maintenance of Station Equipment	530,754	727,257	681,834	552,650
571	Maintenance of Overhead Lines	1,268,768	1,167,031	1,070,859	1,379,432
572	Maintenance of Underground Lines	95,744	22,375	3,878	4,225
575.2	Day-Ahead and Real-Time Market Facilitation				102,733
575.7	Market monitor, compliance			281	2,777,209
576.2	Maintenance of Computer Hardware				6,396
576.3	Maintenance of Computer Software				199,690
	Total Transmission Maintenance	1,925,563	1,942,108	1,784,209	5,031,951
	Total Transmission Expenses	20,633,361	15,773,297	20,087,555	27,449,721
<b>Distribution Expenses</b>					
<b>Distribution Operation</b>					
580	Operation Supervision & Engineering	2,186,616	2,231,745	1,859,182	2,039,587
581	Load Dispatching	938,412	1,193,725	1,411,125	1,255,586
582	Station Expenses	35,327	31,244	152,919	45,317
583	Overhead Line Expenses	2,365,296	2,578,926	1,590,085	2,283,851
584	Underground Line Expenses	3,295,773	3,218,847	2,715,265	2,396,576
585	Street Lighting & Signal System Exp	117,597	125,736	89,713	53,972
586	Meter Expenses	1,240,893	1,244,583	1,171,567	1,230,679
587	Customer Installation Expenses	482,231	636,176	1,205,952	932,084
588	Miscellaneous Expenses	13,492,926	13,470,388	10,259,153	9,141,050
589	Rents	1,064,983	932,100	86,960	65,586
	Total Distribution Operations	25,220,054	25,663,470	20,541,921	19,444,288
<b>Distribution Maintenance</b>					
590	Maintenance Supervision & Eng	370,270	302,272	259,569	164,150
591	Maintenance of Structures	355,101	518,667	206,818	265,514
592	Maintenance of Station Equipment	727,612	1,137,943	975,906	925,119
593	Maintenance of Overhead Lines	16,657,427	20,912,286	16,181,285	13,261,790
594	Maintenance of Underground Lines	1,287,341	1,865,924	2,114,254	2,809,189
595	Maintenance of Line Transformers	1,089,525	1,225,118	1,423,402	1,541,180
596	Mtce of Street Lighting & Signal Syst	1,200,901	1,427,762	1,422,905	1,612,325
597	Maintenance of Meters	526,235	553,751	707,371	697,892
598	Mtce of Misc Distribution Plant	104,812	267,003	256,334	898,150
	Total Distribution Maintenance	22,319,224	28,210,726	23,547,844	22,175,309
	Total Distribution Expenses	47,539,278	53,874,196	44,089,765	41,619,597
<b>Customer Accounts Expenses</b>					
901	Supervision	1,075,860	739,668	454,758	97,522

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Operating Revenue and Expenses by Primary Account  
Source - FERC Form 1, pages 300-301 and 320-323

Section 8 (iii)

Primary Account	Description	Calendar Year Ending			
		2004	2005	12 MO Prior to the Test Yr and 2006	2007
902	Meter Reading Expenses	6,241,420	6,615,418	4,378,916	3,687,007
903	Customer Records & Collection Exp	10,497,435	11,049,856	10,322,640	10,445,176
904	Uncollectible Accounts	456	1,408,673	-	-
905	Misc Customer Accounts Expenses	21,992	7,221	5,972	6,055
	Total Customer Accounts Exp	17,837,163	19,820,836	15,162,286	14,235,760
<b>Customer Service &amp; Informational Expenses</b>					
907	Supervision	0	186	186	-
908	Customer Assistance Expenses	1,155,372	1,460,217	1,705,874	1,872,659
909	Informational & Instructional Expense	4,195	0	603,138	1,531,240
910	Misc. Customer Service and Informational Exp.		2,367	17,971	14,923
	Total Cust Svc & Informational Exp	1,159,567	1,462,770	2,327,169	3,418,822
<b>Sales Expenses</b>					
912	Demonstration & Selling Expenses	569,115	532,394	637,831	766,948
913	Advertising	0	360	13,307	3,203
916	Miscellaneous Sales Expenses	780,432	478,753	131,613	84,496
	Total Sales Expenses	1,349,547	1,011,507	782,751	854,647
<b>Administrative &amp; General Expenses</b>					
<b>Admin &amp; General Operations</b>					
920	Administrative & General Salaries	30,868,167	36,258,926	42,489,459	28,988,176
921	Office Supplies and Expenses	5,610,396	3,268,253	4,759,090	5,421,413
922	A&G Expenses Transferred - Credit	(3,088,746)	(2,721,743)	(1,448,613)	(1,473,367)
923	Outside Services Employed	12,502,012	11,684,386	8,671,471	9,428,475
924	Property Insurance	3,104,570	2,507,375	2,547,163	2,571,783
925	Injuries and Damages	6,622,190	9,025,832	7,128,973	8,265,670
926	Employee Pensions and Benefits	43,725,321	39,543,929	41,555,196	60,859,546
928	Regulatory Commission Expenses	2,320,879	3,484,383	4,294,338	5,222,554
929	Duplicate Charges - Credit	0	(1)	-	-
930.1	General Advertising Expenses	2,167,068	1,728,008	312,097	590,289
930.2	Miscellaneous General Expenses	5,136,508	7,383,882	6,907,989	7,198,520
931	Rents	7,372,362	7,287,856	7,668,060	7,248,350
	Total Admin & General Operations	116,340,727	119,451,086	124,885,223	134,321,409
935	Maintenance of General Plant	2,051,396	2,555,353	4,793,181	6,395,266
	Total Admin & General Expense	118,392,123	122,006,439	129,678,404	140,716,675
	Total Electric Oper & Maint Exp	574,662,261	627,161,046	604,169,329	719,552,223

Note: In September 2006, the FASB issued FASB Staff Position (FSP) No. AUG AIR-1, "Accounting for Planned Major Maintenance Activities." FSP No. AUG AIR-1 prohibits the use of the accrue-in-advance method of accounting for planned major maintenance activities. KCPL has elected to early adopt the provisions and accordingly has retrospectively adjusted the year to date 2005 and 2006 financial statements. As a result of the implementation, instead of accruing in advance the forecasted incremental costs to be incurred during scheduled Wolf Creek refueling outages, the deferral method was selected to account for operations and maintenance expenses, whereby costs incurred in support of the scheduled refueling outages will be deferred and amortized evenly (monthly) over the unit's operating cycle of 18 months until the next scheduled outage. KCPL did not restate years prior to 2005.



**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
<b>SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS - 2004</b>						
<b>RESIDENTIAL - URBAN 400-440</b>						
	2-ALD-02 AREA LIGHTING	801	148,918	1,306	613	0.1859
	4-ALD-02 AREA LIGHTING					
	2-PG1-02 PARALLEL GENERATION					
	2-RDH-02 H RES DEMAND WITH					
	2-RDS-02 RES DEMAND -					
	2-RFA-02 H ALL ELECTRIC HOME					
	2-RSD-02 3P AIR-C DEMAND	1,739	122,341	43	40,442	0.0704
	2-RS1-02 RES STANDARD MULT	1,769,148	132,049,247	148,859	11,885	0.0746
	4-RS1-02 RES STANDARD MULT					
	2-RS2-02 H STANDARD WITH	3,531	238,666	256	13,793	0.0676
	2-RS3-02 H STANDARD WITH	12,886	792,006	1,110	11,609	0.0615
	2-RS6-02 H STANDARD WITH	162,605	9,294,062	11,253	14,450	0.0572
	2-RW1-02 WATER HEATING	35,485	2,336,628	2,971	11,944	0.0658
	2-RW2-02 H WATER HTG & SPACE	10,967	592,152	814	13,473	0.0540
	2-RW3-02 H WATER HTG & SPACE	148,613	8,129,256	9,665	15,376	-0.0547
	2-RW6-02 H WATER HTG & SPACE	257,318	14,090,121	19,906	12,927	0.0548
	4-RW6-02					
	2-RW7-02 H WATER HTG & SPACE	1,541	82,718	48	32,104	0.0537
	2-TD1-02 TOD DEMAND					
	2-TEH-02	9	525	1	9,000	0.0583
	2-TE1-02 TOD ENERGY	1,009	67,009	68	14,838	0.0664
	Unbilled	29,221	1,696,117			0.0580
	<b>Total</b>	<b>2,434,873</b>	<b>169,639,766</b>	<b>196,300</b>	<b>12,404</b>	<b>0.0697</b>
<b>RESIDENTIAL - RURAL 400-440</b>						
	4-ALD-03 AREA LIGHTING	489	94,178	850	575	0.1926
	4-FM1-03 H ALL ELEC MODULAR					
	4-FS1-03 STANDARD	29,780	2,171,980	2,822	10,553	0.0729
	4-FS2-03 H STANDARD WITH	140	8,825	8	17,500	0.0630
	4-FS3-03 H STANDARD WITH	1,079	54,612	47	22,957	0.0506
	4-FS6-03 H STANDARD WITH	1,683	76,918	79	21,304	0.0457
	4-FW1-03 WATER HEATING	14,899	881,183	1,099	13,557	0.0591
	4-FW2-03 H WATER HTG & SPACE	729	31,928	27	27,000	0.0438
	4-FW3-03 H WATER HTG & SPACE	42,534	1,818,901	1,331	31,956	0.0428
	4-FW6-03 H WATER HTG & SPACE	35,186	1,497,741	1,178	29,869	0.0426
	4-FW7-03 H WATER HTG & SPACE	99	4,630	3	33,000	0.0468
	4-RDH-03 H RES DMD WITH					
	Unbilled	-12,483	-764,715			
	<b>Total</b>	<b>114,135</b>	<b>5,876,181</b>	<b>7,444</b>	<b>15,332</b>	<b>0.0515</b>
<b>SMALL OR COMMERCIAL - URBAN</b>						
	2-ALD-12 AREA LIGHTING	2,244	339,929	755	2,972	0.1515
	4-ALD-23 AREA LIGHTING					
	2-GS1-D					
	2-LGA-12 H LRG GEN SERV ALL	468,968	22,239,563	201	2,333,174	0.0474
	2-LGH-12 H LRG GEN SERV	84,952	4,580,508	57	1,490,386	0.0539
	2-LGS-12 LARGE GENERAL	878,633	49,283,309	595	1,476,694	0.0561

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
	2-LSA-12	3,842	236,701	4	960,500	0.0616
	2-LSH-12 H LG PRIOR SC OR SR	7,927	460,398	8	990,875	0.0581
	2-LSS-12	2,957	212,058	5	591,400	0.0717
	2-LS1-12 OFF PEAK LIGHTING	29,489	1,309,665	1,187	24,843	0.0444
	2-MGA-12 H MED GEN SERV ALL	68,064	3,757,773	262	259,786	0.0552
	2-MGH-12 H MED GEN SERV	20,794	1,388,525	116	179,259	0.0668
	2-MGS-12 MEDIUM GENERAL	532,109	37,230,217	3,005	177,075	0.0700
	2-MSA-12	1,283	82,147	4	320,750	0.0640
	2-MSH-12 MED PRIOR SC OR SR	1,464	102,534	6	244,000	0.0700
	2-MSS-12 MEDIUM PRIOR SC OR SR	18,614	1,496,639	124	150,113	0.0804
	2-PGH-12	4,528	231,441	1	4,528,000	0.0511
	2-PGS-12 LARGE POWER	121,773	5,980,189	16	7,610,813	0.0491
	2-SGA-12 H SML GEN SERV ALL	12,321	939,033	702	17,551	0.0762
	2-SGH-12 H SML GEN SERV	10,679	853,518	378	28,251	0.0799
	2-SGS-12 SMALL GENERAL	244,772	21,560,406	16,263	15,051	0.0881
	2-SSA-12 H SML PRIOR ST ALL	331	27,193	2	165,500	0.0822
	2-SSH-12 H SM PRIOR SC OR SR	469	37,976	16	29,313	0.0810
	2-SSS-12 PRIOR SMALL SC OR SR	6,712	697,648	373	17,995	0.1039
	2-SUS-12 SMALL GEN SERV	2,843	358,060	1,065	2,669	0.1259
	COMPANY USAGE BOOKED TO	470	-3,283	7	67,143	-0.0070
	Unbilled	13,488	668,583			0.0496
	<b>Total</b>	<b>2,539,726</b>	<b>154,070,730</b>	<b>25,152</b>	<b>100,975</b>	<b>0.0607</b>
SMALL OR COMMERCIAL -						
	2-LGS-15 LARGE GENERAL	45,855	2,665,409	28	1,637,679	0.0581
	2-MGS-15 MEDIUM GENERAL	131	9,768	1	131,000	0.0746
	2-PGS-15 LARGE POWER	176,499	8,409,721	14	12,607,071	0.0476
	2-PGS-W	109,021	4,179,467	1	109,021,000	0.0383
	2-SGA-F	4	452	1	4,000	0.1130
	2-SGS-F	311	22,497	2	155,500	0.0723
	2-SGS-15 SMALL GENERAL					
	Accrued Revenue		250,000			
	Unbilled	921	62,594			0.0680
	<b>Total</b>	<b>332,742</b>	<b>15,599,908</b>	<b>47</b>	<b>7,079,617</b>	<b>0.0469</b>
LARGE OR INDUSTRIAL -						
	2-LGS-17 LARGE GENERAL	7,978	454,808	5	1,595,600	0.0570
	2-MC1-17 SP					
	2-MGS-17	504	35,808	1	504,000	0.0710
	2-PGS-17 LARGE POWER	135,329	5,513,393	4	33,832,250	0.0407
	2-SGS-17 SMALL GENERAL		151	1	0	
	REVENUE ACCRUAL	-6,667	-253,983			0.0381
	Unbilled	790	30,346			0.0384
	<b>Total</b>	<b>137,934</b>	<b>5,780,523</b>	<b>11</b>	<b>12,539,455</b>	<b>0.0419</b>
LARGE OR INDUSTRIAL - OTHER						
	2-LGA-19 H LRG GEN SERV ALL	26,592	1,417,308	11	2,417,455	0.0533
	2-LGH-19 H LARGE GEN SERV	2,386	136,914	2	1,193,000	0.0574
	2-LGS-19 LARGE GENERAL	85,239	5,219,741	59	1,444,729	0.0612
	2-MGA-19 H MED GEN SERV ALL	1,603	93,557	7	229,000	0.0584
	2-MGH-19 H MED GEN SERV	481	35,019	2	240,500	0.0728

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
 Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
	2-MGS-19 MEDIUM GENERAL	25,548	1,931,665	152	168,079	0.0756
	2-PGS-19 LARGE POWER	115,351	5,621,496	14	8,239,357	0.0487
	2-SGA-19 H SM GEN SERV ALL	139	11,605	11	12,636	0.0835
	2-SGH-19 H SM GEN SERV SPACE	156	12,958	5	31,200	0.0831
	2-SGS-19 SMALL GENERAL	13,620	1,104,029	809	16,836	0.0811
	ASH GROVE AGGREGATE INC		-35,575			
	Unbilled					
	<b>Total</b>	<b>271,115</b>	<b>15,548,717</b>	<b>1,072</b>	<b>252,906</b>	<b>0.0574</b>
SMALL OR COMMERCIAL -RURAL						
	4-ALD-22 AREA LIGHTING	73	13,325	60	1,217	0.1825
	4-LGA-J					
	4-LGH-22 H LARGE GEN SERV	851	48,413	1	851,000	0.0569
	4-LGS-22 LARGE GENERAL	946	65,051	1	946,000	0.0688
	4-LS1-22 OFF PEAK LIGHTING	81	3,677	5	16,200	0.0454
	4-LSA-22	345	18,151	1	345,000	0.0526
	4-LSS-22	231	18,079	1	231,000	0.0783
	4-MGA-22 H MED GEN SERV ALL	1,446	78,759	7	206,571	0.0545
	4-MGH-22 H MED GEN SERV SPC	1,689	108,587	8	211,125	0.0643
	4-MGS-22 MEDIUM GENERAL	3,554	246,739	26	136,692	0.0694
	4-MSA-J					
	4-MSH-22 H MED PRIOR SC OR SR	206	13,081	1	206,000	0.0635
	4-MSS-22 MEDIUM PRIOR SC OR	568	44,584	5	113,600	0.0785
	4-PGS-22 LARGE POWER	8,452	361,889	1	8,452,000	0.0428
	4-SGA-22 H SM GEN SERV ALL	658	46,690	17	38,706	0.0710
	4-SGH-22 H SM GEN SERV SPC	842	60,144	25	33,680	0.0714
	4-SGS-22 SMALL GENERAL	6,133	567,551	687	8,927	0.0925
	4-SSH-22 H SM PRIOR SC OR SR	85	5,801	3	28,333	0.0682
	4-SSS-22 PRIOR SMALL SC OR SR	221	24,850	22	10,045	0.1124
	4-SUS-22 SMALL GENERAL SERV	40	4,075	11	3,636	0.1019
	COMPANY USAGE BOOKED	265		10	26,500	0.0000
	Unbilled	-2,129	-117,525			0.0552
	<b>Total</b>	<b>24,557</b>	<b>1,611,921</b>	<b>892</b>	<b>27,530</b>	<b>0.0656</b>
COMMERCIAL - PRIVATE 442004						
	2-MLI-K		111	1	530	0.2094
	2-MLS-K	2	393	1	1,770	0.2220
	<b>Total</b>	<b>2</b>	<b>504</b>	<b>2</b>	<b>1,150</b>	<b>0.2191</b>
PUBLIC STREET & HWY LIGHTING						
	2-MLC-L	116	9,847	2	58,000	0.0849
	2-MLI-L	112	14,068	12	9,333	0.1256
	4-MLI-L	37	3,324	3	12,333	0.0898
	2-MLM-L	2,388	459,103	22	108,545	0.1923
	4-MLM-L	170	22,376	6	28,333	0.1316
	2-MLS-L	13,847	3,204,834	35	395,629	0.2314
	4-MLS-L	632	119,087	10	63,200	0.1884
	<b>Total</b>	<b>17,302</b>	<b>3,832,639</b>	<b>90</b>	<b>192,244</b>	<b>0.2215</b>
TRAFFIC SIGNAL SALES						
	2-TSL-34 TRAFFIC SIGNAL LIGHTS	1,447	685,571	13	111,308	0.4738

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWh Sold
	<b>Total</b>	1,447	685,571	13	111,308	0.4738
CIS Real Time Data		-9,391	-168,436	-5,583		
TOTAL Billed		5,834,634	370,902,624	225,441	25,881	0.0636
Total Unbilled Rev.		29,808	1,575,400	0		0.0529
<b>TOTAL</b>		<b>5,864,442</b>	<b>372,478,024</b>	<b>225,441</b>	<b>26,013</b>	<b>0.0635</b>

**Kansas City Power & Light Company**  
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 Sales of Electricity by Rate Schedule

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Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
<b>SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS - 2005</b>						
<b>RESIDENTIAL - URBAN 400-440</b>						
	2-ALD-02 AREA LIGHTING	1,296	249,671	2,177	595	0.1926
	4-ALD-02 AREA LIGHTING					
	2-PG1-02 PARALLEL GENERATION					
	2-RDH-02 H RES DEMAND WITH					
	2-RDS-02 RES DEMAND -					
	2-RFA-02 H ALL ELECTRIC HOME					
	2-RSD-02 3P AIR-C DEMAND	1,802	126,843	39	46,205	0.0704
	2-RS1-02 RES STANDARD MULT	1,978,222	147,167,966	152,769	12,949	0.0744
	4-RS1-02 RES STANDARD MULT					
	2-RS2-02 H STANDARD WITH	3,761	252,924	258	14,578	0.0672
	2-RS3-02 H STANDARD WITH	15,066	914,103	1,163	12,954	0.0607
	2-RS6-02 H STANDARD WITH	205,863	11,830,323	13,097	15,718	0.0575
	2-RW1-02 WATER HEATING	53,614	3,444,806	4,037	13,281	0.0643
	2-RW2-02 H WATER HTG & SPACE	11,943	640,468	839	14,235	0.0536
	2-RW3-02 H WATER HTG & SPACE	199,421	10,462,153	10,954	18,205	0.0525
	2-RW6-02 H WATER HTG & SPACE	326,691	17,502,967	21,862	14,943	0.0536
	4-RW6-02					
	2-RW7-02 H WATER HTG & SPACE	1,728	92,622	51	33,882	0.0536
	2-TD1-02 TOD DEMAND					
	2-TEH-02					
	2-TE1-02 TOD ENERGY	1,033	68,864	66	15,652	0.0667
	Unbilled	-1,299	-210,471			0.1620
	<b>Total</b>	<b>2,799,141</b>	<b>192,543,239</b>	<b>207,312</b>	<b>13,502</b>	<b>0.0688</b>
<b>RESIDENTIAL - RURAL 400-440</b>						
	4-ALD-03 AREA LIGHTING					
	4-FM1-03 H ALL ELEC MODULAR					
	4-FS1-03 STANDARD		-1,540	1	0	0.0000
	4-FS2-03 H STANDARD WITH					
	4-FS3-03 H STANDARD WITH					
	4-FS6-03 H STANDARD WITH					
	4-FW1-03 WATER HEATING					
	4-FW2-03 H WATER HTG & SPACE					
	4-FW3-03 H WATER HTG & SPACE					
	4-FW6-03 H WATER HTG & SPACE					
	4-FW7-03 H WATER HTG & SPACE					
	4-RDH-03 H RES DMD WITH					
	Unbilled					
	<b>Total</b>	<b>0</b>	<b>-1,540</b>	<b>1</b>	<b>0</b>	<b>0.0000</b>
<b>SMALL OR COMMERCIAL - URBAN</b>						
	2-ALD-12 AREA LIGHTING	2,312	354,963	808	2,861	0.1535
	4-ALD-23 AREA LIGHTING					
	2-GS1-D					
	2-LGA-12 H LRG GEN SERV ALL	502,741	23,730,861	210	2,394,005	0.0472
	2-LGH-12 H LRG GEN SERV	90,296	4,827,712	56	1,612,429	0.0535
	2-LGS-12 LARGE GENERAL	924,548	51,336,113	607	1,523,143	0.0555

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
	2-LSA-12	4,404	258,190	5	880,800	0.0586
	2-LSH-12 H LG PRIOR SC OR SR	7,391	432,824	7	1,055,857	0.0586
	2-LSS-12	3,454	252,558	6	575,667	0.0731
	2-LS1-12 OFF PEAK LIGHTING	29,959	1,359,838	1,216	24,637	0.0454
	2-MGA-12 H MED GEN SERV ALL	83,102	4,627,872	300	277,007	0.0557
	2-MGH-12 H MED GEN SERV	23,156	1,507,579	121	191,372	0.0651
	2-MGS-12 MEDIUM GENERAL	548,289	38,123,230	3,057	179,355	0.0695
	2-MSA-12	968	66,954	4	242,000	0.0692
	2-MSH-12 MED PRIOR SC OR SR	1,798	121,143	7	256,857	0.0674
	2-MSS-12 MEDIUM PRIOR SC OR	20,161	1,595,456	125	161,288	0.0791
	2-PGH-12	1,770	134,713	1	1,770,000	0.0761
	2-PGS-12 LARGE POWER	142,462	6,767,159	18	7,914,556	0.0475
	2-SGA-12 H SML GEN SERV ALL	18,219	1,390,236	1,354	13,456	0.0763
	2-SGH-12 H SML GEN SERV	11,459	905,662	387	29,610	0.0790
	2-SGS-12 SMALL GENERAL	270,227	23,566,348	17,702	15,265	0.0872
	2-SSA-12 H SML PRIOR ST ALL	324	28,019	2	162,000	0.0865
	2-SSH-12 H SM PRIOR SC OR SR	602	46,275	18	33,444	0.0769
	2-SSS-12 PRIOR SMALL SC OR SR	7,045	732,414	383	18,394	0.1040
	2-SUS-12 SMALL GEN SERV	2,876	361,420	1,065	2,700	0.1257
	Unbilled	-3,837	-327,859			0.0854
	<b>Total</b>	<b>2,693,726</b>	<b>162,199,680</b>	<b>27,459</b>	<b>98,100</b>	<b>0.0602</b>
SMALL OR COMMERCIAL -						
	2-LGS-15 LARGE GENERAL	51,700	2,933,587	23	2,247,826	0.0567
	2-MGS-15 MEDIUM GENERAL	430	31,442	2	215,000	0.0731
	2-PGS-15 LARGE POWER	173,251	8,143,970	13	13,327,000	0.0470
	2-PGS-W	115,559	4,616,100	1	115,559,000	0.0399
	2-SGA-F	11	762	1	11,000	0.0693
	2-SGS-F					
	2-SGS-15 SMALL GENERAL	7	790	1	7,000	0.1129
	Unbilled	-216	7,540			-0.0349
	<b>Total</b>	<b>340,742</b>	<b>15,734,191</b>	<b>41</b>	<b>8,310,780</b>	<b>0.0462</b>
LARGE OR INDUSTRIAL -						
	2-LGS-17 LARGE GENERAL	8,610	484,712	5	1,722,000	0.0563
	2-MC1-17 SP					
	2-MGS-17	593	39,950	1	593,000	0.0674
	2-PGS-17 LARGE POWER	130,921	5,307,018	4	32,730,250	0.0405
	2-PGS-V	10,398	340,930	1	10,398,000	0.0328
	2-SGS-17 SMALL GENERAL		151	1	0	0.0000
	Unbilled	-223	-9,430			0.0423
	<b>Total</b>	<b>150,299</b>	<b>6,163,331</b>	<b>12</b>	<b>12,524,917</b>	<b>0.0410</b>
LARGE OR INDUSTRIAL - OTHER						
	2-LGA-19 H LRG GEN SERV ALL	28,007	1,473,243	11	2,546,091	0.0526
	2-LGH-19 H LARGE GEN SERV	2,529	143,553	2	1,264,500	0.0568
	2-LGS-19 LARGE GENERAL	92,076	5,561,401	59	1,560,610	0.0604
	2-MGA-19 H MED GEN SERV ALL	3,009	179,079	7	429,857	0.0595
	2-MGH-19 H MED GEN SERV	452	34,000	2	226,000	0.0752
	2-MGS-19 MEDIUM GENERAL	24,991	1,874,085	146	171,171	0.0750
	2-PGS-19 LARGE POWER	117,883	5,733,494	14	8,420,214	0.0486

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

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**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
	2-SGA-19 H SM GEN SERV ALL	146	12,216	11	13,273	0.0837
	2-SGH-19 H SM GEN SERV SPACE	133	11,522	5	26,600	0.0866
	2-SGS-19 SMALL GENERAL	15,296	1,214,504	793	19,289	0.0794
	ASH GROVE AGGREGATE INC		-6,205			
	Unbilled	10,957	584,757			
	<b>Total</b>	<b>295,479</b>	<b>16,815,649</b>	<b>1,050</b>	<b>281,409</b>	<b>0.0569</b>
SMALL OR COMMERCIAL -RURAL						
	4-ALD-22 AREA LIGHTING					
	4-LGA-J					
	4-LGH-22 H LARGE GEN SERV					
	4-LGS-22 LARGE GENERAL					
	4-LS1-22 OFF PEAK LIGHTING					
	4-LSA-22					
	4-LSS-22					
	4-MGA-22 H MED GEN SERV ALL					
	4-MGH-22 H MED GEN SERV SPC					
	4-MGS-22 MEDIUM GENERAL					
	4-MSA-J					
	4-MSH-22 H MED PRIOR SC OR SR					
	4-MSS-22 MEDIUM PRIOR SC OR					
	4-PGS-22 LARGE POWER					
	4-SGA-22 H SM GEN SERV ALL					
	4-SGH-22 H SM GEN SERV SPC					
	4-SGS-22 SMALL GENERAL	-1	-111			0.1110
	4-SSH-22 H SM PRIOR SC OR SR					
	4-SSS-22 PRIOR SMALL SC OR SR					
	4-SUS-22 SMALL GENERAL SERV					
	Unbilled					
	<b>Total</b>	<b>-1</b>	<b>-111</b>	<b>0</b>	<b>0</b>	<b>0.1110</b>
COMMERCIAL - PRIVATE 442004						
	2-MLI-K	1	111	1	530	0.2094
	2-MLS-K	2	393	1	1,770	0.2220
	<b>Total</b>	<b>3</b>	<b>504</b>	<b>2</b>	<b>1,150</b>	<b>0.2191</b>
PUBLIC STREET & HWY LIGHTING						
	2-MLC-L	116	9,847	2	58,000	0.0849
	2-MLI-L	145	17,004	15	9,667	0.1173
	4-MLI-L					
	2-MLM-L	2,542	480,048	28	90,786	0.1888
	4-MLM-L					
	2-MLS-L	14,504	3,359,481	45	322,311	0.2316
	2-MOSL	24	17,759	1	24,000	0.7400
	<b>Total</b>	<b>17,331</b>	<b>3,884,139</b>	<b>91</b>	<b>190,451</b>	<b>0.2241</b>
TRAFFIC SIGNAL SALES						
	2-TSL-34 TRAFFIC SIGNAL LIGHTS	1,731	698,860	14	123,643	0.4037
	<b>Total</b>	<b>1,731</b>	<b>698,860</b>	<b>14</b>	<b>123,643</b>	<b>0.4037</b>
Accounting Adjustment		12	48	-6,893		

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
 Sales of Electricity by Rate Schedule

Section 8 (iv)

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**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
TOTAL Billed		6,304,038	398,578,210	229,089	27,518	0.0632
Total Unbilled Rev.		-5,575	-540,220	0		0.0969
<b>TOTAL</b>		<b>6,298,463</b>	<b>398,037,990</b>	<b>229,089</b>	<b>27,494</b>	<b>0.0632</b>



**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
 Sales of Electricity by Rate Schedule

Section 8 (iv)

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**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
<b>SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS - 12 MONTHS PRIOR TO TEST YEAR AND 2006</b>						
<b>RESIDENTIAL - URBAN 400-440</b>						
	2-ALD-02 AREA LIGHTING	1,297	252,995	2,159	601	0.1951
	4-ALD-02 AREA LIGHTING					
	2-PG1-02 PARALLEL GENERATION					
	2-RDH-02 H RES DEMAND WITH					
	2-RDS-02 RES DEMAND -					
	2-RFA-02 H ALL ELECTRIC HOME					
	2-RSD-02 3P AIR-C DEMAND	1,758	123,979	38	46,263	0.0705
	2-RS1-02 RES STANDARD MULT	1,970,201	146,872,067	151,976	12,964	0.0745
	4-RS1-02 RES STANDARD MULT					
	2-RS2-02 H STANDARD WITH	3,531	240,822	246	14,354	0.0682
	2-RS3-02 H STANDARD WITH	14,266	886,134	1,144	12,470	0.0621
	2-RS6-02 H STANDARD WITH	245,087	14,224,902	15,455	15,858	0.0580
	2-RW1-02 WATER HEATING	52,322	3,373,787	3,929	13,317	0.0645
	2-RW2-02 H WATER HTG & SPACE	11,268	619,278	827	13,625	0.0550
	2-RW3-02 H WATER HTG & SPACE	188,071	10,110,698	10,781	17,445	0.0538
	2-RW6-02 H WATER HTG & SPACE	321,526	17,595,247	22,014	14,606	0.0547
	4-RW6-02					
	2-RW7-02 H WATER HTG & SPACE	1,625	88,853	51	31,863	0.0547
	2-TD1-02 TOD DEMAND					
	2-TEH-02					
	2-TE1-02 TOD ENERGY	998	66,570	65	15,354	0.0667
	4-RW6-A	1	66	0	0	0.0660
	Unbilled	2,103	109,584			0.0521
	<b>Total</b>	<b>2,814,054</b>	<b>194,564,982</b>	<b>208,685</b>	<b>13,485</b>	<b>0.0691</b>
<b>RESIDENTIAL - RURAL 400-440</b>						
	4ALDC	0	-94	1	0	0.0000
	4-ALD-03 AREA LIGHTING					
	4-FM1-03 H ALL ELEC MODULAR					
	4-FS1-03 STANDARD	-23	-1,611	1	-23,000	0.0000
	4-FS2-03 H STANDARD WITH					
	4-FS3-03 H STANDARD WITH					
	4-FS6-03 H STANDARD WITH					
	4-FW1-03 WATER HEATING					
	4-FW2-03 H WATER HTG & SPACE					
	4-FW3-03 H WATER HTG & SPACE					
	4-FW6-03 H WATER HTG & SPACE					
	4-FW7-03 H WATER HTG & SPACE					
	4-RDH-03 H RES DMD WITH					
	Unbilled					
	<b>Total</b>	<b>-23</b>	<b>-1,705</b>	<b>2</b>	<b>-11,500</b>	<b>0.0000</b>
<b>SMALL OR COMMERCIAL - URBAN</b>						
	2-ALD-12 AREA LIGHTING	2,247	346,814	793	2,834	0.1543
	4-ALD-23 AREA LIGHTING					
	2-GS1-D					
	2-LGA-12 H LRG GEN SERV ALL	546,452	25,893,122	233	2,345,288	0.0474

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Sales of Electricity by Rate Schedule

Section 8 (iv)

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	2-LGH-12 H LRG GEN SERV	84,742	4,627,209	57	1,486,702	0.0546
	2-LGS-12 LARGE GENERAL	924,879	51,787,710	607	1,523,689	0.0560
	2-LSA-12	4,158	247,690	5	831,600	0.0596
	2-LSH-12 H LG PRIOR SC OR SR	6,359	374,816	7	908,429	0.0589
	2-LSS-12	3,666	256,546	6	611,000	0.0700
	2-LS1-12 OFF PEAK LIGHTING	30,486	1,383,792	1,240	24,585	0.0454
	2-MGA-12 H MED GEN SERV ALL	82,457	4,628,431	308	267,718	0.0561
	2-MGH-12 H MED GEN SERV	21,553	1,437,152	118	182,653	0.0667
	2-MGS-12 MEDIUM GENERAL	554,636	38,717,352	3,027	183,230	0.0698
	2-MSA-12	993	66,203	4	248,250	0.0667
	2-MSH-12 MED PRIOR SC OR SR	1,677	116,948	7	239,571	0.0697
	2-MSS-12 MEDIUM PRIOR SC OR	19,452	1,556,591	120	162,100	0.0800
	2-PGH-12				0	0.0000
	2-PGS-12 LARGE POWER	138,333	6,618,841	17	8,137,235	0.0478
	2-SGA-12 H SML GEN SERV ALL	16,402	1,222,066	975	16,823	0.0745
	2-SGH-12 H SML GEN SERV	11,488	940,775	387	29,685	0.0819
	2-SGS-12 SMALL GENERAL	281,906	24,685,330	17,197	16,393	0.0876
	2-SSA-12 H SML PRIOR ST ALL	450	35,138	2	225,000	0.0781
	2-SSH-12 H SM PRIOR SC OR SR	511	41,576	17	30,059	0.0814
	2-SSS-12 PRIOR SMALL SC OR SR	6,754	703,213	357	18,919	0.1041
	2-SUS-12 SMALL GEN SERV	2,850	358,846	1,029	2,770	0.1259
	Unbilled	7,759	332,011			0.0428
	<b>Total</b>	<b>2,750,210</b>	<b>166,378,172</b>	<b>26,513</b>	<b>103,731</b>	<b>0.0605</b>
SMALL OR COMMERCIAL -						
	2-LGAF	797	40,765	1	797,000	0.0511
	2-LGS-15 LARGE GENERAL	46,765	2,767,349	22	2,125,682	0.0592
	2-MGS-15 MEDIUM GENERAL	368	30,004	2	184,000	0.0815
	2-PGS-15 LARGE POWER	177,182	8,248,825	13	13,629,385	0.0466
	2-PGS-W	110,423	4,501,506	1	110,423,000	0.0408
	2-SGA-F	7	582	1	7,000	0.0831
	2-SGS-F	0	0	0	0	0.0000
	2-SGS-15 SMALL GENERAL	11	1,114	1	11,000	0.1013
	Unbilled	-514	-31,164			0.0606
	<b>Total</b>	<b>335,039</b>	<b>15,558,981</b>	<b>41</b>	<b>8,171,683</b>	<b>0.0464</b>
LARGE OR INDUSTRIAL -						
	2-LGS-17 LARGE GENERAL	8,858	500,296	5	1,771,600	0.0565
	2-MC1-17 SP					
	2-MGS-17	570	39,622	1	570,000	0.0695
	2-PGS-17 LARGE POWER	123,079	5,120,464	4	30,769,750	0.0416
	2-PGS-V	19,363	596,128	1	19,363,000	0.0308
	2-SGS-17 SMALL GENERAL		151	1	0	0.0000
	Unbilled	1,030	34,229			0.0332
	<b>Total</b>	<b>152,900</b>	<b>6,290,890</b>	<b>12</b>	<b>12,741,667</b>	<b>0.0411</b>
LARGE OR INDUSTRIAL - OTHER						
	2-LGA-19 H LRG GEN SERV ALL	30,903	1,664,152	13	2,377,154	0.0539
	2-LGH-19 H LARGE GEN SERV	2,196	127,645	2	1,098,000	0.0581
	2-LGS-19 LARGE GENERAL	90,197	5,439,037	56	1,610,661	0.0603
	2-MGA-19 H MED GEN SERV ALL	617	17,787	5	123,400	0.0288

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	2-MGH-19 H MED GEN SERV	494	34,247	2	247,000	0.0693
	2-MGS-19 MEDIUM GENERAL	24,456	1,847,629	147	166,367	0.0755
	2-PGS-19 LARGE POWER	118,809	5,784,987	14	8,486,357	0.0487
	2-SGA-19 H SM GEN SERV ALL	138	12,200	11	12,545	0.0884
	2-SGH-19 H SM GEN SERV SPACE	102	9,516	5	20,400	0.0933
	2-SGS-19 SMALL GENERAL	16,020	1,267,485	777	20,618	0.0791
	ASH GROVE AGGREGATE INC		-4,733			
	Unbilled	533	25,319			
	<b>Total</b>	<b>284,465</b>	<b>16,225,271</b>	<b>1,032</b>	<b>275,644</b>	<b>0.0570</b>
SMALL OR COMMERCIAL -RURAL						
	4-ALDJ	-2	-785	3	-667	0.3925
	4-ALD-22 AREA LIGHTING					
	4-LGA-J					
	4-LGH-22 H LARGE GEN SERV					
	4-LGS-22 LARGE GENERAL					
	4-LS1-22 OFF PEAK LIGHTING					
	4-LSA-22					
	4-LSS-22					
	4-MGA-22 H MED GEN SERV ALL					
	4-MGH-22 H MED GEN SERV SPC					
	4-MGS-22 MEDIUM GENERAL					
	4-MSA-J					
	4-MSH-22 H MED PRIOR SC OR SR					
	4-MSS-22 MEDIUM PRIOR SC OR					
	4-PGS-22 LARGE POWER					
	4-SGA-22 H SM GEN SERV ALL					
	4-SGH-22 H SM GEN SERV SPC					
	4-SGS-22 SMALL GENERAL	-14	-2,149	5	-2,800	0.1535
	4-SSH-22 H SM PRIOR SC OR SR					
	4-SSS-22 PRIOR SMALL SC OR SR					
	4-SUS-22 SMALL GENERAL SERV					
	Unbilled					
	<b>Total</b>	<b>-16</b>	<b>-2,934</b>	<b>8</b>	<b>-2,000</b>	<b>0.1834</b>
COMMERCIAL - PRIVATE 442004						
	2-MLI-K	1	111	1	1,000	0.1110
	2-MLS-K	2	393	1	2,000	0.1965
	Lioness Realty Lighting	0	373	0	0	0.0000
	<b>Total</b>	<b>3</b>	<b>877</b>	<b>2</b>	<b>1,500</b>	<b>0.2923</b>
PUBLIC STREET & HWY LIGHTING						
	2-MLC-L	116	9,847	2	58,000	0.0849
	2-MLI-L	145	16,901	15	9,667	0.1166
	4-MLI-L					
	2-MLM-L	2,513	476,649	28	89,750	0.1897
	4-MLM-L					
	2-MLS-L	14,363	3,340,609	45	319,178	0.2326
	2-MOSL	40	27,281	2	20,000	0.6820
	<b>Total</b>	<b>17,177</b>	<b>3,871,287</b>	<b>92</b>	<b>186,707</b>	<b>0.2254</b>

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
 Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
TRAFFIC SIGNAL SALES						
	2-TSL-34 TRAFFIC SIGNAL LIGHTS	2,887	814,291	14	206,214	0.2821
	<b>Total</b>	<b>2,887</b>	<b>814,291</b>	<b>14</b>	<b>206,214</b>	<b>0.2821</b>
Accounting Adjustment		-3		-3,671		
TOTAL Billed		6,345,782	403,230,133	232,730	27,267	0.0635
Total Unbilled Rev.		10,911	469,979	0	0	0.0431
<b>TOTAL</b>		<b>6,356,693</b>	<b>403,700,112</b>	<b>232,730</b>	<b>27,314</b>	<b>0.0635</b>

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
<b>SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS - 2007</b>						
<b>RESIDENTIAL - URBAN 400-440</b>						
	2-ALD-02 AREA LIGHTING	1,276	269,376	2,136	597	0.2111
	4-ALD-02 AREA LIGHTING					
	2-PG1-02 PARALLEL GENERATION					
	2-RDH-02 H RES DEMAND WITH					
	2-RDS-02 RES DEMAND -					
	2-RFA-02 H ALL ELECTRIC HOME					
	2-RSD-02 3P AIR-C DEMAND	1,805	136,005	36	50,139	0.0753
	2-RS1-02 RES STANDARD MULT	2,011,229	161,860,269	151,843	13,245	0.0805
	4-RS1-02 RES STANDARD MULT					
	2-RS2-02 H STANDARD WITH	3,565	260,242	244	14,611	0.0730
	2-RS3-02 H STANDARD WITH	15,010	994,150	1,136	13,213	0.0662
	2-RS6-02 H STANDARD WITH	284,315	17,797,802	17,376	16,363	0.0626
	2-RW1-02 WATER HEATING	53,121	3,697,652	3,880	13,691	0.0696
	2-RW2-02 H WATER HTG & SPACE	11,761	687,554	818	14,378	0.0585
	2-RW3-02 H WATER HTG & SPACE	195,147	11,203,412	10,759	18,138	0.0574
	2-RW6-02 H WATER HTG & SPACE	350,358	20,540,874	22,736	15,410	0.0586
	4-RW6-02					
	2-RW7-02 H WATER HTG & SPACE	1,660	98,014	51	32,549	0.0590
	2-TD1-02 TOD DEMAND					
	2-TEH-02					
	2-TE1-02 TOD ENERGY	942	68,634	64	14,719	0.0729
	Unbilled	1,545	896,701			0.5804
	<b>Total</b>	<b>2,931,734</b>	<b>218,510,685</b>	<b>211,079</b>	<b>13,889</b>	<b>0.0745</b>
<b>RESIDENTIAL - RURAL 400-440</b>						
	4-ALDC	0	-10		0	0.0000
	4-ALD-03 AREA LIGHTING					
	4-FM1-03 H ALL ELEC MODULAR					
	4-FS1-03 STANDARD	1	87		0	0.0870
	4-FS2-03 H STANDARD WITH					
	4-FS3-03 H STANDARD WITH					
	4-FS6-03 H STANDARD WITH					
	4-FW1-03 WATER HEATING					
	4-FW2-03 H WATER HTG & SPACE					
	4-FW3-03 H WATER HTG & SPACE					
	4-FW6-03 H WATER HTG & SPACE					
	4-FW7-03 H WATER HTG & SPACE					
	4-RDH-03 H RES DMD WITH					
	Unbilled					
	<b>Total</b>	<b>1</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>0.0770</b>
<b>SMALL OR COMMERCIAL - URBAN</b>						
	2-ALD-12 AREA LIGHTING	2,217	373,089	792	2,799	0.1683
	4-ALD-23 AREA LIGHTING					
	2-GS1-D					
	2-LGA-12 H LRG GEN SERV ALL	631,039	31,639,763	258	2,445,888	0.0501
	2-LGH-12 H LRG GEN SERV	97,784	5,504,291	64	1,527,875	0.0563

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWH Sold
	2-LGS-12 LARGE GENERAL	923,481	53,606,342	602	1,534,022	0.0580
	2-LSA-12	400	22,283		#DIV/0!	0.0557
	2-LSH-12 H LG PRIOR SC OR SR	531	26,776	1	531,000	0.0504
	2-LSS-12	263	17,611	1	263,000	0.0670
	2-LS1-12 OFF PEAK LIGHTING	31,085	1,512,667	1,274	24,400	0.0487
	2-MGA-12 H MED GEN SERV ALL	85,586	5,201,547	338	253,213	0.0608
	2-MGH-12 H MED GEN SERV	22,572	1,587,899	118	191,288	0.0703
	2-MGS-12 MEDIUM GENERAL	607,533	44,573,896	3,238	187,626	0.0734
	2-MSA-12	129	5,946		#DIV/0!	0.0461
	2-MSH-12 MED PRIOR SC OR SR	233	12,170	1	233,000	0.0522
	2-MSS-12 MEDIUM PRIOR SC OR	1,496	117,794	11	136,000	0.0787
	2-PGH-12				#DIV/0!	#DIV/0!
	2-PGS-12 LARGE POWER	168,804	8,787,238	22	7,672,909	0.0521
	2-SGA-12 H SML GEN SERV ALL	19,589	1,551,733	1,037	18,890	0.0792
	2-SGH-12 H SML GEN SERV	11,878	979,227	401	29,621	0.0824
	2-SGS-12 SMALL GENERAL	275,322	25,498,249	17,717	15,540	0.0926
	2-SSA-12 H SML PRIOR ST ALL	20	1,490		#DIV/0!	0.0745
	2-SSH-12 H SM PRIOR SC OR SR	65	3,810	2	32,500	0.0586
	2-SSS-12 PRIOR SMALL SC OR SR	427	41,086	17	25,118	0.0962
	2-SUS-12 SMALL GEN SERV	2,817	374,199	1,021	2,759	0.1328
	Unbilled	10,766	996,669			0.0926
	<b>Total</b>	<b>2,894,037</b>	<b>182,435,775</b>	<b>26,915</b>	<b>107,525</b>	<b>0.0630</b>
SMALL OR COMMERCIAL -						
	2-LGAF	891	47,026	1	891,000	0.0528
	2-LGS-15 LARGE GENERAL	50,224	3,114,376	21	2,391,619	0.0620
	2-MGS-15 MEDIUM GENERAL	308	27,172	2	154,000	0.0882
	2-PGS-15 LARGE POWER	184,859	8,872,102	13	14,219,923	0.0480
	2-PGS-W	113,521	4,739,742	1	113,521,000	0.0418
	2-SGA-F	9	747	1	9,000	0.0830
	2-SGS-F					
	2-SGS-15 SMALL GENERAL	20	2,646	2	10,000	0.1323
	Unbilled	1,348	92,666			0.0687
	<b>Total</b>	<b>351,180</b>	<b>16,896,477</b>	<b>41</b>	<b>8,565,366</b>	<b>0.0481</b>
LARGE OR INDUSTRIAL -						
	2-LGS-17 LARGE GENERAL	9,578	560,545	5	1,915,600	0.0585
	2-MC1-17 SP					
	2-MGS-17	578	41,940	1	578,000	0.0726
	2-PGS-17 LARGE POWER	110,640	4,963,046	4	27,660,000	0.0449
	2-PGS-V	19,534	683,201	1	19,534,000	0.0350
	2-SGS-17 SMALL GENERAL	0	159	1	0	0.0000
	Unbilled	-1,366	-25,919			0.0190
	<b>Total</b>	<b>138,964</b>	<b>6,222,972</b>	<b>12</b>	<b>11,580,333</b>	<b>0.0448</b>
LARGE OR INDUSTRIAL - OTHER						
	2-LGA-19 H LRG GEN SERV ALL	28,488	1,650,169	12	2,374,000	0.0579
	2-LGH-19 H LARGE GEN SERV	1,345	88,623	2	672,500	0.0659
	2-LGS-19 LARGE GENERAL	91,365	5,727,153	55	1,661,182	0.0627
	2-MGA-19 H MED GEN SERV ALL	1,821	102,920	5	364,200	0.0565
	2-MGH-19 H MED GEN SERV	432	33,453	2	216,000	0.0774

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Sales of Electricity by Rate Schedule

Section 8 (iv)

Source: Kansas Supplemental Annual Report to the FERC Form 1, page 11 to 11.3

**SALES OF ELECTRICITY BY RATE SCHEDULE - KANSAS ONLY- 2004 through 2007**

Revenue Classification	Number and Title of Rate Schedule	MWh Sold	Revenue	Average Number of Customers	KWh of Sales Per Customer	Revenue Per KWh Sold
	2-MGS-19 MEDIUM GENERAL	26,296	2,028,187	146	180,110	0.0771
	2-PGS-19 LARGE POWER	106,230	5,496,663	13	8,171,538	0.0517
	2-SGA-19 H SM GEN SERV ALL	276	22,643	13	21,231	0.0820
	2-SGH-19 H SM GEN SERV SPACE	135	12,080	5	27,000	0.0895
	2-SGS-19 SMALL GENERAL	14,887	1,224,376	761	19,562	0.0822
	ASH GROVE AGGREGATE INC		-2,911			
	Unbilled	-344	8,829			
	<b>Total</b>	<b>270,931</b>	<b>16,392,185</b>	<b>1,014</b>	<b>267,190</b>	<b>0.0605</b>
COMMERCIAL - PRIVATE 442004						
	2-MLI-K	1	120	1	1,000	0.1200
	2-MLS-K	2	423	1	2,000	0.2115
	<b>Total</b>	<b>3</b>	<b>543</b>	<b>2</b>	<b>3,000</b>	<b>0.1810</b>
PUBLIC STREET & HWY LIGHTING						
	2-MLC-L	59	-8,688	2	29,500	-0.1473
	2-MLI-L	145	18,195	15	9,667	0.1255
	4-MLI-L					
	2-MLM-L	2,498	503,660	28	89,214	0.2016
	4-MLM-L					
	2-MLS-L	14,248	3,592,221	45	316,622	0.2521
	2-MOSL	44	34,902	2	22,000	0.7932
	<b>Total</b>	<b>16,994</b>	<b>4,140,290</b>	<b>92</b>	<b>184,717</b>	<b>0.2436</b>
TRAFFIC SIGNAL SALES						
	2-TSL-34 TRAFFIC SIGNAL LIGHTS	2,878	933,328	14	205,571	0.3243
	<b>Total</b>	<b>2,878</b>	<b>933,328</b>	<b>14</b>	<b>205,571</b>	<b>0.3243</b>
Accounting Adjustment						
				2		
TOTAL Billed		6,594,773	443,563,388	239,169	27,574	0.0673
Total Unbilled Rev.		11,949	1,968,946	0	0	0.1648
<b>TOTAL</b>		<b>6,606,722</b>	<b>445,532,334</b>	<b>239,169</b>	<b>27,624</b>	<b>0.0674</b>

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Annual Payrolls by Primary Account  
Source: Class Cost spreadsheet from Accounting

Section 8 (v)

Primary Account Description	Calendar Year Ending		12 MO Prior to the Test Yr and	
	Labor 2004	Labor 2005	Labor 2006	Labor 2007
<b>PRODUCTION EXPENSES</b>				
500 SUPERVISION AND ENGINEERING	5,077,443	5,111,748	4,544,977	4,051,779
501 FUEL	4,912,246	5,078,259	5,120,834	5,318,313
502 STEAM EXPENSES	7,036,330	6,979,178	7,570,142	8,729,403
503 STEAM FROM OTHER SOURCES	0	0	0	0
505 ELECTRIC EXPENSES TURBOGEN	6,325,677	5,525,250	5,522,366	4,685,269
506 MISC STEAM POWER EXPENSES	3,490,556	4,374,164	5,838,746	5,708,680
507 RENTS	0	1,374	66	0
510 SUPERVISION AND ENGINEERING	1,964,331	2,217,716	2,701,696	2,886,681
511 MAINTENANCE OF STRUCTURES	1,185,424	1,041,207	943,245	936,242
512 MAINTENANCE OF BOILER PLANT	9,708,038	7,641,542	7,921,399	8,181,546
513 MAINTENANCE OF ELECTRIC PLANT	1,700,830	1,941,976	1,470,960	1,526,416
514 MAINTENANCE MISCELLANEOUS	90,609	133,318	49,228	44,748
517 NUCLEAR PROD. SUPERVISION & ENGINEERING	4,256,313	4,659,444	4,715,368	4,443,139
518 NUCLEAR FUEL	0	0	0	0
519 COOLANTS AND WATER	1,078,145	1,266,472	1,254,066	1,156,690
520 STEAM EXPENSES	6,037,767	6,667,085	7,075,050	6,391,515
523 ELECTRIC EXPENSES	675,707	789,799	810,177	702,315
524 MISCELLANEOUS	9,387,872	9,516,107	9,697,044	10,463,348
525 RENTS	0	0	0	0
528 SUPERVISION & ENGINEERING	2,434,132	2,507,061	2,749,017	2,935,849
529 MAINTENANCE OF STRUCTURES	1,412,036	1,654,730	1,719,019	1,494,978
530 MAINTENANCE OF REACTOR PLANT	1,453,595	1,712,398	1,760,336	1,519,366
531 MAINTENANCE OF ELECTRIC PLANT	1,254,100	1,613,510	1,509,395	1,369,961
532 MAINTENANCE OF MISC. NUCLEAR PLANT	858,780	1,002,080	1,035,547	946,256
546 SUPERVISION & ENGINEERING	476,011	618,536	558,978	824,485
547 FUEL	99,300	92,179	120,272	108,013
548 GENERATION EXPENSES	377,414	322,560	292,158	555,297
549 MISC. OTHER POWER GEN. EXPENSES	108,282	95,803	176,875	107,445
550 RENTS	0	12	0	0
551 SUPERVISION & ENGINEERING	12,671	15,939	9,039	27,801
552 MAINTENANCE OF STRUCTURES	18,156	26,328	9,491	21,325
553 GENERATION AND ELECTRIC EQUIP	179,918	122,312	201,888	146,871
554 MAINT. OF MISC. OTHER POWER GEN. PLANT	6,585	10,656	12,674	37,148
555 PURCHASED & INTERCHANGE POWER	0	180	0	0
556 SYSTEM CONTROL & LOAD DISPATCH	2,167,089	2,356,872	1,812,668	1,895,904
557 OTHER EXPENSES	5,536,431	3,700,507	4,136,468	4,328,148
<b>TOTAL POWER PRODUCTION EXPENSES</b>	<b>79,321,792</b>	<b>78,796,302</b>	<b>81,339,189</b>	<b>81,544,932</b>
<b>TRANSMISSION EXPENSES</b>				
560 OPERATION SUPERVISION & ENGRG	1,935,035	2,017,469	2,021,455	1,523,831
561 LOAD DISPATCHING	629,560	618,123	572,928	501,971
562 STATION EXPENSES	94,221	94,684	116,678	113,895
563 OVERHEAD LINE EXPENSES	37,631	32,632	35,033	59,145
564 UNDERGROUND LINE EXPENSES	871	951	869	521
565 TRANSMISSION OF ELEC BY OTHERS	(24)	89	0	0
566 MISC TRANSMISSION EXPENSES	853,842	935,523	834,012	1,254,165
567 RENTS	0	0	0	0
568 MAINTENANCE SUPERVISION & ENGRG	0	351	0	74
569 STRUCTURES	0	0	427	165
570 STATION EQUIPMENT	293,952	385,404	372,352	346,676
571 OVERHEAD LINES	58,709	31,740	29,921	37,978
572 UNDERGROUND LINES	3,385	4,633	2,823	3,096
575 POWER MARKETING OPERATIONS			253	0
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>3,907,181</b>	<b>4,121,599</b>	<b>3,986,751</b>	<b>3,841,518</b>
<b>DISTRIBUTION EXPENSES</b>				
580 OPERATION SUPERVISION & ENGRG	1,750,387	1,810,762	1,501,212	1,767,327
581 LOAD DISPATCHING	703,773	795,560	1,067,306	963,370



**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Annual Payrolls by Primary Account  
Source: Class Cost spreadsheet from Accounting

Section 8 (v)

Primary Account	Description	Calendar Year Ending		12 MO Prior to the	
		Labor 2004	Labor 2005	Labor 2006	Labor 2007
582	STATION EXPENSES	32,070	30,285	59,550	39,604
583	OVERHEAD LINE EXPENSES	1,205,577	1,461,144	1,267,261	1,633,688
584	UNDERGROUND LINE EXPENSES	827,780	870,148	680,401	628,426
585	STREET LIGHTING & SIGNAL SYSTEMS	89,759	110,604	50,724	38,671
586	METER EXPENSES	997,257	1,011,465	1,009,067	1,044,712
587	CUSTOMERS INSTALLATIONS	306,867	351,418	360,170	345,644
588	MISC DISTRIBUTION EXPENSE	9,410,292	8,440,522	6,329,023	4,653,394
589	RENTS	0	4,144	0	0
590	MAINTENANCE SUPERVISION & ENRG	306,033	252,396	208,663	141,440
591	STRUCTURES	58,264	46,752	56,855	71,088
592	STATION EQUIPMENT	449,744	533,813	524,546	486,921
593	OVERHEAD LINES	2,156,320	2,626,336	2,052,815	2,571,386
594	UNDERGROUND LINES	761,502	915,152	1,124,305	1,613,364
595	LINE TRANSFORMERS	726,928	813,832	1,084,384	1,125,765
596	STREET LIGHTING & SIGNAL SYSTEMS	163,615	227,063	329,117	364,077
597	METERS	427,717	446,466	574,973	520,023
598	MISC DISTRIBUTION PLANT	66,421	136,243	120,177	472,375
<b>TOTAL DISTRIBUTION EXPENSES</b>		<b>20,440,307</b>	<b>20,884,105</b>	<b>18,400,549</b>	<b>18,481,275</b>
<b>CUSTOMERS ACCOUNTS EXPENSE</b>					
901	SUPERVISION	705,774	397,589	439,125	85,629
902	METER READING EXPENSES	702,715	868,488	951,245	946,810
903	CUST RECORDS & COLLECTION EXP	6,419,035	6,437,625	6,055,764	5,912,681
904	UNCOLLECTIBLE ACCOUNTS	0	1,492	0	0
905	MISC EXPENSE	17,044	9,612	0	0
<b>TOTAL CUSTOMERS ACCOUNTS EXPENSE</b>		<b>7,844,569</b>	<b>7,714,806</b>	<b>7,446,134</b>	<b>6,945,120</b>
<b>CUSTOMERS SERVICES &amp; INFO EXP</b>					
907	CUSTOMER SERVICE SUPERVISION EXPENSE			186	0
908	CUSTOMER ASSISTANCE EXPENSE	984,016	1,180,994	1,008,353	658,299
908	PUBLIC INFORMATION	0	0	0	0
909	INSTRUCTIONAL ADVERTISING	0	0	611	0
910	MISCELLANEOUS CUSTOMER SERVICE EXPENS	938	563	33	0
<b>TOTAL CUSTOMER SERVICES &amp; INFO EXP</b>		<b>984,954</b>	<b>1,181,557</b>	<b>1,009,183</b>	<b>658,299</b>
<b>SALES EXPENSE</b>					
912	DEMONSTRATION & SELLING EXP - RETAIL	0	0	0	
912	DEMONSTRATION & SELLING EXP - WHOLESALE	0	0	0	
912	DEMONSTRATION & SELLING EXP - MISC.	173,487	157,638	318,459	606,167
913	ADVERTISING	0	360	890	0
916	MISC SALES EXPENSE - RETAIL	477,186	248,955	169,643	102,861
916	MISC SALES EXPENSE - WHOLESALE	0	0	0	
<b>TOTAL SALES EXPENSE</b>		<b>650,673</b>	<b>406,953</b>	<b>488,992</b>	<b>709,029</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>					
920	SALARIES	30,209,640	35,469,907	42,307,195	36,516,088
921	OFFICE EXPENSE	241,530	384,166	39,203	41,295
922	ADMIN EXP TRANSFERRED - CR	0	-	(876,864)	(852,386)
923	OUTSIDE SERVICES	(157,924)	2,938	113,630	21,869
924	PROPERTY INSURANCE	0	1,782	-	-
925	INJURIES & DAMAGES	130,262	180,537	635,806	790,695
926	EMPLOYEE BENEFITS	768,109	(53,779)	(122,909)	(840,856)
928	REGULATORY EXPENSES	368,667	873,357	2,250,579	1,676,326
930.1	GENERAL ADVERTISING	255,266	225,552	191,206	211,960
930.2	MISCELLANEOUS EXPENSE	667,639	797,740	715,282	583,476
931	RENTS	381	867	-	10,814
933	FLEET EXPENSE; TRANSPORTATION & O SERIES	2,987,885	3,037,769	3,323,316	3,268,880
935	MAINTENANCE OF GENERAL PLANT	375,918	409,873	837,429	723,682
<b>TOTAL ADMINISTRATIVE &amp; GENERAL EXPENSE</b>		<b>35,847,373</b>	<b>41,330,709</b>	<b>49,413,873</b>	<b>42,151,843</b>

**Kansas City Power & Light Company**  
**SECTION 8: FINANCIAL AND OPERATING DATA**  
Annual Payrolls by Primary Account  
Source: Class Cost spreadsheet from Accounting

Section 8 (v)

Primary Account Description	Calendar Year Ending		12 MO Prior to the Test Yr and	
	Labor 2004	Labor 2005	Labor 2006	Labor 2007
<b>TOTAL LABOR CHARGED TO O&amp;M EXPENSES</b>	<u>148,996,850</u>	<u>154,436,031</u>	<u>162,084,671</u>	<u>154,332,016</u>
<b>OTHER ACCOUNTS:</b>				
<b>PLANT (CWIP) 107XXX</b>	<u>23,615,596</u>	<u>20,177,578</u>	<u>35,014,077</u>	<u>40,221,690</u>
<b>REMOVALS (RWIP) 108XXX</b>	<u>2,255,206</u>	<u>2,161,162</u>	<u>2,461,631</u>	<u>2,921,175</u>
<b>OTHER BALANCE SHEET ACCOUNTS:</b>				
1201XX NUCLEAR FUEL	0	42,640	0	263,306
1516XX UNIT TRAIN	85,261	71,045	87,057	32,830
1516XX JOINT VENTURE ADJ. TO UNIT TRAINS	(27,996)	0	(21,221)	(8,587)
185XXX TEMP FACILITIES	244,082	224,058	180,583	141,676
1860XX DEFERRED DEBITS	0	37	0	0
1861XX BILLING WORKORDERS	878,654	2,184,452	1,250,848	1,610,773
1862XX MISCELLANEOUS WORKORDERS	62,467	51,990	60,277	83,816
1862XX NON-UTILITY CWIP & RWIP	68,220	67,863	29,506	26,393
186299				
999XXX SUSPENSE	0	4,297	0	0
188001 R&D EXPENSE	0	360	0	0
232006 CONTRACTOR RETENTIONS	74	1,166	0	0
18244X DEFERRED CUSTOMER PROGRAMS				220,537
<b>TOTAL OTHER BALANCE SHEET</b>	<u>1,310,762</u>	<u>2,647,908</u>	<u>1,587,050</u>	<u>2,370,744</u>
<b>OTHER INCOME/DEDUCTIONS</b>				
8171XX				
8182XX NON-UTILITY EXPENSES	186,596	175,674	158,155	125,971
8261XX DONATIONS	81,983	137,954	230,049	301,650
8264XX CIVIC & POLITICAL	335,080	326,190	251,407	232,300
8265XX OTHER INCLUDING MERGER ACTIVITIES	27,604	29,031	10,569	15,184
<b>TOTAL OTHER INCOME/DEDUCTIONS</b>	<u>631,262</u>	<u>668,849</u>	<u>650,180</u>	<u>675,105</u>
<b>GRAND TOTAL</b>	<u>176,809,676</u>	<u>180,091,528</u>	<u>201,797,609</u>	<u>200,520,730</u>

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

Sec 9 - Test Yr Pro Forma Inc Semts - P.xls

Section 9 (i) and (ii)

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	472,108,628	60,430,000	11,200,000	543,738,628
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	7,521,333	0	0	7,521,333
1-012		BULK POWER SALES	TSFR 2-042	74,503,227	0	0	74,503,227
1-013		SALES FOR RESALE	TSFR 2-047	0	0	0	0
1-014		BPS IN EXCESS OF 25% WITH INTEREST	TSFR 2-049	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	101,560,200	0	0	101,560,200
1-018	401	PURCHASED POWER	TSFR 4-392	25,946,066	0	0	25,946,066
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-394	201,865,913	222,080	0	202,087,994
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	76,728,999	0	0	76,728,999
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-192	20,626,074	0	11,200,000	31,826,074
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	0	0	0
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	90,512	0	0	90,512
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	33,900,398	0	0	33,900,398
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	19,990,909	23,845,633	0	43,836,541
1-026		TOTAL ELECTRIC OPER. EXPENSES		480,708,981	24,067,713	11,200,000	515,976,694
1-027		NET ELECTRIC OPERATING INCOME		73,424,207	36,362,287	0	109,786,494

\*\* 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\_9 - Test Yr Pro Forma Inc Stmt - P - x1.e

Section 9 (f) and (g)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
					COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606						
1-009	400	OPERATING REVENUE	TSFR 2-014		1,041,503,704	12,479,937	1,053,983,641	472,108,628	60,430,000	12,80%	532,538,628					
1-010		RETAIL SALES	TSFR 2-031		17,213,210	34,339	17,247,549	7,521,333	0		7,521,333					
1-011		MISCELLANEOUS REVENUE	TSFR 2-042		230,011,997	(68,553,337)	161,458,660	74,503,227	0		74,503,227					
1-012		BULK POWER SALES	TSFR 2-047		3,970,316	0	3,970,316	0	0		0					
1-013		SALES FOR RESALE	TSFR 2-049		0	1,132,799	1,132,799	0	0		0					
1-014		BPS IN EXCESS OF 25% WITH INTEREST			0	0	0	0	0		0					
1-015		TOTAL OPERATING REVENUE			1,292,699,227	(54,908,282)	1,237,792,965	554,133,188	60,430,000		614,563,188					
1-016		OPERATING EXPENSES														
1-017	401	FUEL	TSFR 4-399		245,522,558	(4,833,683)	240,688,895	101,580,200	0		101,580,200					
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		202,087,994					
1-020	401 & 402	DEPRECIATION EXPENSE	TSFR 5-174		140,523,111	27,984,232	168,507,343	76,728,909	0		76,728,909					
1-021	403	AMORTIZATION EXPENSE	TSFR 5-202		35,032,043	24,806,173	59,838,216	20,626,074	0		20,626,074					
1-022	404-407	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0.0000%	0	463,743	463,743	0	0		0					
1-023	431	INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0.0000%	0	99,512	99,512	0	0		0					
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041		113,006,328	(37,472,299)	75,534,029	33,900,398	0		33,900,398					
1-025	408	FEDERAL AND STATE INCOME TAXES	TSFR 6-041		70,364,105	(36,716,473)	33,647,632	19,990,909	23,845,633		43,836,541					
1-026	409	TOTAL ELECTRIC OPER. EXPENSES	TSFR 7-124		1,078,477,810	5,449,017	1,083,926,827	480,708,981	24,067,713		504,776,694					
1-028		NET ELECTRIC OPERATING INCOME			214,221,418	(60,355,279)	153,866,139	73,424,207	36,362,287		109,786,494					
1-030		RATE BASE														
1-031	101	TOTAL ELECTRIC PLANT	TSFR 11-297		5,435,408,207	571,801,626	6,007,207,833	2,699,422,993	0		2,699,422,993					
1-032	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					
1-033	108, 111	NET PLANT	TSFR 15-043		2,841,567,589	487,325,092	3,338,892,680	1,488,118,251	0		1,488,118,251					
1-035		PLUS:														
1-036	186	WORKING CAPITAL	TSFR 15-043		109,819,804	6,051,086	115,870,890	46,478,077	(1,270,783)		45,207,294					
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	0.0000%	6,902,218	(7,093,827)	(181,609)	0	0		0					
1-038	1038	PRIOR NET PREPAID PENSION ASSET - KS	100 KS	100.0000%	5,610,427	(5,758,047)	(147,620)	(147,620)	0		(147,620)					
1-039	182.3	PENSION REGULATORY ASSET - VAS	100 VAS	0.0000%	151,975	(155,974)	(3,999)	0	0		0					
1-040	182.3	PENSION REGULATORY ASSET - PAS87	SAL & WAGES	44.0719%	26,124,510	(13,802,102)	12,522,408	5,519,616	0		5,519,616					
1-041	1-042	PENSION REGULATORY ASSET - PAS88	SAL & WAGES	44.0719%	24,044,123	(7,092,118)	16,952,005	7,472,089	0		7,472,089					
1-042	1-043	PENSION REGULATORY ASSET - PAS158	SAL & WAGES	44.0719%	0	7,500,514	7,500,514	3,306,070	0		3,306,070					
1-043		REG ASSET - DSM PROGRAMS - MO	100 MO	0.0000%	7,520,361	8,322,491	15,842,852	0	0		0					
1-044		REG ASSET - DSM PROGRAMS - KS	100 KS	100.0000%	0	0	0	0	0		0					
1-046		LESS:														
1-047	282 & 283	ACCUM. DEFERRED TAXES	TSFR 8-081		558,194,152	(3,160,622)	555,033,530	257,387,399	0		257,387,399					
1-048	284	DEFERRED GAIN ON SO2 EMISSION CR	EI	42.1911%	88,428,989	(1,298,131)	87,130,858	36,761,427	0		36,761,427					
1-049	284	DEFERRED GAIN ON SO2 EMISSION CR - MO	100 MO	0.0000%	(963,168)	0	(963,168)	0	0		0					
1-050	282	CUST ADVANCES FOR CONST - MO	100 MO	0.0000%	184,485	0	184,485	0	0		0					
1-051	235	CUST ADVANCES FOR CONST - KS	100 KS	100.0000%	2,175,074	0	2,175,074	0	0		2,175,074					
1-052	235	CUSTOMER DEPOSITS - MO	100 MO	0.0000%	5,626,974	0	5,626,974	0	0		0					
1-053	235	CUSTOMER DEPOSITS - KS	100 KS	100.0000%	2,022,444	0	2,022,444	0	0		2,022,444					
1-054		RATE BASE			2,370,463,711	488,593,487	2,859,057,198	1,255,419,394	(1,270,783)		1,254,148,611					
1-055		RATE OF RETURN			9.037%		5.392%	5.849%			8.754%					
1-056		ROE			11.261%		4.661%	5.504%			10.750%					
1-057																
1-058																
1-059																

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

Sec\_9-Test\_Yr\_Pro Forma\_Inc\_Semis-P.xls

Section 9 (i) and (ii)

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
2-009		ELECTRIC - RETAIL SALES								
2-010		MISSOURI/EXCLUDING GRT)	100 MO	0.0000%	55,189,395	30,044,618	581,875,013	0	0	0
2-011		GRT IN MO REVENUE	100 MO	0.0000%	44,146,975	(44,146,975)	0	0	0	0
2-012		TOTAL MISSOURI			585,921,370	(14,098,357)	581,875,013	0	0	0
2-013		KANSAS	100 KS	100.0000%	445,532,334	26,570,294	472,108,628	472,108,628	60,430,000	532,538,628
2-014		TOTAL RETAIL SALES			1,041,503,704	12,471,937	1,053,983,641	472,108,628	60,430,000	532,538,628
2-015										
2-016		MISCELLANEOUS REVENUE								
2-017	450	FORGOTTEN DISCOUNTS - MO	100 MO	0.0000%	1,635,024	(32,818)	1,602,206	0	0	0
2-018		FORGOTTEN DISCOUNTS - KS	100 KS	100.0000%	1,125,836	67,157	1,192,996	1,192,996	0	1,192,996
2-019	451	MISCELLANEOUS SERVICES - MO	100 MO	0.0000%	957,415	0	957,415	0	0	0
2-020		MISCELLANEOUS SERVICES - KS	100 KS	100.0000%	515,984	0	515,984	515,984	0	515,984
2-021		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	46.5366%	(225,789)	0	(225,789)	(105,081)	0	(105,081)
2-022	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	0.0000%	230,114	0	230,114	0	0	230,114
2-023		RENT FROM ELECTRIC PROPERTY - KS	100 KS	100.0000%	41,258	0	41,258	230,114	0	18,549
2-024		RENT FROM ELEC PROP - ALLOCATED - PROD	D3	44.9593%	1,883,769	0	6,785	3,051	0	18,549
2-025		RENT FROM ELEC PROP - ALLOCATED - TRANS	D3	44.9593%	10,134,383	0	1,883,769	881,350	0	3,051
2-026		TRANS FOR OTHERS	D3	44.9593%	231,566	0	231,566	4,556,343	0	4,556,343
2-028	456	OTHER ELEC REVENUES - MO	100 MO	100.0000%	88,152	0	88,152	0	0	88,152
2-029		OTHER ELEC REVENUES - KS	100 KS	100.0000%	300,527	0	300,527	139,864	0	139,864
2-030		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	46.5366%	17,213,210	34,339	17,247,549	7,521,333	0	7,521,333
2-031		TOTAL MISCELLANEOUS REVENUE								
2-032										
2-033		BULK POWER SALES (BPS)								
2-034	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	44.9593%	11,205,000	0	11,205,000	5,037,885	0	5,037,885
2-035		FIRM BULK SALES (ENERGY)	E1	42.1911%	48,695,350	(22,327,610)	28,667,740	11,251,403	0	11,251,403
2-036		OTHER MISC & ADJUSTMENTS	E1	42.1911%	2,035,787	(1,801,787)	234,000	98,727	0	98,727
2-037		BULK SALES RECLASSIFIED AS TRANS REV	E1	42.1911%	183,600	0	183,600	77,463	0	77,463
2-038										
2-039										
2-040		SUBTOTAL BULK POWER SALES			230,185,597	(88,553,337)	161,632,260	74,580,660	0	74,580,660
2-041		REV ON TRANS FOR KCP&L	E1	42.1911%	(183,600)	0	(183,600)	(77,463)	0	(77,463)
2-042		TOTAL BULK POWER SALES			230,011,997	(88,553,337)	161,458,660	74,503,227	0	74,503,227
2-043										
2-044		SALES FOR RESALE (FERC JURIS CUST)								
2-045	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	0.0000%	3,970,316	0	3,970,316	0	0	0
2-046		TRANSMISSION FOR FERC WHOLE FIRM POWER	100 WS	0.0000%	0	0	0	0	0	0
2-047		TOTAL SALES FOR RESALE			3,970,316	0	3,970,316	0	0	0
2-048										
2-049	447	BPS IN EXCESS OF 25% WITH INTEREST	100 MO	0.0000%	0	1,132,799	1,132,799	0	0	0
2-050										
2-051		TOTAL ELECTRIC OPERATING REVENUE			1,292,699,227	(54,906,562)	1,237,792,665	554,133,188	60,430,000	614,563,188

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 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
4009		POWER PRODUCTION EXPENSES								
4010		STEAM POWER GENERATION								
4011		OPERATION								
4012	500	SUPERVISION AND ENGINEERING	D1	44.9593%	0	1,633,397	1,633,397	734,363	0	734,363
4013		LABOR	D2	44.9593%	5,704,445	0	5,704,445	2,564,676	0	2,564,676
4014		OTHER			5,704,445	1,633,397	7,337,842	3,299,039	0	3,299,039
4015		TOTAL ACCOUNT 500								
4016		FUEL								
4017	501	LABOR	E1	42.1911%	5,318,313	875,353	6,193,666	2,613,174	0	2,613,174
4018		OTHER								
4019		COAL & FREIGHT	E1	42.1911%	165,380,432	(8,345,630)	157,034,802	68,254,652	0	68,254,652
4020		STB AMORTIZATION - KS	100 KS	100.0000%	146,737	(498,339)	(351,602)	(351,602)	0	(351,602)
4021		STB AMORTIZATION - MO	100 MO	0.0000%	192,251	(698,894)	(506,643)	0	0	0
4022		OIL	E1	42.1911%	4,930,306	6,087,641	11,017,947	4,648,589	0	4,648,589
4023		GAS	E1	42.1911%	6,335,894	1,085,311	7,421,205	771,737	0	771,737
4024		FUEL HAND, LIMESTONE & OTHER	E1	42.1911%	6,143,881	5,608,170	11,752,051	4,958,315	0	4,958,315
4025		OTHER FUEL AMORTIZATIONS	E1	42.1911%	0	0	0	0	0	0
4026		UNIT TRAIN - DEPRECIATION	E1	42.1911%	1,049,773	230,207	1,279,980	575,470	0	575,470
4027		FUEL ADJ FOR NORMALIZATIONS	TSFR 5-017		0	0	0	0	0	0
4028		SUBTOTAL OTHER	E1	42.1911%	178,479,274	3,448,466	181,927,740	78,803,181	0	78,803,181
4029		TOTAL ACCOUNT 501			183,797,587	4,323,820	188,121,407	79,416,354	0	79,416,354
4030	502	STEAM EXPENSES	D1	44.9593%	0	1,436,996	1,436,996	646,063	0	646,063
4031		LABOR	D2	44.9593%	13,201,724	1,436,996	13,201,724	5,935,397	0	5,935,397
4032		OTHER			13,201,724	1,436,996	14,638,720	6,581,460	0	6,581,460
4033		TOTAL ACCOUNT 502								
4034	503	STEAM FROM OTHER SOURCES	E1	42.1911%	0	0	0	0	0	0
4035		LABOR	E1	42.1911%	0	0	0	0	0	0
4036		OTHER			0	0	0	0	0	0
4037		TOTAL ACCOUNT 503								
4038	505	ELECTRIC EXPENSES TURBOGEN	D1	44.9593%	0	771,159	771,159	346,707	0	346,707
4039		LABOR	D2	44.9593%	5,751,143	0	5,751,143	2,565,671	0	2,565,671
4040		OTHER			5,751,143	0	6,522,303	2,932,379	0	2,932,379
4041		TOTAL ACCOUNT 505								
4042	506	MISC STEAM POWER EXPENSES	D1	44.9593%	0	941,351	941,351	423,225	0	423,225
4043		LABOR	D2	44.9593%	10,656,426	0	10,656,426	4,791,050	0	4,791,050
4044		OTHER			10,656,426	0	11,597,778	5,214,275	0	5,214,275
4045		TOTAL ACCOUNT 506								
4046	507	RENTS	D1	44.9593%	0	0	0	0	0	0
4047		LABOR	D2	44.9593%	3,111,881	0	3,111,881	140,219	0	140,219
4048		OTHER			3,111,881	0	3,111,881	140,219	0	140,219
4049		TOTAL ACCOUNT 507								
4050		TOTAL OPERATION			219,423,207	9,106,724	228,529,931	97,583,726	0	97,583,726
4051										
4052										
4053		MAINTENANCE								
4054	510	SUPERVISION AND ENGINEERING	D1	44.9593%	0	475,126	475,126	213,613	0	213,613
4055		LABOR	D2	44.9593%	3,639,345	(179,801)	3,459,544	1,555,385	0	1,555,385
4056		OTHER			3,639,345	295,325	3,934,669	1,768,998	0	1,768,998
4057		TOTAL ACCOUNT 510								
4058	511	MAINTENANCE OF STRUCTURES	D1	44.9593%	0	154,098	154,098	69,281	0	69,281
4059		LABOR	D2	44.9593%	3,207,503	508,363	3,715,866	1,670,626	0	1,670,626
4060		OTHER			3,207,503	662,461	3,869,964	1,739,907	0	1,739,907
4061		TOTAL ACCOUNT 511								
4062	512	MAINTENANCE OF BOILER PLANT	D1	44.9593%	0	1,346,619	1,346,619	605,430	0	605,430
4063		LABOR	D2	44.9593%	27,792,597	6,056,828	32,502,806	14,613,020	0	14,613,020
4064		OTHER			27,792,597	6,056,828	33,849,425	15,218,450	0	15,218,450
4065		TOTAL ACCOUNT 512								
4066	513	MAINTENANCE OF ELECTRIC PLANT	D1	44.9593%	0	251,237	251,237	112,954	0	112,954
4067		LABOR								

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_9-Test\_Yr\_Pro\_Forma\_Inc\_Scmts-P.xls

Section 9 (f) and (h)

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						
4-088		OTHER	D2	44.9593%												
4-089		TOTAL ACCOUNT 513			4,966,264	1,121,318	6,086,582	2,737,831	2,737,831	0	2,737,831	0	2,737,831	0	2,737,831	0
4-070	514	MAINTENANCE MISCELLANEOUS			4,966,264	1,372,555	6,340,819	2,850,785	2,850,785	0	2,850,785	0	2,850,785	0	2,850,785	0
4-071		LABOR	D1	44.9593%	0	7,385	7,385	3,311	3,311	0	3,311	0	3,311	0	3,311	0
4-072		OTHER	D2	44.9593%	380,719	(119,969)	260,750	117,231	117,231	0	117,231	0	117,231	0	117,231	0
4-073		TOTAL ACCOUNT 514			380,719	(112,604)	268,115	120,543	120,543	0	120,543	0	120,543	0	120,543	0
4-074		TOTAL MAINTENANCE			39,988,428	8,274,564	48,262,992	21,698,682	21,698,682	0	21,698,682	0	21,698,682	0	21,698,682	0
4-075		TOTAL STEAM POWER EXPENSES			259,411,635	17,381,288	276,792,923	119,282,408	119,282,408	0	119,282,408	0	119,282,408	0	119,282,408	0
4-076		NUCLEAR POWER GENERATION														
4-077		OPERATION														
4-078		SUPERVISION AND ENGINEERING														
4-080	517	LABOR	D1	44.9593%	4,443,139	741,334	5,184,473	2,330,800	2,330,800	0	2,330,800	0	2,330,800	0	2,330,800	0
4-081		OTHER	D2	44.9593%	964,587	0	964,587	433,662	433,662	0	433,662	0	433,662	0	433,662	0
4-082		TOTAL ACCOUNT 517			5,407,726	741,334	6,149,039	2,764,562	2,764,562	0	2,764,562	0	2,764,562	0	2,764,562	0
4-084	518	FUEL	E1	42.1911%	0	0	0	0	0	0	0	0	0	0	0	0
4-085		LABOR	E1	42.1911%	0	0	0	0	0	0	0	0	0	0	0	0
4-086		OTHER	E1	42.1911%	16,862,397	4,357,629	21,220,026	8,953,039	8,953,039	0	8,953,039	0	8,953,039	0	8,953,039	0
4-087		NUCLEAR FUEL-NET AMORTIZATION	E1	42.1911%	585,241	(385,241)	0	0	0	0	0	0	0	0	0	0
4-088		DOE DECONTAM. & DECOM	E1	42.1911%	181,305	(241,740)	(60,435)	(60,435)	(60,435)	0	(60,435)	0	(60,435)	0	(60,435)	0
4-089		DOE REFUND	100 KS	100.0000%	4,419,605	(4,419,605)	0	0	0	0	0	0	0	0	0	0
4-090		NUCLEAR FUEL-DISPOSAL	E1	42.1911%	19,379	128,846	148,225	62,537	62,537	0	62,537	0	62,537	0	62,537	0
4-091		COST OF OIL	E1	42.1911%	22,067,927	(759,911)	21,308,016	8,955,142	8,955,142	0	8,955,142	0	8,955,142	0	8,955,142	0
4-092		TOTAL OTHER			22,067,927	(759,911)	21,308,016	8,955,142	8,955,142	0	8,955,142	0	8,955,142	0	8,955,142	0
4-093	519	TOTAL ACCOUNT 518			1,156,690	192,993	1,349,683	606,807	606,807	0	606,807	0	606,807	0	606,807	0
4-094		COOLANTS AND WATER	D1	44.9593%	725,325	0	725,325	326,101	326,101	0	326,101	0	326,101	0	326,101	0
4-095		LABOR	D2	44.9593%	1,882,015	192,993	2,075,008	932,908	932,908	0	932,908	0	932,908	0	932,908	0
4-096		OTHER														
4-097	520	TOTAL ACCOUNT 519			1,882,015	192,993	2,075,008	932,908	932,908	0	932,908	0	932,908	0	932,908	0
4-098		STEAM EXPENSES	D1	44.9593%	6,391,515	1,066,419	7,457,934	3,353,032	3,353,032	0	3,353,032	0	3,353,032	0	3,353,032	0
4-099		LABOR	D2	44.9593%	1,369,443	0	1,369,443	612,994	612,994	0	612,994	0	612,994	0	612,994	0
4-100		OTHER			7,754,958	1,066,419	8,821,377	3,966,025	3,966,025	0	3,966,025	0	3,966,025	0	3,966,025	0
4-101	523	TOTAL ACCOUNT 520			8,761,406	1,066,419	9,827,825	4,571,051	4,571,051	0	4,571,051	0	4,571,051	0	4,571,051	0
4-102		ELECTRIC EXPENSES	D1	44.9593%	702,315	117,181	819,496	368,439	368,439	0	368,439	0	368,439	0	368,439	0
4-103		LABOR	D2	44.9593%	(22,201)	0	(22,201)	(9,981)	(9,981)	0	(9,981)	0	(9,981)	0	(9,981)	0
4-104		OTHER			680,114	117,181	797,295	358,458	358,458	0	358,458	0	358,458	0	358,458	0
4-105	524	TOTAL ACCOUNT 523			680,114	117,181	797,295	358,458	358,458	0	358,458	0	358,458	0	358,458	0
4-106		MISCELLANEOUS														
4-107		LABOR	D1	44.9593%	10,463,348	1,745,801	12,209,149	5,489,142	5,489,142	0	5,489,142	0	5,489,142	0	5,489,142	0
4-108		WOLF CREEK DECOMMISSIONING - MO	100 MO	100.0000%	1,281,264	0	1,281,264	0	0	0	0	0	0	0	0	0
4-109		WOLF CREEK DECOMMISSIONING - KS	100 KS	100.0000%	2,392,460	0	2,392,460	2,392,460	2,392,460	0	2,392,460	0	2,392,460	0	2,392,460	0
4-110		WOLF CREEK DECOMMISSIONING - FERC	100 WS	100.0000%	26,732	0	26,732	0	0	0	0	0	0	0	0	0
4-111		WOLF CREEK OUTAGE AMORTIZATION	D2	44.9593%	2,934,160	921,222	3,855,382	1,733,351	1,733,351	0	1,733,351	0	1,733,351	0	1,733,351	0
4-112		TOTAL ACCOUNT 524			5,682,455	2,667,023	8,349,478	3,882,593	3,882,593	0	3,882,593	0	3,882,593	0	3,882,593	0
4-113	525	TOTAL ACCOUNT 525			23,295,487	2,667,023	25,962,510	12,684,811	12,684,811	0	12,684,811	0	12,684,811	0	12,684,811	0
4-114		OTHER	D2	44.9593%	0	0	0	0	0	0	0	0	0	0	0	0
4-115		RENTS	D1	44.9593%	0	0	0	0	0	0	0	0	0	0	0	0
4-116		LABOR	D2	44.9593%	0	0	0	0	0	0	0	0	0	0	0	0
4-117		OTHER			0	0	0	0	0	0	0	0	0	0	0	0
4-118		TOTAL ACCOUNT 525			0	0	0	0	0	0	0	0	0	0	0	0
4-119		TOTAL OPERATION			61,088,207	4,025,038	65,113,245	29,661,906	29,661,906	0	29,661,906	0	29,661,906	0	29,661,906	0
4-120		MAINTENANCE														
4-121		SUPERVISION AND ENGINEERING														
4-122	528	LABOR	D1	44.9593%	2,935,849	489,844	3,425,693	1,540,166	1,540,166	0	1,540,166	0	1,540,166	0	1,540,166	0
4-123		OTHER	D2	44.9593%	162,657	0	162,657	73,129	73,129	0	73,129	0	73,129	0	73,129	0
4-124		TOTAL ACCOUNT 528			3,098,506	489,844	3,588,349	1,613,295	1,613,295	0	1,613,295	0	1,613,295	0	1,613,295	0

KANSAS CITY POWER & LIGHT CO.  
KANSAS REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_9-1st Yr Pro Forma Inc Stmt - P.xls

Section 9 (i) and (ii)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
					COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606						
4-127	529	MAINTENANCE OF STRUCTURES	D1	44.9593%	1,494,978	249,436	1,744,414	784,276	0	784,276	0	0	0	0	784,276	
4-128		LABOR	D1	44.9593%	263,073	0	263,073	118,275	0	118,275	0	0	0	0	118,275	
4-129		OTHER	D2	44.9593%	1,758,051	249,436	2,007,486	902,551	0	902,551	0	0	0	0	902,551	
4-130	530	TOTAL ACCOUNT 529														
4-131		MAINTENANCE OF REACTOR PLANT	D1	44.9593%	1,519,366	253,505	1,772,871	797,070	0	797,070	0	0	0	0	797,070	
4-132		LABOR	D2	44.9593%	7,378,432	2,341,491	9,719,923	4,370,005	0	4,370,005	0	0	0	0	4,370,005	
4-133		WOLF CREEK OUTAGE AMORTIZATION	D2	44.9593%	720,135	0	720,135	323,767	0	323,767	0	0	0	0	323,767	
4-134		OTHER	D2	44.9593%	9,617,933	2,894,996	12,212,929	5,490,842	0	5,490,842	0	0	0	0	5,490,842	
4-136	531	TOTAL ACCOUNT 530														
4-137		MAINTENANCE OF ELECTRIC PLANT	D1	44.9593%	1,369,961	228,577	1,598,538	718,691	0	718,691	0	0	0	0	718,691	
4-138		LABOR	D2	44.9593%	732,403	0	732,403	329,283	0	329,283	0	0	0	0	329,283	
4-139		OTHER	D2	44.9593%	2,102,364	228,577	2,330,941	1,047,974	0	1,047,974	0	0	0	0	1,047,974	
4-140	532	TOTAL ACCOUNT 531														
4-141		MAINTENANCE OF MISC NUCLEAR PLANT	D1	44.9593%	946,256	157,881	1,104,137	496,412	0	496,412	0	0	0	0	496,412	
4-142		LABOR	D2	44.9593%	1,129,989	157,881	1,287,870	508,039	0	508,039	0	0	0	0	508,039	
4-143		OTHER	D2	44.9593%	2,076,295	157,881	2,234,176	1,004,451	0	1,004,451	0	0	0	0	1,004,451	
4-144		TOTAL ACCOUNT 532														
4-145		TOTAL MAINTENANCE			18,653,108	3,720,734	22,373,842	10,059,113	0	10,059,113	0	0	0	0	10,059,113	
4-146		TOTAL NUCLEAR POWER EXPENSES			79,741,315	7,745,771	87,487,087	39,721,019	0	39,721,019	0	0	0	0	39,721,019	
4-147		OTHER POWER GENERATION EXPENSE														
4-148		OPERATION	D1	44.9593%	1,620,187	135,704	1,755,891	61,011	0	61,011	0	0	0	0	61,011	
4-149	546	SUPERVISION AND ENGINEERING	D2	44.9593%	1,620,187	0	1,620,187	728,524	0	728,524	0	0	0	0	728,524	
4-150		LABOR	D2	44.9593%	1,620,187	135,704	1,755,891	789,436	0	789,436	0	0	0	0	789,436	
4-151		OTHER	D2	44.9593%	0	0	0	0	0	0	0	0	0	0	0	
4-152	547	TOTAL ACCOUNT 546														
4-153		FUEL	E1	42.1911%	42,191.1%	0	42,191.1%	0	0	42,191.1%	0	0	0	0	42,191.1%	
4-154		OIL	E1	42.1911%	42,191.1%	0	42,191.1%	0	0	42,191.1%	0	0	0	0	42,191.1%	
4-155		GAS	E1	42.1911%	42,191.1%	0	42,191.1%	0	0	42,191.1%	0	0	0	0	42,191.1%	
4-156		FUEL HANDLING & OTHER	E1	42.1911%	42,191.1%	0	42,191.1%	0	0	42,191.1%	0	0	0	0	42,191.1%	
4-157		LABOR	E1	42.1911%	42,191.1%	0	42,191.1%	0	0	42,191.1%	0	0	0	0	42,191.1%	
4-158		OTHER	E1	42.1911%	42,191.1%	0	42,191.1%	0	0	42,191.1%	0	0	0	0	42,191.1%	
4-159		TOTAL ACCOUNT 547			39,657,044	(8,397,572)	31,259,472	13,188,704	0	13,188,704	0	0	0	0	13,188,704	
4-160	548	GENERATION EXPENSES	D1	44.9593%	0	91,397	91,397	41,092	0	41,092	0	0	0	0	41,092	
4-161		LABOR	D2	44.9593%	0	0	0	287,147	0	287,147	0	0	0	0	287,147	
4-162		OTHER	D2	44.9593%	0	91,397	91,397	328,239	0	328,239	0	0	0	0	328,239	
4-163		TOTAL ACCOUNT 548			638,683	91,397	730,081	328,239	0	328,239	0	0	0	0	328,239	
4-164	549	MISC OTHER PWR GEN EXP	D1	44.9593%	0	17,685	17,685	7,951	0	7,951	0	0	0	0	7,951	
4-165		LABOR	D2	44.9593%	167,743	0	167,743	75,416	0	75,416	0	0	0	0	75,416	
4-166		OTHER	D2	44.9593%	167,743	17,685	185,427	83,367	0	83,367	0	0	0	0	83,367	
4-167		TOTAL ACCOUNT 549			0	0	0	0	0	0	0	0	0	0	0	
4-168	550	RENTS	D1	44.9593%	0	0	0	0	0	0	0	0	0	0	0	
4-170		LABOR	D2	44.9593%	0	0	0	0	0	0	0	0	0	0	0	
4-171		OTHER	D2	44.9593%	0	0	0	0	0	0	0	0	0	0	0	
4-172		TOTAL ACCOUNT 550			0	0	0	0	0	0	0	0	0	0	0	
4-173		TOTAL OPERATION			42,083,657	(8,152,786)	33,930,872	14,389,745	0	14,389,745	0	0	0	0	14,389,745	
4-174		MAINTENANCE														
4-175	551	SUPERVISION AND ENGINEERING	D1	44.9593%	0	4,576	4,576	2,057	0	2,057	0	0	0	0	2,057	
4-176		LABOR	D2	44.9593%	899,806	869,765	1,769,571	795,586	0	795,586	0	0	0	0	795,586	
4-177		OTHER	D2	44.9593%	899,806	874,341	1,774,146	797,643	0	797,643	0	0	0	0	797,643	
4-178		TOTAL ACCOUNT 551			899,806	869,765	1,769,571	795,586	0	795,586	0	0	0	0	795,586	
4-179	552	MAINTENANCE OF STRUCTURES	D1	44.9593%	0	3,511	3,511	1,578	0	1,578	0	0	0	0	1,578	
4-180		LABOR	D2	44.9593%	60,549	6,435	67,000	28,537	0	28,537	0	0	0	0	28,537	
4-181		OTHER	D2	44.9593%	60,549	6,435	67,000	30,115	0	30,115	0	0	0	0	30,115	
4-182		TOTAL ACCOUNT 552			0	0	0	0	0	0	0	0	0	0	0	
4-183	553	GENERATING AND ELECTRIC EQUIP	D1	44.9593%	0	24,173	24,173	10,868	0	10,868	0	0	0	0	10,868	
4-184		LABOR	D1	44.9593%	0	0	0	0	0	0	0	0	0	0	0	
4-185		OTHER	D1	44.9593%	0	0	0	0	0	0	0	0	0	0	0	



KANSAS CITY POWER & LIGHT CO.

Sec\_9 - Test Yr Pro Forma Inc Stmt - P - x1.s

Section 9 (i) and (ii)

KANSAS REVENUE REQUIREMENT  
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
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
4-186		OTHER	D2	44.9593%	496,751	97,079	593,831	266,982	0	266,982
4-187		TOTAL ACCOUNT 553			496,751	121,253	618,004	277,850	0	277,850
4-188	554	MTC OF MISC OTHER PWR GEN PLT	D1	44.9593%	0	6,114	6,114	2,749	0	2,749
4-189		LABOR	D2	44.9593%	54,137	4,377	58,515	26,308	0	26,308
4-190		OTHER			54,137	10,482	64,620	29,057	0	29,057
4-191		TOTAL ACCOUNT 554			1,511,244	1,012,519	2,523,763	1,134,665	0	1,134,665
4-192		TOTAL MAINTENANCE								
4-193		TOTAL OTHER POWER GENERATION EXPENSES			43,594,901	(7,140,266)	36,454,635	15,524,410	0	15,524,410
4-194		TOTAL OTHER POWER SUPPLY EXPENSES								
4-195		OTHER POWER SUPPLY EXPENSES								
4-197	555	PURCHASED POWER	D1	44.9593%	8,692,034	(261,973)	8,430,061	3,790,093	0	3,790,093
4-198		DEMAND(CAPACITY)	E1	42.1911%	92,943,167	(39,829,730)	52,513,427	22,155,973	0	22,155,973
4-199		ENERGY			101,035,191	(40,091,703)	60,943,488	25,946,066	0	25,946,066
4-200		TOTAL ACCOUNT 555								
4-201	556	SYSTEM CONTROL & LOAD DISPATCH	D1	44.9593%	0	286,999	286,999	129,033	0	129,033
4-202		LABOR	D1	44.9593%	2,083,253	0	2,083,253	936,615	0	936,615
4-203		OTHER			2,083,253	286,999	2,370,252	1,065,648	0	1,065,648
4-204		TOTAL ACCOUNT 556								
4-205	557	OTHER EXPENSES	PROD PLANT	43.9340%	0	720,033	720,033	316,340	0	316,340
4-206		LABOR	PROD PLANT	43.9340%	5,390,705	0	5,390,705	2,368,333	0	2,368,333
4-207		OTHER			5,390,705	720,033	6,110,738	2,684,693	0	2,684,693
4-208		TOTAL ACCOUNT 557								
4-209		TOTAL OTHER POWER SUPPLY EXPENSES			108,508,148	(39,084,671)	69,424,478	29,696,406	0	29,696,406
4-210		TOTAL PRODUCTION OPERATIONS			431,104,220	(34,105,695)	396,998,525	171,331,783	0	171,331,783
4-212		TOTAL PRODUCTION MAINTENANCE			60,152,779	13,007,818	73,160,597	32,892,460	0	32,892,460
4-214		TOTAL POWER PRODUCTION EXPENSES			491,256,999	(21,097,877)	470,159,122	204,224,243	0	204,224,243
4-216		TRANSMISSION EXPENSES								
4-217		OPERATION	TRAN PLANT	46.5098%	2,122,412	425,799	2,548,211	1,165,166	0	1,165,166
4-218	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	46.5098%	3,247,333	83,175	3,330,508	1,549,012	0	1,549,012
4-220	561	LOAD DISPATCHING	D3	44.8083%	166,757	18,872	184,629	82,729	0	82,729
4-222	562	STATION EXPENSES	D3	44.8083%	275,152	9,801	284,952	128,112	0	128,112
4-224	563	OVERHEAD LINE EXPENSES	D3	44.9593%	713	87	800	360	0	360
4-225	564	UG LINE EXPENSES	D3	44.9593%	11,576,571	0	11,576,571	5,204,740	0	5,204,740
4-226	565	TRANSMISSION OF ELEC. BY OTHERS	TRAN PLANT	46.5098%	2,534,732	215,486	2,750,198	1,279,111	0	1,279,111
4-227	566	MISC. TRANSMISSION EXPENSES	D3	44.9593%	2,495,100	0	2,495,100	1,121,778	0	1,121,778
4-228	567	RENTS	D3	44.9593%	2,879,942	0	2,879,942	1,294,800	0	1,294,800
4-229	575	RTO	D3	44.9593%	25,297,711	753,199	26,050,911	11,645,811	0	11,645,811
4-230		TOTAL OPERATION								
4-231		MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	46.5098%	84	377	461	215	0	215
4-232	568	MAINTENANCE SUPERVISION & ENGRG.	D3	44.8083%	9,532	17,484	27,015	12,105	0	12,105
4-233	569	STRUCTURES	D3	44.8083%	552,651	223,787	776,438	347,908	0	347,908
4-234	570	STATION EQUIPMENT	D3	44.8083%	1,379,432	421,134	1,800,566	809,521	0	809,521
4-235	571	OVERHEAD LINES	D3	44.9593%	0	450,228	450,228	0	0	0
4-236	571	OVERHEAD LINES	100 MO	0.0000%	0	44,597	44,597	0	0	0
4-237	572	UNDERGROUND LINES	D3	44.9593%	4,225	390,252	394,477	21,950	0	21,950
4-238	572	UNDERGROUND LINES	100 MO	0.0000%	0	390,252	390,252	0	0	0
4-239	576	RTO MAINTENANCE	D3	44.9593%	2,060,086	0	2,060,086	92,655	0	92,655
4-240		TOTAL MAINTENANCE			2,152,010	1,547,859	3,699,869	1,284,354	0	1,284,354
4-241		TOTAL TRANSMISSION EXPENSES			27,449,722	2,201,058	29,750,779	13,130,165	0	13,130,165
4-242		DISTRIBUTION EXPENSES								
4-243										
4-244										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_9-Test Yr Pro Forma Inc Stmt-s-p.xls

Section 9 (1) and (11)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-245	581	OPERATION	DIST PLANT	46.5395%	1,235,586	154,683	1,410,269	656,332	0	656,332
4-246	582	LOAD DISPATCHING	382	41.1735%	45,317	6,358	51,675	21,276	0	21,276
4-247	583	STATION EXPENSES	365	44.9714%	2,283,851	262,312	2,546,163	1,145,045	0	1,145,045
4-248	584	OVERHEAD LINE EXPENSES	367	49.9554%	2,398,576	100,904	2,497,480	1,247,625	0	1,247,625
4-249	584	UNDERGROUND LINE EXPENSES	373	77.8748%	53,972	6,209	60,181	46,865	0	46,865
4-250	585	STREET LIGHTING & SIGNAL SYSTEMS	370	45.5655%	1,200,680	167,744	1,368,424	635,674	0	635,674
4-251	586	METER EXPENSES	371	27.6174%	932,084	55,489	987,572	272,744	0	272,744
4-252	587	CUSTOMER INSTALLATIONS	371	46.5395%	65,586	0	65,586	30,523	0	30,523
4-253	589	RENTS								
4-254	589	SUBTOTAL OPERATIONS			8,263,651	753,709	9,017,360	4,056,086	0	4,056,086
4-255	580	OPERATION SUPERVISION & ENGRG	DIST OPS	44.9809%	2,039,587	251,817	2,291,404	1,030,693	0	1,030,693
4-256	588	MISC DISTRIBUTION EXPENSE	DIST OPS	44.9809%	9,141,050	2,013,931	11,154,981	5,017,606	0	5,017,606
4-257		TOTAL OPERATIONS			19,444,288	3,019,456	22,463,744	10,104,385	0	10,104,385
4-258		MAINTENANCE								
4-259	591	STRUCTURES	361	50.2793%	265,514	185,682	451,196	226,818	0	226,818
4-260	592	STATION EQUIPMENT	362	41.1735%	925,120	234,054	1,159,174	477,272	0	477,272
4-261	592	OVERHEAD LINES	365	44.9714%	13,261,790	5,769,311	19,031,101	8,558,551	0	8,558,551
4-262	593	OVERHEAD LINES	100 MO	0.0000%	0	4,008,500	4,008,500	0	0	0
4-263	593	UNDERGROUND LINES	367	49.9554%	3,129,059	1,863,500	4,992,559	1,563,133	0	1,563,133
4-264	594	UNDERGROUND LINES	100 MO	0.0000%	0	1,863,500	1,863,500	0	0	0
4-265	594	LINE TRANSFORMERS	368	42.0978%	1,541,180	172,277	1,713,457	720,814	0	720,814
4-266	595	STREET LIGHTING & SIGNAL SYSTEM	373	77.8748%	1,612,325	265,035	1,877,360	1,461,967	0	1,461,967
4-267	596	METERS	370	45.4585%	697,892	42,644	740,536	336,622	0	336,622
4-268	597	SUBTOTAL MAINTENANCE			21,113,010	12,860,793	33,973,803	13,345,177	0	13,345,177
4-269	598	MISC DISTRIBUTION PLANT	DIST MTC	39.2808%	898,150	66,552	964,702	293,928	0	293,928
4-270	590	MAINTENANCE SUPERVISION & ENGRG	DIST MTC	39.2808%	164,150	66,552	230,702	90,621	0	90,621
4-271		TOTAL MAINTENANCE			22,175,310	12,777,470	34,952,780	13,729,727	0	13,729,727
4-272		TOTAL DISTRIBUTION EXPENSES			41,619,598	15,796,926	57,416,524	23,834,112	0	23,834,112
4-273		CUSTOMER ACCOUNTS EXPENSES								
4-274	901	SUPERVISION	C2	46.5722%	97,522	72,868	170,390	79,354	0	79,354
4-275	902	METER READING EXPENSES	C2	46.5722%	3,687,007	157,526	3,844,533	1,750,485	0	1,750,485
4-276	903	CUST RECORDS & COLLECTION EXP	C2	46.5722%	10,445,176	1,128,204	11,573,380	5,389,982	0	5,389,982
4-277	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	0.0000%	0	4,277,212	4,277,212	0	0	0
4-278	904	UNCOLLECTIBLE ACCOUNTS - KS	100 KS	0.0000%	0	1,735,207	1,735,207	0	0	0
4-279	905	TOTAL ACCOUNT 904			0	6,012,419	6,012,419	0	0	0
4-280		MISCELLANEOUS OPERATING EXP.	C2	46.5722%	6,085	2,376,694	2,382,750	1,109,700	0	1,109,700
4-281		TOTAL CUST. ACCT. EXPENSES			14,235,760	9,147,711	23,983,472	10,104,728	0	10,104,728
4-282		CUSTOMER SERVICES & INFO EXP								
4-283	907	CUSTOMER SVC SUPERVISION EXPENSE	C2	46.5722%	1,516,027	(486,861)	1,029,165	0	0	0
4-284	908	AMORT OF DEFERRED DSM PROGRAMS & OTHER - I	100 MO	0.0000%	356,632	1,468,495	1,825,127	0	0	0
4-285	909	PUBLIC INFORMATION	100 MS	46.5722%	0	4,247,712	4,247,712	0	0	4,247,712
4-286	909	INFORM & INSTRUCT ADVERTISING - MO	C1	46.5722%	0	89,821	1,621,061	0	0	754,976
4-287	909	INFORM & INSTRUCT ADVERTISING - MO	100 MO	0.0000%	0	0	0	0	0	0
4-288	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	46.5722%	14,924	0	14,924	6,950	0	6,950
4-289		TOTAL CUST SERVICES & INFO EXP			3,418,822	5,319,167	8,737,989	5,488,944	0	5,488,944
4-290		SALES EXPENSES								
4-291	912	DEMONSTRATION & SELLING EXP - RETAIL	C1	46.5730%	0	0	0	0	0	0
4-292	912	DEMONSTRATION & SELLING EXP - WHOLESALE	100 WS	0.0000%	766,948	101,138	868,087	404,288	0	404,288
4-293	913	ADVERTISING	C1	46.5730%	3,202	0	3,202	1,491	0	1,491
4-300	916	MISC SALES EXPENSE - RETAIL	C1	46.5730%	84,496	35,970	120,466	56,105	0	56,105
4-302	916	MISC SALES EXPENSE - RETAIL - MO	100 MO	0.0000%	0	0	0	0	0	0

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_9\_Tst Yr Pro Forma Inc Stmt--P\_X15

Section 9 (f) and (h)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-304	916	MISC. SALES EXPENSE - WHOLESALE	100 WVS	0.0000%						
4-305		TOTAL SALES EXPENSE			854,647	137,108	991,756	461,884	0	461,884
4-306		TOTAL SALES EXPENSE								
4-307		TOTAL CUST ACCTS. CUST SERV. & SALES			18,509,230	15,203,987	33,713,217	16,055,556	222,080	16,277,636
4-308		TOTAL CUST ACCTS. CUST SERV. & SALES								
4-309		ADMINISTRATIVE & GENERAL EXPENSES								
4-310	920	SALARIES - MO	SAL & WAGES	144.0779%	28,988,176	14,579,451	43,567,627	19,203,699	0	19,203,699
4-311		SALARIES - MO	100 MO	0.0000%	0	968,103	402,608	0	0	402,608
4-312		SALARIES - KS	100 KS	100.0000%	0	402,608	4,662,971	2,044,141	0	2,044,141
4-313		OFFICE EXPENSE	E2	42.0348%	4,898,577	24,394	(13,702,500)	0	0	582,836
4-314	921	OFFICE EXPENSE - 100% MO	100 MO	0.0000%	0	0	(141,970)	(679,004)	0	(679,004)
4-315		OFFICE EXPENSE - 100% KS	100 KS	100.0000%	582,836	0	(141,970)	3,945,148	0	3,945,148
4-316		ADMIN EXP TRANS - OR	E2	42.0348%	(1,473,367)	378,464	9,385,430	0	0	4,189,378
4-317	922	OUTSIDE SERVICES - MO	100 MO	0.0000%	399,832	3,789,546	4,189,378	0	0	48,095
4-318		OUTSIDE SERVICES - MO	100 KS	100.0000%	21,677	28,418	48,095	0	0	1,155,647
4-319	923	PROPERTY INSURANCE	TOTAL PLANT	44.9357%	2,571,783	0	2,571,783	1,155,647	0	1,155,647
4-320	924	PROPERTY INSURANCE	SAL & WAGES	44.9357%	8,265,670	131,695	8,397,365	3,701,383	0	3,701,383
4-321	925	INJURIES & DAMAGES	SAL & WAGES	0.0000%	0	0	0	0	0	0
4-322	926	EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	44.0779%	34,534,910	(770,417)	33,764,493	14,882,683	0	14,882,683
4-323		EMPLOYEE BENEFITS - PENSIONS	100 MO	100.0000%	6,086,639	1,241,121	7,327,760	3,229,923	0	3,229,923
4-324		EMPLOYEE BENEFITS - OPERA	SAL & WAGES	44.0779%	20,237,997	2,855,964	23,093,961	10,179,335	0	10,179,335
4-325		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	44.0779%	80,850,546	3,326,668	84,186,214	28,291,941	0	28,291,941
4-326	926	TOTAL EMPLOYEE BENEFITS								
4-327	928	REGULATORY EXPENSES								
4-328		REGULATORY EXPENSES	100 MO	0.0000%	895,141	(39,678)	855,463	0	0	0
4-329		COMMISSION ASSESSMENTS - MO	100 KS	100.0000%	570,909	98,869	669,778	669,778	0	669,778
4-330		COMMISSION ASSESSMENTS - KS	E1	42.1911%	728,931	90,089	819,020	345,545	0	345,545
4-331		COMMISSION ASSESSMENTS - FERRO	100 MO	100.0000%	1,491,825	595,402	2,087,227	0	0	0
4-332		RATE CASE EXPENSE - MO	100 KS	100.0000%	1,102,141	415,797	1,517,938	1,517,938	0	1,517,938
4-333		RATE CASE EXPENSE - KS	E1	42.1911%	248,363	0	248,363	104,787	0	104,787
4-334		RATE CASE EXPENSE - FERRO	100 MO	0.0000%	0	141,727	141,727	0	0	0
4-335		RATE DESIGN EXPENSE - MO	100 KS	100.0000%	0	98,670	98,670	98,670	0	98,670
4-336		RATE DESIGN EXPENSE - KS	100 WS	0.0000%	161,309	23,182	184,491	82,946	0	82,946
4-337		MISC. REGULATORY FILINGS	D2	44.9593%	23,936	2,477	26,413	0	0	0
4-338		LOAD RESEARCH PROGRAM	100 MO	0.0000%	5,222,554	1,439,481	6,662,035	2,819,683	0	2,819,683
4-339		TOTAL REGULATORY EXPENSES								
4-340		SUBTOTAL A & G EXPENSES			119,284,251	11,222,339	130,506,589	61,516,157	0	61,516,157
4-341		LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	44.9357%	0	0	0	0	0	0
4-342	929	GENERAL ADVERTISING	C1	46.5730%	590,289	35,303	625,592	291,357	0	291,357
4-343		MISCELLANEOUS EXPENSE	E2	42.0348%	319,867	0	319,867	134,456	0	134,456
4-344		EPI RESEARCH SUBSCRIPTION	E2	42.0348%	2,349,966	97,181	4,414,944	1,855,813	0	1,855,813
4-345		OTHER MISCELLANEOUS EXPENSE	E2	42.0348%	4,317,763	6,987,897	7,098,778	2,978,073	0	2,978,073
4-346		REITS	E2	42.0348%	6,987,897	97,181	7,280,151	3,047,587	0	3,047,587
4-347		FLEET VEHICLE/ EQUIPMENT EXPENSE	392	46.5335%	270,922	1,171,957	1,382,880	643,503	0	643,503
4-348		MAINTENANCE OF GENERAL PLANT	GEN PLANT	45.8699%	6,395,285	1,560,455	7,955,721	3,651,426	0	3,651,426
4-349		TOTAL ADMINISTRATIVE & GENERAL EXPENSES			140,716,674	14,089,037	154,805,710	72,128,102	0	72,128,102
4-350		TOTAL ADMINISTRATIVE & GENERAL EXPENSES								
4-351		TOTAL ELECTRIC OPER & MAINT EXPENSES			719,552,223	26,293,130	745,845,352	329,372,178	222,080	329,594,258
4-352		TOTAL ELECTRIC OPER & MAINT EXPENSES								
4-353		TOTAL ELECTRIC OPER & MAINT EXPENSES								
4-354		TOTAL ELECTRIC OPER & MAINT EXPENSES								
4-355		TOTAL ELECTRIC OPER & MAINT EXPENSES								
4-356		TOTAL ELECTRIC OPER & MAINT EXPENSES								
4-357		TOTAL ELECTRIC OPER & MAINT EXPENSES								
4-358		TOTAL ELECTRIC OPER & MAINT EXPENSES								
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4-362		TOTAL ELECTRIC OPER & MAINT EXPENSES								

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_9-Test Yr Pro Forma Inc Sctms-P.XLS

Section 9 (f) and (h)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-363		RECAPS FOR CASH WORKING CAPITAL								
4-364		TOTAL ELECTRIC O & M EXPENSE	TSFR 4.358		719,552,223	26,293,130	745,845,352	329,372,178	222,080	329,594,299
4-365		LESS: OTHER FUEL AMORT	TSFR 4.028		0	0	0	0	0	0
4-366		TOTAL O&M EXCL O&M AMORTIZATIONS			719,552,223	26,293,130	745,845,352	329,372,178	222,080	329,594,299
4-367										
4-368		LESS: NUCLEAR PRODUCTION EXPENSE	TSFR 4.146		79,741,315	7,745,771	87,487,087	39,721,019	0	39,721,019
4-369		TOTAL NUCLEAR PRODUCTION EXPENSE								
4-370		LESS: NUCLEAR PROD PAYROLL								
4-371		ACCT 517	TSFR 4.081		4,443,139	741,334	5,184,473	2,330,900	0	2,330,900
4-372		ACCT 518	TSFR 4.085		0	0	0	0	0	0
4-373		ACCT 519	TSFR 4.095		1,196,890	192,993	1,348,883	608,807	0	608,807
4-374		ACCT 520	TSFR 4.099		6,391,515	1,066,419	7,457,934	3,353,032	0	3,353,032
4-375		ACCT 523	TSFR 4.103		702,315	117,181	819,496	368,439	0	368,439
4-376		ACCT 524	TSFR 4.107		10,463,348	1,745,801	12,209,149	5,489,142	0	5,489,142
4-377		ACCT 525	TSFR 4.117		0	0	0	0	0	0
4-378		ACCT 528	TSFR 4.124		2,935,849	489,844	3,425,693	1,540,166	0	1,540,166
4-379		ACCT 529	TSFR 4.128		1,494,978	249,436	1,744,414	784,276	0	784,276
4-380		ACCT 530	TSFR 4.132		1,519,306	253,505	1,772,811	797,070	0	797,070
4-381		ACCT 531	TSFR 4.137		1,369,981	228,577	1,598,558	718,691	0	718,691
4-382		ACCT 532	TSFR 4.141		946,256	157,881	1,104,137	496,412	0	496,412
4-383		TOTAL NUCLEAR PROD PAYROLL			31,423,417	5,242,989	36,666,386	16,484,934	0	16,484,934
4-384		LESS: NUCLEAR FUEL EXP-OTHER	TSFR 4.092		22,067,927	(759,911)	21,308,016	8,955,142	0	8,955,142
4-385		NUCLEAR PROD O&M EXCL FUEL & PAYROLL								
4-386		LESS: NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4.092		19,379	128,646	148,025	62,537	0	62,537
4-387		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL	TSFR 4.091		22,048,549	(888,757)	21,159,792	8,892,604	0	8,892,604
4-389										
4-390										
4-391										
4-392		RECAPS FOR SCHEDULE 4								
4-393		TOTAL ELECTRIC O & M EXPENSE	TSFR 4.358		719,552,223	26,293,130	745,845,352	329,372,178	222,080	329,594,299
4-394										
4-395		FUEL								
4-396		ACCOUNT 501	TSFR 4.030		183,797,587	4,323,820	188,121,407	79,416,354	0	79,416,354
4-397		ACCOUNT 518	TSFR 4.093		22,067,927	(759,911)	21,308,016	8,955,142	0	8,955,142
4-398		ACCOUNT 647	TSFR 4.160		39,657,044	(8,397,572)	31,259,472	13,188,704	0	13,188,704
4-399		TOTAL FUEL			245,522,558	(4,833,683)	240,688,895	101,580,200	0	101,580,200
4-400		PURCHASED POWER	TSFR 4.200		101,035,191	(40,091,703)	60,943,488	25,946,066	0	25,946,066
4-401										
4-402		O&M EXCL FUEL & PURCHASED POWER			372,994,474	71,218,495	444,212,969	201,865,913	222,080	202,087,994
4-403										

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

Section 9 (i) and (ii)

		<b>Total Company Adjustments Incr (Decr)</b>
<b>JURISDICTIONAL COST OF SERVICE</b>		
<b>OPERATING REVENUE</b>		
<b>Retail Sales - Schedule 1, line 1-010</b>		
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>
<b>Miscellaneous Revenue - Schedule 1, line 1-011</b>		
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>
<b>Bulk Power Sales - Schedule 1, line 1-012</b>		
Adj-11	Remove FERC Refund for Load Regulation	156,418
Adj-39	Normalize Bulk Power Sales	(68,709,756)
		<u>(68,553,338)</u>
<b>BPS in Excess of 25th% with Interest- Schedule 1, line 1-014</b>		
Adj-77	Return bulk power margins in excess of 25th percentile, including interest (MO only)	1,132,799
		<u>1,132,799</u>
Operating Revenue - Schedule 1, line 1-015		<u>(54,906,263)</u>
<b>OPERATING EXPENSES</b>		
<b>Fuel - Schedule 1, line 1-018</b>		
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>
<b>Purchased Power - Schedule 1, line 1-019</b>		
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>
<b>Other Operations &amp; Maintenance Expenses - Schedule 1, line 1-020</b>		
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)

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

Section 9 (i) and (ii)

		<b>Total Company</b>
		<b>Adjustments</b>
		<b>Incr (Decr)</b>
Adj-20b	Normalize severance costs	213,485
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 Iatan 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>
<b>Depreciation Expense - Schedule 1, line 1-021</b>		
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>
<b>Amortization Expense - Schedule 1, line 1-022</b>		
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>
<b>Interest on Customer Deposits - Missouri - Schedule 1, line 1-023</b>		
Adj-10	Transfer interest on customer deposits above the line	463,743
		<u>463,743</u>
<b>Interest on Customer Deposits - Kansas - Schedule 1, line 1-024</b>		
Adj-10	Transfer interest on customer deposits above the line	90,512
		<u>90,512</u>
<b>Taxes Other than Income - Schedule 1, line 1-025</b>		
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

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

Section 9 (i) and (ii)

	<b>Total Company Adjustments Incr (Decr)</b>
Adj-34 Reverse test year Kansas City, Missouri Earnings Tax (MO only)	(462,816)
	<u>(37,472,299)</u>
<b>Income Tax Expense- Schedule 1, line 1-026</b>	
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>
<b>Total Electric Oper. Expenses - Schedule 1, line 1-027</b>	<u>5,449,018</u>
<b>Net Electric Operating Income - Schedule 1, line 1-029</b>	<u>(60,355,281)</u>
 <b>PRO FORMA ADJUSTMENTS</b>	
<b>OPERATING REVENUE</b>	
<b>Retail Sales - Schedule 1, line 1-010</b>	
Reflect proposed rate increase, excluding pre-tax payment on plant	<u>60,430,000</u>
 <b>OPERATING EXPENSES</b>	
<b>Other Operations &amp; Maintenance Expenses - Schedule 1, line 1-020</b>	
Adjust bad debt expense related to proposed rate increase	222,080
<b>Federal and State Income Taxes- Schedule 1, line 026</b>	
Adjust income tax expense for impact of proposed rate increase, excluding pre-tax payment on plant	23,845,633
<b>Total Electric Operating Exp - Schedule 1, line 1-027</b>	<u>24,067,713</u>
<b>Net Electric Operating Income - Schedule 1, line 1-029</b>	<u>36,362,287</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 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
2007 TEST YEAR (NOL KNOWN & MEAS TO 03-31-2009)

Sec\_10-Depr and Amortiz-P.xls

Section 10 (1)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
					COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606						
<b>DEPRECIATION EXPENSES</b>																
5-009		<b>PRODUCTION</b>														
5-010		<b>STEAM PRODUCTION</b>														
5-011		STRUCTURES & IMPROVEMENTS	D1	44.9593%	2,955,797	2,910,663	5,866,460	2,637,517	0	2,637,517						
5-012	311	STRUCTURES & IMPROVEMENTS - HS	D1	44.9593%	74,083	(1,119)	72,944	32,795	0	32,795						
5-013		TOTAL ACCOUNT 311			3,029,880	2,909,544	5,939,404	2,670,312	0	2,670,312						
5-015	312	BOILER PLANT EQUIPMENT	D1	44.9593%	22,532,455	12,946,356	35,478,811	15,951,009	0	15,951,009						
5-016		UNIT TRAINS	D2	44.9593%	1,049,773	230,207	1,279,980	575,470	0	575,470						
5-017		AQC EQUIPMENT	D1	44.9593%	1,099,435	1,099,435	3,335,759	1,489,732	0	1,489,732						
5-018		BOILER PLANT EQUIPMENT - HS	D1	44.9593%	2,242,767	110,063	2,352,830	1,057,815	0	1,057,815						
5-019		TOTAL ACCOUNT 312			28,061,319	14,386,062	42,447,381	19,084,026	0	19,084,026						
5-020																
5-021	314	TURBOGENERATOR UNITS	D1	44.9593%	6,415,307	(737,398)	5,677,909	2,552,745	0	2,552,745						
5-022		TOTAL ACCOUNT 314			6,415,307	(737,398)	5,677,909	2,552,745	0	2,552,745						
5-023																
5-024	315	ACCESSORY ELECTRIC EQUIPMENT	D1	44.9593%	2,748,438	(119,593)	2,628,844	1,181,010	0	1,181,010						
5-025		ACCESSORY ELECTRIC EQUIPMENT - HS	D1	44.9593%	296,678	(21,329)	275,349	123,795	0	123,795						
5-026		AQC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	44.9593%	620	(180)	440	198	0	198						
5-027		TOTAL ACCOUNT 315			3,043,736	(141,103)	2,902,633	1,305,002	0	1,305,002						
5-028																
5-029	316	MISC POWER PLANT EQUIPMENT	D1	44.9593%	964,806	161,556	1,126,362	506,404	0	506,404						
5-030		MISC POWER PLANT EQUIPMENT - HS	D1	44.9593%	21,670	1,976	23,645	10,631	0	10,631						
5-031		TOTAL ACCOUNT 316			986,475	163,532	1,150,007	517,035	0	517,035						
5-032																
5-033		<b>TOTAL STEAM PRODUCTION</b>			<b>41,536,697</b>	<b>16,580,636</b>	<b>58,117,333</b>	<b>26,129,121</b>	<b>0</b>	<b>26,129,121</b>						
5-034																
5-035		<b>NUCLEAR PRODUCTION</b>														
5-036		STRUCTURES & IMPROVEMENTS	D1	44.9593%	6,186,782	11,163	6,197,926	2,786,541	0	2,786,541						
5-037	321	MISSOURI GROSS AFDC	100 MO	0.0000%	297,107	(297,107)	0	0	0	0						
5-038		TOTAL ACCOUNT 321			6,483,889	(285,943)	6,197,926	2,786,541	0	2,786,541						
5-039																
5-040	322	REACTOR PLANT EQUIPMENT	D1	44.9593%	11,073,415	421,761	11,495,176	5,168,146	0	5,168,146						
5-041		MISSOURI GROSS AFDC	100 MO	0.0000%	846,461	(846,461)	0	0	0	0						
5-042		MISSOURI 40YR->60YR AMORT	100 MO	0.0000%	0	0	0	0	0	0						
5-043		TOTAL ACCOUNT 322			11,919,876	(424,700)	11,495,176	5,168,146	0	5,168,146						
5-044																
5-045	323	TURBOGENERATOR UNITS	D1	44.9593%	3,254,526	39,434	3,293,960	1,480,940	0	1,480,940						
5-046		MISSOURI GROSS AFDC	100 MO	0.0000%	114,689	(114,689)	0	0	0	0						
5-047		MISSOURI GROSS AFDC	100 MO	0.0000%	3,369,214	(75,254)	3,293,960	1,480,940	0	1,480,940						
5-048		TOTAL ACCOUNT 323			6,738,429	(89,509)	6,648,920	2,961,880	0	2,961,880						
5-049																
5-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	44.9593%	2,330,044	(163,112)	2,166,932	974,237	0	974,237						
5-051		MISSOURI GROSS AFDC	100 MO	0.0000%	112,099	(112,099)	0	0	0	0						
5-052		TOTAL ACCOUNT 324			2,442,143	(275,211)	2,166,932	974,237	0	974,237						
5-053																
5-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	44.9593%	1,654,180	(17,344)	1,636,815	735,900	0	735,900						
5-055		MISSOURI GROSS AFDC	100 MO	0.0000%	27,439	(27,439)	0	0	0	0						
5-056		TOTAL ACCOUNT 325			1,681,599	(44,784)	1,636,815	735,900	0	735,900						
5-057																
5-058	328	REGULATORY DISALLOWANCES	D1	44.9593%	(2,233,991)	129,852	(2,104,139)	(946,005)	0	(946,005)						
5-059		MISSOURI GROSS AFDC	100 MO	0.0000%	(145,999)	145,999	0	0	0	0						
5-060		TOTAL ACCOUNT 328			(2,379,990)	275,851	(2,104,139)	(946,005)	0	(946,005)						
5-061																
5-062		<b>TOTAL NUCLEAR PRODUCTION</b>			<b>23,516,711</b>	<b>(830,041)</b>	<b>22,686,670</b>	<b>10,199,758</b>	<b>0</b>	<b>10,199,758</b>						
5-063																
5-064		<b>OTHER PRODUCTION - CT</b>														
5-065	341	STRUCTURES - CT	D1	44.9593%	182,745	(1,912)	180,833	81,301	0	81,301						
5-066	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	44.9593%	437,131	(1,071)	436,060	196,049	0	196,049						
5-067	344	GENERATORS - CT	D1	44.9593%	10,596,719	(112,761)	10,483,958	4,713,510	0	4,713,510						
5-068	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	44.9593%	567,188	50,355	617,554	277,647	0	277,647						



KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_10-Depr and Amortiz-P.xls

Section 10(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
5-069	346	OTHER PROD - MISC PWR PLT EQUIP - CT	D1	44.9593%	277	(277)	0	0	0	0
5-070		TOTAL OTHER PRODUCTION - CT			11,794,061	(65,656)	11,718,405	5,268,508	0	5,268,508
5-071		OTHER PRODUCTION - WIND								
5-072	341	STRUCTURES - WIND	D1	44.9593%	172,257	2,232	174,490	78,449	0	78,449
5-073	344	GENERATORS - WIND	D1	44.9593%	7,021,672	7,818	7,029,691	3,160,497	0	3,160,497
5-074	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	44.9593%	0	6,416	6,416	2,885	0	2,885
5-075	346	OTHER PROD-PWR PLT EQUIP - WIND	D1	44.9593%	8,770	(8,770)	0	0	0	0
5-076		TOTAL OTHER PRODUCTION - WIND			7,202,900	7,697	7,210,597	3,241,831	0	3,241,831
5-077		TOTAL PRODUCTION PLANT DEPRECIATION			84,040,369	15,692,636	99,733,005	44,839,217	0	44,839,217
5-080		TRANSMISSION								
5-081	352	STRUCTURES AND IMPROVEMENTS	352 SUB	44.9593%	83,991	25,484	109,465	49,215	0	49,215
5-082		MISSOURI GROSS AFDC	100 MO	0.0000%	213	152	366	0	0	0
5-084		TOTAL ACCOUNT 352			84,194	25,636	109,830	49,215	0	49,215
5-085		STATION EQUIPMENT								
5-086	353	MISSOURI GROSS AFDC	353 SUB	44.9593%	3,872,293	1,195,628	5,067,921	2,278,499	0	2,278,499
5-087		STATION EQUIP - COMMUN EQUIP (LIKE 397)	100 MO	0.0000%	12,504	5,582	18,087	0	0	0
5-088		TOTAL ACCOUNT 353	D3	44.9593%	254,601	82,463	337,064	151,541	0	151,541
5-089		TOWERS AND FIXTURES			4,139,398	1,283,673	5,423,071	2,430,041	0	2,430,041
5-091	354	TOTAL ACCOUNT 354	354	44.9593%	94,698	15,317	110,015	49,462	0	49,462
5-092		POLES AND FIXTURES								
5-093	355	MISSOURI GROSS AFDC	355 SUB	48.2898%	3,550,428	760,110	4,310,539	2,081,549	0	2,081,549
5-094		TOTAL ACCOUNT 355	100 MO	0.0000%	126	11	136	0	0	0
5-096		OVERHEAD COND. & DEVICES								
5-097	356	MISSOURI GROSS AFDC	356 SUB	47.8586%	2,598,201	498,079	3,096,280	1,481,843	0	1,481,843
5-098		TOTAL ACCOUNT 356	100 MO	0.0000%	79	1	80	0	0	0
5-100		UNDERGROUND CONDUIT			2,598,281	498,080	3,096,361	1,481,843	0	1,481,843
5-101	357	TOTAL ACCOUNT 357	357	44.9593%	51,749	12,425	64,174	28,852	0	28,852
5-102		UNDERGROUND COND. & DEVICES								
5-103	358	TOTAL ACCOUNT 358	358	44.9593%	62,100	(14,361)	47,739	21,463	0	21,463
5-104		TOTAL TRANSMISSION PLANT DEPREC.			10,580,974	2,580,892	13,161,865	6,142,425	0	6,142,425
5-109		DISTRIBUTION								
5-110	361	STRUCTURES & IMPROVEMENTS	361	50.2793%	272,133	(27,850)	244,283	122,824	0	122,824
5-111		STATION EQUIPMENT								
5-112	362	STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 SUB	40.9260%	3,211,640	436,917	3,648,557	1,493,174	0	1,493,174
5-113		TOTAL ACCOUNT 362	362 COM	50.1984%	109,604	36,434	146,038	73,309	0	73,309
5-115		POLES, TOWERS & FIXTURES								
5-116	364	OVERHEAD COND. & DEVICES	364	46.2667%	8,686,264	465,041	9,151,305	4,234,005	0	4,234,005
5-117		UNDERGROUND CONDUIT								
5-118	365	UNDERGROUND COND. & DEVICES	365	46.2476%	4,397,693	1,545,711	5,943,405	2,672,832	0	2,672,832
5-119	366	LINE TRANSFORMERS	366	42.0678%	2,312,965	1,128,927	3,441,892	1,683,560	0	1,683,560
5-120	367	SERVICES	367	42.0678%	7,317,573	892,035	8,209,608	6,039,554	0	6,039,554
5-121	368	METERS	368	45.4565%	2,438,458	(443,999)	2,294,459	1,289,352	0	1,289,352
5-122	369	STREET LIGHTING & SIGNAL SYSTEMS	370	77.8739%	27,617,444	(49,876)	27,567,568	914,139	0	914,139
5-123	370	TOTAL DISTRIBUTION PLANT DEPREC.	373		41,568,745	8,986,903	50,555,648	23,411,780	0	23,411,780
5-124										
5-125										
5-126										
5-127										
5-128										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_10-Depr and Amortiz-P.X15

Section 10 (f)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 801	ADJUSTMENTS COL. 802	ADJUSTED TOTAL COL. 803	KANSAS JURISDICTION COL. 804	PROFORMA ADJUSTMENTS COL. 805	PROFORMA JURISDICTION COL. 806
<b>REGIONAL TRANSMISSION-OPS PLANT</b>										
5-129	380	LAND AND LAND RIGHTS	380	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
5-130	381	STRUCTURES & IMPROVEMENTS	381	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
5-131	382	OFFICE FURNITURE & EQUIPMENT	382	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
5-132	383	TRANSPORTATION EQUIPMENT	383	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
5-133	384	STORES EQUIPMENT	384	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
5-134	385	TOOLS SHOP & GARAGE EQUIPMENT	385	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
5-135	386	TOOLS SHOP & GARAGE EQUIPMENT	385	#DIV/0!	0	0	0	#DIV/0!	0	#DIV/0!
5-136		TOTAL REGIONAL TRANSM OPS PLANT			0	0	0	#DIV/0!	0	#DIV/0!
5-137										
5-138		<b>GENERAL PLANT</b>								
5-139		LAND AND LAND RIGHTS	0000	#VALUE!	0	0	0	0	0	0
5-140	388	STRUCTURES & IMPROVEMENTS	PTD	44.8862%	1,193,037	48,945	1,241,982	537,443	0	537,443
5-141	390	OFFICE FURNITURE & EQUIPMENT	PTD	44.8862%	605,051	(170,689)	434,362	194,989	0	194,989
5-142	391	TRANSPORTATION EQUIPMENT	T&D	48.5335%	1,945,599	1,051,803	2,997,402	1,394,797	0	1,394,797
5-143	392	STORES EQUIPMENT	PTD	22.555	22,555	(140)	22,415	10,061	0	10,061
5-144	393	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	44.8862%	104,853	30,283	135,136	60,648	0	60,648
5-145	394	LABORATORY EQUIPMENT	PTD	44.8862%	153,866	(71,804)	82,062	65,562	0	65,562
5-146	395	POWER OPERATED EQUIPMENT	T&D	46.5335%	707,339	(71,289)	636,050	296,285	0	296,285
5-147	396	POWER OPERATED EQUIPMENT	T&D	46.5335%	707,339	(71,289)	636,050	296,285	0	296,285
5-148	397	COMMUNICATIONS EQUIPMENT	T&D	46.5335%	2,583,368	1,105,035	3,688,403	1,716,344	0	1,716,344
5-149	398	MISSOURI GROSS AFDC	100 MO	0.0000%	232	107	339	0	0	0
5-150	399	TOTAL ACCOUNT 397			2,583,600	1,105,142	3,688,742	1,716,344	0	1,716,344
5-151										
5-152	398	MISCELLANEOUS EQUIPMENT	PTD	44.8862%	1,975	9,661	21,536	9,667	0	9,667
5-153	399	OTHER TANGIBLE PROPERTY	100 MO	0.0000%	0	0	0	0	0	0
5-154		TOTAL GENERAL PLANT DEPREC.			7,328,395	1,995,812	9,324,207	4,305,755	0	4,305,755
5-155										
5-156		<b>TOTAL DEPRECIATION EXPENSES</b>			143,518,483	29,266,243	172,784,726	78,699,176	0	78,699,176
5-157										
5-158		<b>POWERPLANT TO GL DIFFERENCES</b>								
5-159		POWERPLANT TO GL DIFFERENCES-100% MO	100 MO	0.0000%	0	0	0	0	0	0
5-160		POWERPLANT TO GL DIFFERENCES-100% KS	100 KS	100.0000%	0	0	0	0	0	0
5-161		POWERPLANT TO GL DIFFERENCES-ALLOATED	D1	44.9593%	0	0	0	0	0	0
5-162		TOTAL POWERPLANT TO GL DIFFERENCES			0	0	0	0	0	0
5-163										
5-164		<b>LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT</b>								
5-165		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-017		1,049,773	230,207	1,279,980	575,470	0	575,470
5-166		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	44.8862%	0	0	0	0	0	0
5-167		VEHICLES (392) CHARGED TO CLEARING	TSFR 5-143		1,945,599	1,051,803	2,997,402	1,394,797	0	1,394,797
5-168		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS			2,995,372	1,282,011	4,277,383	1,970,267	0	1,970,267
5-169										
5-170		<b>TOTAL DEPR NET OF CLEARING</b>			140,523,111	27,984,232	168,507,343	76,728,909	0	76,728,909
5-171										
5-172		<b>AMORTIZATIONS</b>								
5-173		LIMITED TERM PLANT	D1	44.9593%	31,525	8,480	39,985	17,977	0	17,977
5-174		LEASEHOLD IMPROVEMENTS - PRODUCTION	PTD	44.8862%	296,653	(122,585)	174,068	78,132	0	78,132
5-175		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	44.8862%	328,178	(114,126)	214,053	96,109	0	96,109
5-176		TOTAL LIMITED TERM PLANT			644,836	(126,211)	518,625	174,211	0	174,211
5-177										
5-178		<b>OTHER ELECTRIC PLANT</b>								
5-179		MISC INTANGIBLE PLANT	303	45.2487%	8,675,116	3,546,160	12,221,275	5,529,965	0	5,529,965
5-180		OTHER PRODUCTION LAND RIGHTS	D1	44.9593%	606	(666)	0	0	0	0
5-181		TRANSMISSION LAND RIGHTS	350 LR	45.5925%	147,019	(147,019)	0	0	0	0
5-182		DISTRIBUTION LAND RIGHTS	360 LR	40.9643%	202,063	(202,063)	0	0	0	0
5-183		TOTAL OTHER ELECTRIC PLANT			9,024,804	3,196,472	12,221,275	5,529,965	0	5,529,965
5-184										
5-185										
5-186										
5-187										
5-188										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_10-Depr and Amortiz--P.xls

Section 10 (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
5-189		PLANT ACQUISITION ADJUSTMENTS								
5-190	407	IATAN-NON-PLANT	100 MO	0.0000%	0	0	0	0	0	0
5-191			100 KS	100.0000%	0	0	0	0	0	0
5-192		TOTAL PLANT ACQUISITION ADJUST.	100 MO	0.0000%	0	0	0	0	0	0
5-193					0	0	0	0	0	0
5-194		AMORTIZATION OF (GAIN)/SALE - EMISSION CR	E1	42.1911%	0	0	0	0	0	0
5-195										
5-196		CREDIT RATIO AMORTIZATIONS								
5-197	399	CREDIT RATIO AMORTIZATION - MO	100 MO	0.0000%	21,679,061	10,723,827	32,402,888	0	0	0
5-198		CREDIT RATIO AMORTIZATION - KS	100 KS	100.0000%	4,000,000	11,000,000	15,000,000	15,000,000	0	15,000,000
5-199	399	TOTAL CREDIT RATIO AMORTIZATIONS			25,679,061	21,723,827	47,402,888	15,000,000	0	15,000,000
5-200										
5-201		TOTAL AMORTIZATIONS			35,032,043	24,806,173	59,838,216	20,526,074	0	20,526,074
5-202										
5-203		TOTAL DEPRECIATION & AMORTIZATIONS			175,555,154	52,790,405	228,345,559	97,354,983	0	97,354,983
5-204										

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
<b>PRODUCTION PLANT</b>									
D-009		STEAM	ASSIGN				0.00%		
D-010	310	LAND & LAND RIGHTS	ASSIGN						
D-012		TOTAL ACCOUNT 310							
D-013	311	STRUCTURES & IMPROVEMENTS	ASSIGN				3.44%		
D-014		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN				0.00%		
D-016		STRUCTURES & IMPROVEMENTS - H5	ASSIGN				0.85%		
D-017		TOTAL ACCOUNT 311							
D-018	312	BOILER PLANT EQUIPMENT	ASSIGN				4.12%		
D-019		UNIT TRAINS	ASSIGN				6.00%		
D-020		AOC EQUIPMENT	ASSIGN				10.00%		
D-022		BOILER PLANT EQUIPMENT - H5	ASSIGN				1.02%		
D-023		TOTAL ACCOUNT 312							
D-024	314	TURBOGENERATOR UNITS	ASSIGN				2.36%		
D-026		TOTAL ACCOUNT 314							
D-027	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN				2.82%		
D-028		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN				0.70%		
D-029		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN				3.07%		
D-030		TOTAL ACCOUNT 315							
D-032	316	MISC. POWER PLANT EQUIPMENT	ASSIGN				4.16%		
D-033		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN				1.03%		
D-035		TOTAL ACCOUNT 316							
D-036		TOTAL STEAM PLANT							
D-037									
D-038									
D-039	320	NUCLEAR	ASSIGN				0.00%		
D-040		LAND & LAND RIGHTS	ASSIGN				0.00%		
D-041		MISSOURI GROSS AFDG	ASSIGN						
D-042		TOTAL LAND & LAND RIGHTS							
D-043	321	STRUCTURES & IMPROVEMENTS	ASSIGN				1.55%		
D-044		MISSOURI GROSS AFDG	ASSIGN				0.00%		
D-045		TOTAL STRUCTURES & IMPROVEMENTS							
D-046									
D-047	322	REACTOR PLANT EQUIPMENT	ASSIGN				1.73%		
D-048		MISSOURI GROSS AFDG	ASSIGN				0.00%		
D-049		TOTAL REACTOR PLANT EQUIPMENT							
D-050									
D-051	323	TURBOGENERATOR UNITS	ASSIGN				1.96%		
D-052		MISSOURI GROSS AFDG	ASSIGN				0.00%		
D-053		TOTAL TURBOGENERATOR UNITS							
D-054									
D-055	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN				1.73%		
D-056		MISSOURI GROSS AFDG	ASSIGN				0.00%		
D-057		TOTAL ACCESSORY ELECT. EQUIPMENT							
D-058									
D-059	325	MISC POWER PLANT EQUIPMENT	ASSIGN				2.36%		
D-060		MISSOURI GROSS AFDG	ASSIGN				0.00%		
D-061		TOTAL MISC POWER PLANT EQUIPMENT							
D-062									
D-063	328	REGULATORY DISALLOWANCES	ASSIGN				1.73%		
D-064		MPSG DISALLOWANCE	ASSIGN				1.73%		
D-065		MPSG DISALLOW - NOT MO JURIS	ASSIGN				1.73%		
D-066		KCC DISALLOWANCE	ASSIGN				1.73%		
D-067									

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-068		KCC DISALLOW - NOT KS JURIS	ASSIGN				1.73%		
D-069		MISSOURI GROSS AFDC	ASSIGN				0.00%		
D-070		TOTAL REGULATORY DISALLOWANCES							
D-071									
D-072		TOTAL NUCLEAR PRODUCTION PLANT							
D-073									
D-074		OTHER PRODUCTION PLANT - CT							
D-075	340	LAND - CT	ASSIGN				0.00%		
D-076		LAND RIGHTS - CT	ASSIGN				0.00%		
D-077	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN				4.00%		
D-078	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	ASSIGN				4.00%		
D-079	344	GENERATORS - CT	ASSIGN				4.00%		
D-080	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN				4.00%		
D-081	346	OTHER PROD-MISC PWR PLT EQUIP - CT	ASSIGN				n/a		
D-082		TOTAL OTHER PRODUCTION PLANT - CT							
D-083									
D-084		OTHER PRODUCTION PLANT - WIND							
D-085	340	LAND - WIND	ASSIGN				0.00%		
D-086		LAND RIGHTS - WIND	ASSIGN				n/a		
D-087	341	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN				5.00%		
D-088	344	GENERATORS - WIND	ASSIGN				5.00%		
D-089	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN				5.00%		
D-090	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	ASSIGN				n/a		
D-091		TOTAL OTHER PRODUCTION PLANT - WIND							
D-092									
D-093		TOTAL PRODUCTION PLANT							
D-094									
D-095		TRANSMISSION PLANT							
D-096	350	LAND AND LAND RIGHTS	ASSIGN				0.00%		
D-097		LAND							
D-098		LAND RIGHTS							
D-099		DISTRIBUTION RELATED - MO	ASSIGN				0.00%		
D-100		DISTRIBUTION RELATED - KS	ASSIGN				0.00%		
D-101		ALLOCATED TRANSMISSION	ASSIGN				0.00%		
D-102		TOTAL LAND RIGHTS							
D-103		TOTAL ACCT 350							
D-104									
D-105	352	STRUCTURES AND IMPROVEMENTS	ASSIGN				2.33%		
D-106		MO GROSS AFDC	ASSIGN				2.33%		
D-107		TOTAL ACCT 352							
D-108									
D-109	353	STATION EQUIPMENT	ASSIGN				3.24%		
D-110		MO GROSS AFDC	ASSIGN				3.24%		
D-111		STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN				3.65%		
D-112		TOTAL ACCT 353							
D-113									
D-114	354	TOWERS AND FIXTURES	ASSIGN				2.75%		
D-115									
D-116	355	POLES AND FIXTURES	ASSIGN				3.89%		
D-117		DISTRIBUTION RELATED - MO	ASSIGN				3.89%		
D-118		DISTRIBUTION RELATED - KS	ASSIGN				3.89%		
D-119		TRANSMISSION EQUIPMENT	ASSIGN				3.89%		
D-120		SUBTOTAL							
D-121		MO GROSS AFDC	ASSIGN				3.89%		
D-122		TOTAL ACCT 355							
D-123									
D-124	356	OVERHEAD CONDUCTORS AND DEVICES	ASSIGN				3.15%		
D-125		DISTRIBUTION RELATED - MO	ASSIGN				3.15%		
D-126		DISTRIBUTION RELATED - KS	ASSIGN				3.15%		

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR. % - JURISDICTIONAL DEPRECIATION RATES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_10-Depr and Amortiz-P.xls

Section 10 (ii)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-127		TRANSMISSION EQUIPMENT	ASSIGN				3.15%		
D-128		SUBTOTAL							
D-129		MO GROSS AFDC	ASSIGN				3.15%		
D-130		TOTAL ACCT 356							
D-131	357	UNDERGROUND CONDUIT	ASSIGN				2.10%		
D-132		SUBTOTAL							
D-133		UNDERGROUND CONDUCTORS & DEVICES	ASSIGN				1.80%		
D-134		SUBTOTAL							
D-135		TOTAL TRANSMISSION PLANT							
D-136		SUBTOTAL							
D-137		DISTRIBUTION PLANT							
D-138		SUBTOTAL							
D-139	360	LAND & LAND RIGHTS							
D-140		LAND (NON-DEPRECIABLE)							
D-141		MISSOURI	ASSIGN				0.00%		
D-142		KANSAS	ASSIGN				0.00%		
D-143		TOTAL LAND							
D-144		SUBTOTAL							
D-145		LAND RIGHTS							
D-146		MISSOURI (DEPRECIABLE)	ASSIGN				0.00%		
D-147		KANSAS (NON-DEPRECIABLE)	ASSIGN				0.00%		
D-148		TOTAL LAND RIGHTS							
D-149		SUBTOTAL							
D-150		TOTAL ACCT 360							
D-151		SUBTOTAL							
D-152	361	STRUCTURES & IMPROVEMENTS							
D-153		MISSOURI	ASSIGN				2.33%		
D-154		KANSAS	ASSIGN				2.33%		
D-155		TOTAL ACCOUNT 361							
D-156		SUBTOTAL							
D-157	362	STATION EQUIPMENT							
D-158		MISSOURI	ASSIGN				2.51%		
D-159		KANSAS	ASSIGN				2.51%		
D-160		SUBTOTAL ACCOUNT 362							
D-161		SUBTOTAL							
D-162		STATION EQUIP. - COMMUN EQUIP (LUKE 397)							
D-163		MISSOURI	ASSIGN				3.65%		
D-164		KANSAS	ASSIGN				3.65%		
D-165		TOTAL STATION EQUIP. - COMMUN EQUIP (LUKE 397)							
D-166		SUBTOTAL							
D-167		SUBTOTAL							
D-168		TOTAL ACCOUNT 362							
D-169		SUBTOTAL							
D-170	364	POLES, TOWERS, & FIXTURES							
D-171		MISSOURI	ASSIGN				3.53%		
D-172		KANSAS	ASSIGN				3.53%		
D-173		TOTAL ACCOUNT 364							
D-174		SUBTOTAL							
D-175	365	OVERHEAD CONDUCTORS & DEVICES							
D-176		MISSOURI	ASSIGN				2.78%		
D-177		KANSAS	ASSIGN				2.78%		
D-178		TOTAL ACCOUNT 365							
D-179		SUBTOTAL							
D-180	366	UNDERGROUND CONDUIT							
D-181		MISSOURI	ASSIGN				2.10%		
D-182		KANSAS	ASSIGN				2.10%		
D-183		TOTAL ACCOUNT 366							
D-184		SUBTOTAL							
D-185	367	UNDERGROUND CONDUCTORS & DEV. MISSOURI	ASSIGN				3.20%		

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-186		KANSAS	ASSIGN				3.20%		
D-187		TOTAL ACCOUNT 367							
D-188									
D-189	368	LINE TRANSFORMERS							
D-190		MISSOURI	ASSIGN				3.60%		
D-191		RECORDED IN MISSOURI							
D-192		ALLOCATED TO MISSOURI	ASSIGN				3.60%		
D-193		TOTAL MISSOURI							
D-194									
D-195		KANSAS							
D-196		RECORDED IN KANSAS	ASSIGN				3.60%		
D-197		ALLOCATED TO KANSAS							
D-198		TOTAL KANSAS	ASSIGN				3.60%		
D-199									
D-200		TOTAL ACCOUNT 368							
D-201									
D-202	369	SERVICES							
D-203		MISSOURI	ASSIGN				2.86%		
D-204		KANSAS	ASSIGN				2.86%		
D-205		TOTAL ACCOUNT 369							
D-206									
D-207	370	METERS							
D-208		MISSOURI	ASSIGN				3.39%		
D-209		RECORDED IN MISSOURI							
D-210		ALLOCATED TO MISSOURI	ASSIGN				3.39%		
D-211		TOTAL MO METERS							
D-212									
D-213		KANSAS							
D-214		RECORDED IN KANSAS	ASSIGN				3.39%		
D-215		ALLOCATED TO KANSAS							
D-216		TOTAL KS METERS	ASSIGN				3.39%		
D-217									
D-218		TOTAL ACCOUNT 370							
D-219									
D-220	371	INSTALLATION ON CUST PREMISES							
D-221		MISSOURI	ASSIGN				11.53%		
D-222		KANSAS	ASSIGN				11.53%		
D-223		TOTAL ACCOUNT 371							
D-224									
D-225	373	STREET LIGHTS & SIGNAL SYSTEMS							
D-226		MISSOURI	ASSIGN				3.28%		
D-227		KANSAS	ASSIGN				3.28%		
D-228		TOTAL ACCOUNT 373							
D-229									
D-230		TOTAL DISTRIBUTION PLANT							
D-231									
D-232		TOTAL TRANS & DIST. PLANT							
D-233									
D-234		TOTAL PROD. TRANS & DIST PLANT							
D-235									
D-236									
D-237	389	GENERAL PLANT							
D-238		LAND AND LAND RIGHTS	ASSIGN				0.00%		
D-239		STRUCTURES AND IMPROVEMENTS	ASSIGN				1.90%		
D-240		LEASEHOLD IMPROVEMENTS	ASSIGN				0.00%		
D-241		TOTAL ACCT 390							
D-242	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN				3.07%		
D-243	392	TRANSPORTATION EQUIPMENT	ASSIGN				7.73%		
D-244	393	STORES EQUIPMENT	ASSIGN				3.17%		

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 DEPR % - JURISDICTIONAL DEPRECIATION RATES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_10-Depr and Amortiz-P.xls

Section 10 (ii)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-245	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN				3.52%		
D-246	395	LABORATORY EQUIPMENT	ASSIGN				2.89%		
D-247	396	POWER OPERATED EQUIPMENT	ASSIGN				5.33%		
D-248	397	COMMUNICATIONS EQUIPMENT	ASSIGN				3.65%		
D-249		ALLOCATED	ASSIGN				3.65%		
D-250		NO GROSS AFDC	ASSIGN						
D-251		TOTAL ACCT 397							
D-252	398	MISCELLANEOUS EQUIPMENT	ASSIGN				5.59%		
D-253	399	OTHER TANGIBLE PROPERTY	ASSIGN				0.00%		
D-254		TOTAL GENERAL PLANT							
D-255		TOTAL GENERAL PLANT							
D-256		INTANGIBLE PLANT							
D-257	301	ORGANIZATION	ASSIGN				0.00%		
D-258	302	FRANCHISES & CONSENTS	ASSIGN				0.00%		
D-259		MISSOURI	ASSIGN				0.00%		
D-260		OTHER	ASSIGN						
D-261		TOTAL ACCOUNT 302							
D-262		TOTAL ACCOUNT 302							
D-263		MISC. INTANGIBLE PLANT							
D-264	303	5-YR SOFTWARE	ASSIGN				0.00%		
D-265		CUSTOMER RELATED	ASSIGN				0.00%		
D-266		ENERGY RELATED	ASSIGN				0.00%		
D-267		DEMAND RELATED	ASSIGN				0.00%		
D-268		CORPORATE SOFTWARE	ASSIGN				0.00%		
D-269		TRANSMISSION RELATED	ASSIGN				0.00%		
D-270		TOTAL 5-YR SOFTWARE							
D-271		10-YR SOFTWARE	ASSIGN				0.00%		
D-272		CUSTOMER RELATED	ASSIGN				0.00%		
D-273		ENERGY RELATED	ASSIGN				0.00%		
D-274		DEMAND RELATED	ASSIGN				0.00%		
D-275		CORPORATE SOFTWARE	ASSIGN				0.00%		
D-276		TRANSMISSION RELATED	ASSIGN				0.00%		
D-277		TOTAL 10-YR SOFTWARE							
D-278		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN				0.00%		
D-279		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN				n/a		
D-280		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	ASSIGN				0.00%		
D-281		TOTAL MISC. INTANGIBLE PLANT							
D-282		TOTAL MISC. INTANGIBLE PLANT							
D-283		TOTAL INTANGIBLE PLANT							
D-284		TOTAL INTANGIBLE PLANT							
D-285		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%		
D-286		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN				0.00%		
D-287		TOTAL ELECTRIC PLANT IN SERVICE							
D-288		TOTAL ELECTRIC PLANT IN SERVICE							



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

Section 10 (iii)

		<b>Total Company Adjustments Incr (Decr)</b>
<b>Depreciation Expense - Schedule 1, line 1-021</b>		
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>
<b>Amortization Expense - Schedule 1, line 1-022</b>		
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>

(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 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Section 11 (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
6-009		TAXES OTHER THAN INCOME TAXES-ELEC								
6-010	408	PROPERTY TAX	ELEC W/O W.C.	45.7202%	44,851,116	3,891,013	48,742,129	22,285,023	0	22,285,023
6-012		ELECTRIC - WOLF CREEK	W.C. PLANT	42.3296%	13,829,714	0	13,829,714	6,554,062	0	6,554,062
6-013		TOTAL PROPERTY TAX			58,680,830	3,891,013	62,571,843	28,139,085	0	28,139,085
6-015	408	PAYROLL TAX	SAL & WAGES	44.0779%	1,859	0	1,859	819	0	819
6-016		STATE UNEMPLOYMENT	SAL & WAGES	44.0779%	139,693	0	139,693	61,574	0	61,574
6-017		FEDERAL UNEMPLOYMENT	SAL & WAGES	44.0779%	11,727,981	2,233,590	13,961,571	6,153,969	0	6,153,969
6-018		FICA	WC PROD PAY	44.9939%	2,518,766	301,983	2,820,629	1,268,134	0	1,268,134
6-020		WOLF CREEK	SAL & WAGES	44.0779%	(4,198,796)	0	(4,198,796)	(1,850,742)	0	(1,850,742)
6-021		PAYROLL TAX CONTRA			10,189,502	2,535,453	12,724,955	5,633,754	0	5,633,754
6-022		TOTAL PAYROLL TAX								
6-023		MISC TAX	100 MO	0.0000%	43,435,949	(43,435,949)	0	0	0	0
6-026		GROSS RECEIPTS TAX - RETAIL	TOTAL PLANT	44.9357%	283,872	0	283,872	127,560	0	127,560
6-028		STATE CAPITAL STOCK			0	0	0	0	0	0
6-027		ENVIRONMENTAL TAX	100 MO	0.0000%	(46,641)	0	(46,641)	0	0	0
6-028		OTHER MISC			43,873,180	(43,435,949)	237,231	127,560	0	127,560
6-029		TOTAL MISC TAX								
6-030		TOTAL OTHER TAXES W/O EARNINGS TAX			112,543,512	(37,009,483)	75,534,029	33,900,398	0	33,900,398
6-031		RECAP FOR INCOME TAXES								
6-032		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		112,543,512	(37,009,483)	75,534,029	33,900,398	0	33,900,398
6-033		LESS ENVIRONMENTAL TAX	TSFR 6-027		0	0	0	0	0	0
6-035		OTHER TAX W/O EARN. & ENVIR.			112,543,512	(37,009,483)	75,534,029	33,900,398	0	33,900,398
6-036		RECAP OTHER TAXES								
6-038		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031		112,543,512	(37,009,483)	75,534,029	33,900,398	0	33,900,398
6-039		KOMO EARNINGS TAX	100 MO	0.0000%	462,816	(462,816)	0	0	0	0
6-040		TOTAL TAXES OTHER THAN INCOME TAX			113,006,328	(37,472,299)	75,534,029	33,900,398	0	33,900,398
6-042		RECAPS FOR CASH WORKING CAPITAL								
6-043		TOTAL PAYROLL TAX								
6-044		STATE UNEMP. PAYROLL TAX	TSFR 6-017		1,859	0	1,859	819	0	819
6-045		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018		139,693	0	139,693	61,574	0	61,574
6-046		FICA	TSFR 6-019		11,727,981	2,233,590	13,961,571	6,153,969	0	6,153,969
6-047		PAYROLL TAX CONTRA	TSFR 6-021		(4,198,796)	0	(4,198,796)	(1,850,742)	0	(1,850,742)
6-048		STATE CAPITAL STOCK TAX	TSFR 6-026		283,872	0	283,872	127,560	0	127,560
6-056		OTHER MISC TAXES	TSFR 6-028		(46,641)	0	(46,641)	0	0	0
6-057		TOTAL PAYROLL TAX & OTHER MISC TAXES			7,907,967	(2,233,590)	10,141,557	4,493,180	0	4,493,180
6-058		CAPITAL STOCK & OTHER MISC TAXES								
6-059		TOTAL TAXES OTHER THAN INCOME TAXES			120,914,295	(39,705,889)	81,208,406	38,633,578	0	38,633,578

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_11-Taxes-P.xls

Section 11 (ii), (iii) and (iv)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-009		INCOME SUBJECT TO TAXATION								
7-010		REVENUES	TSFR 2-051		1,292,699,227	(54,906,262)	1,237,792,965	554,133,188	60,430,000	614,563,188
7-012		DEDUCTIONS:								
7-013		OPER & MAINT EXPENSES	TSFR 4-356		719,552,223	26,293,130	745,845,352	329,372,178	222,080	329,594,259
7-014		LESS: DEPR CHG THRU CLEARING-OP (O&M)	170 *-015 & 5-188 * 100%		2,210,518	857,713	3,068,231	1,407,606	0	1,407,606
7-016		LESS: NUCLEAR FUEL - AMORT	TSFR 4-087		18,862,397	4,357,829	21,220,226	8,953,039	0	8,953,039
7-017		NET OPER & MAINT EXPENSES			700,479,308	21,077,587	721,556,895	319,011,534	222,080	319,233,614
7-018		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036		112,543,512	(37,009,483)	75,534,029	33,900,398	0	33,900,398
7-019		DEPRECIATION & AMORTIZATION								
7-021		TAX RETURN - NUCLEAR FUEL - TAX AMORT	EI		14,862,522	0	14,862,522	6,270,656	0	6,270,656
7-022		TAX RETURN - TAX DEPR - REGULAR	TOTAL PLANT		151,830,262	10,821,577	162,651,839	73,088,666	0	73,088,666
7-023		TAX RETURN - TAX AMORT - REGULAR	303		2,879,804	5,145,525	8,025,329	3,631,355	0	3,631,355
7-024		TAX RETURN - CREDIT RATIO DEPR - MO	TSFR 5-198		0	0	0	0	0	0
7-025		TAX RETURN - CREDIT RATIO DEPR - KS	TSFR 5-154		0	0	0	0	0	0
7-026		MO ADDITIONAL DEPRECIATION	TSFR 5-043		0	0	0	0	0	0
7-027		ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE	T&D		0	0	0	0	0	0
7-028		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D		2,071,953	0	2,071,953	964,153	0	964,153
7-029		COST OF REMOVAL PROVIDED FOR PRE-81 PROP	T&D		(3,266,016)	2,458,579	(807,437)	(375,729)	0	(375,729)
7-030		AMORT OF GAIN ON SALE OF EMISSION CR	TSFR 5-195		168,378,525	18,425,681	186,804,206	83,579,100	0	83,579,100
7-031		TOTAL DEPRECIATION & AMORTIZATION								
7-032		PERMANENT TAX ITEMS								
7-033		MANUFACTURERS DEDUCTION	D1		5,179,267	0	5,179,267	2,328,580	0	2,328,580
7-035		MEALS & ENT 50% DISALLOWED	SAL & WAGES		(900,000)	0	(900,000)	(220,390)	0	(220,390)
7-036		TOTAL PERMANENT ITEMS			4,679,267	0	4,679,267	2,108,170	0	2,108,170
7-037		INTEREST & OTHER DEDUCTIONS								
7-038		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-023		0	463,743	463,743	0	0	0
7-040		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-024		81,084,951	(81,084,951)	90,512	90,512	0	90,512
7-041		OTHER BOOK DEDUCTIONS	TOTAL PLANT		69,649,569	8,974,504	78,624,073	34,524,033	0	34,489,087
7-043		INTEREST EXPENSE	%038 * -1.055		150,734,520	(71,556,192)	79,178,328	34,614,545	(34,947)	34,579,599
7-044		TOTAL INTEREST & OTHER DEDUCTIONS								
7-045		TOTAL DEDUCTIONS			1,136,815,132	(69,082,407)	1,067,732,725	473,213,748	187,134	473,400,882
7-046		INCOME SUBJECT TO TAXATION			155,884,095	14,156,145	170,040,240	80,919,440	60,242,866	141,162,306
7-047		KCMO TAX CALCULATION								
7-048		NET TAXABLE INCOME	TSFR 7-048		155,884,095	14,156,145	170,040,240	80,919,440	60,242,866	141,162,306
7-049		KCMO EARNINGS TAX	100 MO		0	525,442	525,442	0	0	0
7-050		FEDERAL TAX CALCULATION								
7-051		NET TAXABLE INCOME	TSFR 7-048		155,884,095	14,156,145	170,040,240	80,919,440	60,242,866	141,162,306
7-052		DEDUCT: STATE INCOME TAX	TSFR 7-066		10,989,829	998,008	11,987,837	5,704,820	4,247,122	9,951,943
7-053		DEDUCT: KCMO EARNINGS TAX	TSFR 7-052		0	525,442	525,442	0	0	0
7-054		FEDERAL TAXABLE INCOME	%010 * 7.058		144,894,266	12,632,695	157,526,961	75,214,619	55,995,744	131,210,363
7-055		DEDUCT: FVND PROD / R&D TAX CREDIT	EI		50,712,993	4,421,443	55,134,436	26,325,117	19,598,510	45,923,627
7-056		NET FEDERAL INCOME TAX			6,494,280	2,753,018	9,247,298	3,901,533	3,801,533	9,951,943
7-057		STATE TAX @ 7.05%			44,218,713	1,668,425	45,887,138	22,423,583	19,598,510	42,022,094
7-058		STATE TAX @ 7.05%			155,884,095	14,156,145	170,040,240	80,919,440	60,242,866	141,162,306
7-059		DEDUCT: FEDERAL INCOME TAX @ 0%	%-012 * 7.081		0	0	0	0	0	0
7-060		DEDUCT: KCMO EARNINGS TAX @ 0%	%-013 * 7.052		155,884,095	14,156,145	170,040,240	80,919,440	60,242,866	141,162,306
7-061		STATE TAX @ 7.05%	%-011 * 7.067		10,989,829	998,008	11,987,837	5,704,820	4,247,122	9,951,943

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_11-Taxes-P.xls

Section 11 (f)(i), (iii) and (iv)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	KANSAS JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
7-069	409	TOTAL FEDERAL & STATE TAX			55,208,542	2,666,434	57,874,976	26,128,404	23,845,633	51,974,036
7-070		TOTAL CURRENTLY PAYABLE TAXES			55,208,542	3,191,975	58,400,517	26,128,404	23,845,633	51,974,036
7-071		DEFERRED INCOME TAXES					(0)	(0)		(0)
7-072	410-411	BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	44.9367%	21,093,913	(21,093,913)	(0)	(0)		(0)
7-073		SL TAX DEPRAMORT	E1	42.1911%	17,043,702	(1,338,296)	15,705,406	6,626,278	0	6,626,278
7-074		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	TOTAL PLANT	44.9367%	133,129,707	16,520,659	149,650,366	67,246,369	0	67,246,369
7-075		STRAIGHT LINE TAX DEPR - REGULAR	303	45.2487%	5,041,096	3,895,073	8,936,171	4,043,499	0	4,043,499
7-076		STRAIGHT LINE TAX AMORT - REGULAR	TSFR 5-198		21,979,061	10,723,827	32,402,888	0	0	0
7-077		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-199		4,000,000	11,000,000	15,000,000	15,000,000	0	15,000,000
7-078		SL TAX DEPR - CREDIT RATIO DEPR - KS			180,893,568	40,801,283	221,694,851	92,916,145	0	92,916,145
7-079		TOTAL SL TAX DEPRAMORT								
7-080		TAX DEPRAMORT OVER(UNDER) REGULATORY SL	(7-022 - 7-078) * %-016		(863,366)	529,731	(333,635)	(140,764)	0	(140,764)
7-081		TAX AMORT OVER(UNDER) SL - NUC FUEL	(7-023 - 7-079) * %-016		7,402,147	(2,255,839)	5,146,308	2,312,527	0	2,312,527
7-082		TAX DEPR OVER(UNDER) SL - REGULAR	(7-024 - 7-080) * %-016		(855,494)	464,960	(390,534)	(163,137)	0	(163,137)
7-083		TAX AMORT OVER(UNDER) SL - REGULAR	(7-025 - 7-081) * %-016		(8,581,114)	(4,244,739)	(12,825,853)	0	0	0
7-084		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	(7-026 - 7-082) * %-016		(1,583,300)	(4,354,075)	(5,937,375)	(5,937,375)	0	(5,937,375)
7-085		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS			(4,481,127)	(9,829,982)	(14,311,109)	(3,928,749)	0	(3,928,749)
7-086		TOTAL TAX DEPRAMORT (O/U) REGULATORY SL								
7-087		TURNAROUND OF DIT ON BASIS DIFFERENCES	100 MO	0.0000%	0	(567,402)	(567,402)	0	0	0
7-088		MD GROSS A/R-UDC	ELEC W/O W.C.	45.7202%	0	(357,207)	(357,207)	(163,316)	0	(163,316)
7-089		A/FDC DEBIT/CAP INT - W/O FUEL & WC CONSTR	E1	42.1911%	0	(136,803)	(136,803)	(57,719)	0	(57,719)
7-090		A/FDC DEBIT/CAP INT - NUCLEAR FUEL	T&D	46.5335%	0	615,810	615,810	286,358	0	286,358
7-091		CIAC	W/C PLANT	44.3296%	0	(1,698,687)	(1,698,687)	(790,459)	0	(790,459)
7-092		REPAIR ALLOWANCE	PROD W/O W.C.	44.9693%	0	(201,499)	(201,499)	(85,294)	0	(85,294)
7-093		REPAIR EXPENSE - WC	T&D	48.5335%	0	(1,532,056)	(1,532,056)	(688,801)	0	(688,801)
7-094		REPAIR EXPENSE - PRODUCTION	100 KS	100.0000%	0	(24,309)	(24,309)	(11,312)	0	(11,312)
7-095		CAPITALIZED BENEFITS - ALLOCATED	100 MO	0.0000%	0	(130,559)	(130,559)	(130,559)	0	(130,559)
7-096		CAPITALIZED BENEFITS - ASSIGNED	W/C PLANT	42.3296%	0	(4,085)	(4,085)	(1,729)	0	(1,729)
7-097		PROP TAX CAPITALIZED - W/O	100 MO	0.0000%	0	(111,837)	(111,837)	0	0	0
7-098		PROP TAX CAPITALIZED - W/C	TOTAL PLANT	44.9367%	0	(3,062,226)	(3,062,226)	(1,376,032)	0	(1,376,032)
7-099		OTHER A/C 282 ITEMS	TOTAL PLANT	44.9367%	0	(1,124,608)	(1,124,608)	(505,350)	0	(505,350)
7-100		ARAM DEFERRED TAX AMORTIZATION	100 MO	0.0000%	0	0	0	0	0	0
7-101		3% ITC - MISSOURI ONLY			0	0	0	0	0	0
7-102		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES			0	(8,355,470)	(8,355,470)	(3,524,012)	0	(3,524,012)
7-103	411	DEFERRED INVESTMENT TAX CR AMORT	TOTAL PLANT	44.9367%	(1,457,223)	1,457,223	0	0	0	0
7-104		BOOK DEFERRED ITC AMORT	ELEC W/O W.C.	45.7202%	0	(709,880)	(709,880)	(324,550)	0	(324,550)
7-105		AMORTIZATION OF W/C ITC	W/C PLANT	42.3296%	0	(850,905)	(850,905)	(380,185)	0	(380,185)
7-106		NET DEFERRED INVESTMENT TAX CR AMORT			(1,457,223)	(1,003,542)	(1,580,765)	(684,734)	0	(684,734)
7-107		TOTAL DEFERRED TAXES			15,155,663	(39,382,907)	(24,227,244)	(8,137,495)	0	(8,137,495)
7-108		TOTAL INCOME TAXES LESS EARNING & ENVIRON			70,364,105	(36,716,473)	33,647,632	19,990,909	23,845,633	43,836,541

Kansas City Power & Light Company  
Section 11 - Deferred Investment Tax Credits - Total Company & Kansas Jurisdictional  
Source - FERC Form 1 page 266-267

Sec 11-Taxes-P.xis

12 Mo Ended Pr.  
to Test Year and

Section 11 (v)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>Debits (Credits)</b>											
<b>3% ITC</b>											
Charges	34,044	32,601	22,609	19,164	12,252	3,319	3,120	309	0	0	0
Credits	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(127,418)	(93,374)	(60,773)	(38,164)	(19,000)	(6,748)	(3,429)	(309)	0	0	0
<b>4% ITC</b>											
Charges	246,660	246,672	81,572	77,856	32,140	3,213	1,476	1,392	324	0	0
Credits	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(691,305)	(444,645)	(197,973)	(116,401)	(38,545)	(6,405)	(3,192)	(1,716)	(324)	0	0
<b>10% ITC</b>											
Charges	4,091,506	4,074,322	4,092,445	4,092,384	4,039,198	3,888,152	3,880,296	3,787,929	2,503,619	1,386,435	70,788
Adjustments	0	0	0	0	0	0	0	0	0	0	0
Credits	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(60,705,440)	(66,613,934)	(52,539,612)	(48,447,167)	(44,354,783)	(40,315,585)	(36,427,433)	(32,547,137)	(28,759,208)	(27,610,629)	(26,153,406)
<b>Total ITC</b>											
Charges	0	4,372,210	4,353,595	4,196,626	4,189,404	4,083,590	3,894,684	3,884,892	3,789,630	2,503,943	1,386,435
Adjustments	0	0	0	0	0	0	0	0	0	(1,355,040)	70,788
Credits	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	(61,524,163)	(67,151,653)	(52,798,358)	(48,601,732)	(44,412,328)	(40,328,738)	(36,434,054)	(32,549,162)	(28,759,532)	(27,610,629)	(26,153,406)
<b>Kansas Jurisdictional ITC</b>											
				Wkp-33a 2006 Kansas	Sch 7 2006 Kansas			Wkp-33a 2007 Kansas	Sch 7 2007 Kansas		
<b>3% ITC</b>											
Beginning Bal	0	0	0	0	0	0	0	0	0	0	0
Charges	0	0	0	0	0	0	0	0	0	0	0
Credits	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0
<b>4% ITC</b>											
Beginning Bal	(324)	324	0	0	0	0	0	0	0	0	0
Charges	324	(324)	0	0	0	0	0	0	0	0	0
Credits	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0
<b>10% ITC</b>											
Beginning Bal	(28,759,208)	(1,660,402)	(30,419,610)								
Charges	1,148,579	412,174	1,560,753								
Credits	0	0	0								
Ending Balance	(27,610,629)	(1,248,228)	(28,858,857)								
<b>Total ITC</b>											
Beginning Bal	(30,419,934)	(1,660,078)	(30,419,610)								
Charges	1,148,903	411,850	1,560,753								
Credits	0	0	0								
Ending Balance	(27,610,629)	(1,248,228)	(28,858,857)								

KANSAS CITY POWER & LIGHT CO.  
 SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009

Sec\_11-Taxes-P.xls

Section 11 (W) 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
8-009	190	ACCT 190 ACCUM DEFERRED TAX								
8-010		VACATION ACCRUAL	SAL & WAGES	44.0779%	(4,696,532)	(247,317)	(4,943,849)	(2,179,145)	0	(2,179,145)
8-011		INJURIES & DAMAGES RESERVE	SAL & WAGES	44.0779%	(847,349)	(44,821)	(891,970)	(393,162)	0	(393,162)
8-013		TOTAL ACCT 190			(5,543,881)	(291,938)	(5,835,819)	(2,572,307)	0	(2,572,307)
8-014	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	44.9993%	0	0	0	0	0	0
8-015										
8-016	282	LIBERALIZED DEPRECIATION								
8-017		METHOD/LIFE DEPRECIATION - NON WOLF CREEK	PTD W/O W.C.	45.7251%	335,455,425	(22,764,997)	312,690,428	142,978,063	0	142,978,063
8-018		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	44.9693%	142,719,022	20,216,402	162,935,424	73,254,554	0	73,254,554
8-019		WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS	100 KS	100.0000%	11,543,041	669,251	12,212,292	12,212,292	0	12,212,292
8-020		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	100 MO	0.0000%	5,508,806	319,394	5,828,200	0	0	5,828,200
8-021		NUCLEAR FUEL	E1	42.1914%	871,082	39,207	910,289	394,061	0	394,061
8-022		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	0.0000%	0	0	0	0	0	0
8-023		RESERVE FOR CREDIT RATIO AMORT - KS	100 KS	0.0000%	0	0	0	0	0	0
8-024		RESERVE FOR MO RELATED \$3.5 M DEPR	100 MO	0.0000%	(13,789,699)	13,789,699	0	0	0	0
8-025		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	0.0000%	(5,486,465)	(318,098)	(5,804,563)	0	0	0
8-026		TOTAL LIBERALIZED DEPRECIATION			476,821,212	11,950,658	488,771,870	228,828,969	0	228,828,969
8-027										
8-028		ACCUM DIT ON BASIS DIFFERENCES								
8-029		GROSS AFDC - WOLF CREEK CONSTRUCTION	100 MO	0.0000%	23,122,509	(12,171,722)	10,950,787	0	0	0
8-030		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	45.7202%	3,709,036	(946,659)	3,162,399	1,445,857	0	1,445,857
8-031		AFDC DEBT - NUCLEAR FUEL	E1	42.1911%	164,989	8,068	173,057	73,015	0	73,015
8-032		CIAC	(18,151,285)		(18,151,285)	(128,784)	(18,506,350)	(8,506,350)	0	(8,506,350)
8-033		REPAIR ALLOWANCE	T&D	46.5335%	46,5335%	(747,399)	39,320,911	18,297,404	0	18,297,404
8-034		REPAIR EXPENSE - W/C	W.C. PLANT	42.3266%	12,022,352	1,108,485	13,130,837	5,558,230	0	5,558,230
8-035		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	44.9693%	32,327,592	1,177,757	33,505,349	15,063,756	0	15,063,756
8-036		PENSIONS CAPITALIZED-ASSIGNED	100 KS	100.0000%	754,368	(221,870)	532,498	532,498	0	532,498
8-037		PENSIONS CAPITALIZED-ALLOCATED	T&D	46.5335%	0	0	0	0	0	0
8-038		PAYROLL TAX CAPITALIZED-ASSIGNED	100 KS	100.0000%	595,013	0	429,269	429,269	0	429,269
8-039		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	46.5335%	0	0	0	0	0	0
8-040		PROP TAX CAPITALIZED-ASSIGNED - WC	100 KS	100.0000%	0	0	0	0	0	0
8-041		PROP TAX CAPITALIZED-ASSIGNED	100 KS	100.0000%	2,764,763	829,303	3,594,066	3,594,066	0	3,594,066
8-042		PROP TAX CAPITALIZED-ALLOCATED - WC	W.C. PLANT	42.3266%	60,955	(21,059)	39,896	16,888	0	16,888
8-043		PROP TAX CAPITALIZED-ALLOCATED	PROD W/O W.C.	44.9693%	0	0	0	0	0	0
8-044		HEALTH & WELFARE CAPITALIZED	T&D	46.5335%	358,565	(73,740)	284,825	132,539	0	132,539
8-045		MISCYD - STRATEGIC INITIATIVE CAP	100 MO	0.0000%	228,319	(229,319)	0	0	0	0
8-046		OTHER MISCELLANEOUS	TOTAL PLANT	44.9397%	18,163,717	836,734	19,024,471	8,548,770	0	8,548,770
8-047		TOTAL ACCUM DIT ON BASIS DIFFERENCES			116,212,245	(10,343,929)	105,868,316	45,185,941	0	45,185,941
8-048										
8-049		TOTAL ACCT 282			593,033,457	1,606,929	594,640,386	274,014,910	0	274,014,910
8-050										
8-051	285	3% INVESTMENT TAX CREDIT	100 KS	100.0000%	0	0	0	0	0	0
8-052										
8-053	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)								
8-054		REG ASSET - DSM PROGRAMS - MO	100 MO	0.0000%	2,827,656	(2,827,656)	0	0	0	0
8-055		REG ASSET - REFUNDABLE CUST ADV - MO	100 MO	0.0000%	(69,366)	69,366	0	0	0	0
8-057		REG ASSET - REFUNDABLE CUST ADV - KS	100 KS	100.0000%	(817,828)	(43,067)	(860,895)	(860,895)	0	(860,895)
8-058		SO2 EMISSIONS ALLOWANCE SALES	E1	42.1911%	(32,897,141)	(1,218,023)	(34,105,164)	(14,399,331)	0	(14,399,331)
8-059		TOTAL ACCT 283 (RATEBASE ITEMS)			(29,295,424)	(4,475,619)	(33,771,037)	(14,055,204)	0	(14,055,204)
8-060										
8-061		TOTAL ACCUMULATED DEFERRED TAXES			558,194,152	(3,160,822)	555,033,330	257,387,399	0	257,387,399

Kansas City Power & Light Company  
Section 11 - Analysis of Deferred Income Taxes - Total Company  
Source - FERC Form 1 page 234 and 272-277

Sec. 11 - Taxes-P

Section 11 (vi) 2

12 Mo Ended Pr.  
to Test Year and  
2006

Debits (Credits)	1995	1996 (a)	1997	1998	1999	2000	2001	2002	2003 (b)	2004	2005	2006	2007
<b>Account 190 - Current (a)</b>													
Restatement (b)												(3,374,102)	
Charges	63,112,490	63,112,490	5,587,486	436,514	1,758,309	7,044,344	20,238,594	43,065,275	11,041,158	49,038,431	3,280,115	16,965,157	
Credits	(7,938,918)	(7,938,918)	(928,826)	(4,360,624)	(3,122,726)	(2,828,808)	(1,827,814)	(22,514,523)	(7,971,040)	(6,530,460)	(17,550,411)	(311,466)	
Ending Balance	5,805,022	60,978,594	61,358,320	65,996,960	62,072,850	60,708,433	64,923,969	83,334,749	103,885,501	106,955,619	149,483,590	131,819,192	148,472,883
<b>AIC282 - Other Property</b>													
Charges	14,197,741	14,197,741	9,410,219	31,789,592	5,437,584	6,105,080	4,807,552	10,386,629	25,585,510	7,373,338	3,874,054	6,822,681	
Credits	(22,997,009)	(22,997,009)	(14,855,739)	(11,320,974)	(11,481,670)	(23,206,674)	(9,021,034)	(109,110,664)	(32,858,630)	(23,314,668)	(16,178,656)	(30,220,976)	
Ending Balance	(522,131,470)	(530,930,739)	(534,278,063)	(539,723,583)	(519,254,965)	(525,309,051)	(542,410,645)	(546,524,127)	(545,248,162)	(552,521,282)	(668,482,612)	(680,767,214)	(704,165,509)
<b>AIC 283 - Other</b>													
Restatement (b)													(3,031,663)
Charges	24,266,154	24,266,154	34,068,116	7,668,627	3,214,406	7,453,804	29,408,005	57,197,203	8,601,372	28,518,127	18,474,232	28,732,951	
Credits	(61,802,635)	(61,802,635)	(18,548,744)	(202,720)	(29,096,193)	(2,727,381)	(29,752,119)	697,733	(5,843,150)	(31,442,842)	(27,416,239)	(16,073,489)	
Ending Balance	(124,090,341)	(161,636,822)	(158,695,216)	(143,176,844)	(135,710,937)	(161,592,724)	(156,866,301)	(157,210,415)	(99,315,479)	(96,557,257)	(99,481,972)	(111,455,642)	(98,796,180)
<b>Total Electric Deferred Income Tax</b>													
Restatement (b)	0	101,566,385	0	49,045,801	39,894,733	10,410,299	20,603,228	54,554,151	110,649,107	45,228,040	84,929,896	25,628,401	52,520,789
Charges	0	(92,738,562)	0	(34,334,309)	(15,884,318)	(43,710,589)	(28,762,863)	(40,600,867)	(130,927,454)	(46,672,820)	(61,287,970)	(61,145,306)	(46,605,931)
Credits	0	(631,588,966)	(631,614,959)	(616,903,467)	(592,893,052)	(626,193,342)	(634,352,977)	(620,998,793)	(640,678,140)	(642,122,920)	(618,480,994)	(660,403,664)	(654,488,806)
Ending Balance	(640,416,789)	(631,588,966)	(631,614,959)	(616,903,467)	(592,893,052)	(626,193,342)	(634,352,977)	(620,998,793)	(640,678,140)	(642,122,920)	(618,480,994)	(660,403,664)	(654,488,806)

Kansas Jurisdictional Deferred Income Taxes (Test Year and 12 Months Prior to Test Year)

	2006 Total Company	Adj	2006 Kansas Basis	2006 Kansas Juris	2007 Total Company	Adj	2007 Kansas Basis	2007 Kansas Juris
<b>AIC 190</b>								
Beginning Bal	149,463,590				131,819,192			
Restatement (b)	(3,374,102)				16,965,157			
Charges	3,280,115				(311,466)			
Credits	(17,850,411)				148,472,883			
Ending Balance	131,819,192	(127,188,181)	4,631,011	2,080,745	148,472,883	(142,637,064)	5,835,819	2,572,307
<b>AIC 282</b>								
Beginning Bal	(668,462,612)				(680,767,214)			
Charges	3,874,054				6,822,681			
Credits	(16,178,656)				(30,220,976)			
Ending Balance	(680,767,214)	115,838,113	(564,929,101)	(255,905,959)	(704,165,509)	109,525,123	(594,640,386)	(274,014,910)
<b>AIC 283</b>								
Beginning Bal	(99,481,972)				(111,455,642)			
Restatement (b)	(3,031,663)				28,732,951			
Charges	18,474,232				(16,073,489)			
Credits	(27,416,239)				(98,796,180)			
Ending Balance	(111,455,642)	128,311,729	(6,856,087)	5,259,315	(98,796,180)	132,567,217	33,771,037	14,055,204
<b>Total DIT</b>								
Beginning Bal	(618,480,994)				(660,403,664)			
Restatement	(6,405,765)				52,520,789			
Charges	25,628,401				(46,605,931)			
Credits	(61,145,306)				(654,488,806)			
Ending Balance	(660,403,664)	116,961,661	(543,442,003)	(248,565,936)	(660,403,664)	99,456,276	(555,033,530)	(257,387,399)

Notes: Accumulated Deferred Income Taxes, as recorded, include amounts relating to FAS 109.

a) Balances for deferred income tax reserve accounts shown above include reclassifications between reserve accounts for FERC Form 1 presentation only in compliance with FERC Order FA96-19-000. Such reclassifications are not recorded on the financial books.

006 Deferred Income Tax Reserve beginning balances reflect the restatement of tax accounts related to change in method for Nuclear Refueling Outage.

Test year includes known and measurable changes to March 31, 2009

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

Section 11 (vii)

		<b>Total Company Adjustments Incr (Decr)</b>
<b>JURISDICTIONAL COST OF SERVICE</b>		
<b>Taxes Other than Income - Schedule 1, line 1-025</b>		
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)
	Taxes Other than Income - Schedule 1, line 1-025	<u>(37,472,299)</u>
<b>Income Tax Expense- Schedule 1, line 026</b>		
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
	Fed and State Income Taxes - Schedule 1, line 1-026	<u>(36,716,473)</u>
<b>RATE BASE</b>		
<b>Accumulated Deferred Income Taxes - Schedule 1, line1-048</b>		
Adj-14	Adjust 12/31/07 blance 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
	Accumulated Deferred Income Taxes - Schedule 1, line1-048	<u>(3,160,622)</u>
<b>PRO FORMA ADJUSTMENTS</b>		
<b>Federal and State Income Taxes- Schedule 1, line 026</b>		
	Adjust income tax expense for impact of proposed rate increase, excluding pre-tax payment on plant	23,845,633
	Federal and State Income Taxes- Schedule 1, line 026	<u>23,845,633</u>

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



Sec\_12-Alllocation Ratios-P.XLS

Section 12 (1)

KANSAS CITY POWER & LIGHT CO. KANSAS REVENUE REQUIREMENT ALLOCATORS 2007 TEST YEAR INCL KNOWN & MEAS TO 03-31-2009		Sec_12-Alllocation Ratios-P.XLS							
ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606	
<b>INPUT ALLOCATORS</b>									
100 KS	100% KANSAS		100.0000%		100.0000%	100.0000%			
100 MO	100% MISSOURI		100.0000%		100.0000%	0.0000%			
100 WS	100% WHOLESALE		100.0000%		100.0000%	0.0000%			
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%		500.041	232.884	46.5730%		
C2	CUSTOMERS - W/S AND RETAIL		100.0000%		500.049	232.884	46.5722%		
D1	PRODUCTION DEMAND		100.0000%		2,773.4	1,246.9	44.9593%		
D2	PRODUCTION DEMAND		100.0000%		2,773.4	1,246.9	44.9593%		
D3	TRANSMISSION DEMAND		100.0000%		16,274.110	6,886.220	42.1911%		
E1	ENERGY WITH LOSSES		100.0000%		15,404.704	6,475.338	42.0348%		
E2	ENERGY WITHOUT LOSSES		100.0000%		20,912.091	9,852.419	47.1135%		
UE1	UNUSED ENERGY ALLOCATOR		100.0000%						
<b>CALCULATED ALLOCATORS</b>									
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-291	111,845.195	22,016.310	133,861.505	60,570.552	45.2487%	60,570.552	
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	97,310.898	82,078.888	179,390.786	80,652.762	44.9593%	80,652.762	
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	603,539.520	257,196.671	861,136.192	387,160.423	44.9593%	387,160.423	
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	21,390.246	(57,238)	21,333.008	9,591.162	44.9593%	9,591.162	
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-026	232,376.055	8,213.291	240,589.346	108,167.180	44.9593%	108,167.180	
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	130,530.572	1,969.806	132,500.379	59,571.184	44.9593%	59,571.184	
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	28,062.114	1,309.562	29,371.676	13,205.287	44.9593%	13,205.287	
321	NUCLEAR PROD S & I TOTAL ALLOCATOR	TSFR 11-046	418,342.264	692.076	419,034.340	179,776.852	42.9027%	179,776.852	
322	REACTOR PLANT EQUIP TOTAL ALLOCATOR	TSFR 11-050	699,886.516	13,755.247	713,621.764	298,736.741	41.8627%	298,736.741	
	NUCLEAR TURBOGENERATOR PLANT TOTAL	TSFR 11-054	171,926.021	1,984.619	173,910.640	75,558.155		75,558.155	

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

Sec\_12 - Allocation Ratios - P\_XLS

Section 12 (f)

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
			COL. 601	TOTAL	COL. 602	TOTAL	COL. 603	TOTAL	COL. 604	TOTAL	COL. 605	TOTAL	COL. 606	TOTAL
323	ALLOCATOR		100.0000%				100.0000%		43.4465%				56.314.253	
	ACCESSORY ELEC EQUIP PLANT TOTAL	TSFR 11-058		131,880,555	(639,538)	131,251,017	56,314,253							
	ALLOCATOR		100.0000%			100.0000%	42,905.9%							
324	MISC POWER PLANT EQUIPMENT TOTAL	TSFR 11-062		70,892,056	(404,503)	70,487,553	31,182,200						31,182,200	
	ALLOCATOR		100.0000%			100.0000%	44,237.9%							
325	REGULATORY DISALLOWANCES TOTAL	TSFR 11-070		(136,797,824)	15,171,293	(121,626,531)	(54,682,383)						(54,682,383)	
	ALLOCATOR		100.0000%			100.0000%	44,959.3%							
328	TRANSMISSION LAND RIGHTS	TSFR 11-102		23,025,346	109,683	23,135,029	10,547,832						10,547,832	
	ALLOC. MISSOURI BASIS		100.0000%		0.0000%	100.0000%	45,925.5%							
350 LR	TRANSMISSION STRUCTURES & IMPROV TOTAL	TSFR 11-107		4,676,717	37,035	4,713,753	2,112,212						2,112,212	
	ALLOCATOR		100.0000%			100.0000%	44,809.6%							
352	TRANSMISSION TOWERS & FIXTURES	TSFR 11-105		4,661,023	37,035	4,698,059	2,112,212						2,112,212	
	ALLOCATOR		100.0000%			100.0000%	44,959.3%							
353	TRANSMISSION STATION EQUIPMENT TOTAL	TSFR 11-112		157,334,825	8,875,336	166,210,161	74,475,875						74,475,875	
	ALLOCATOR		100.0000%			100.0000%	44,808.3%							
353 SUB	TRANSMISSION STATION EQUIPMENT	TSFR 11-109		147,902,745	8,514,555	156,417,299	70,324,054						70,324,054	
	ALLOCATOR		100.0000%			100.0000%	44,959.3%							
354	TRANSMISSION TOWERS & FIXTURES	TSFR 11-114		4,029,692	(29,144)	4,000,548	1,798,617						1,798,617	
	ALLOCATOR		100.0000%			100.0000%	44,959.3%							
355	TRANSMISSION POLES & FIXTURES TOTAL	TSFR 11-122		98,181,086	12,633,187	110,814,273	53,510,262						53,510,262	
	ALLOCATOR		100.0000%			100.0000%	48,288.2%							
355 SUB	TRANSMISSION POLES & FIXTURES	TSFR 11-120		98,177,680	12,633,187	110,810,766	53,510,262						53,510,262	
	ALLOCATOR		100.0000%			100.0000%	48,288.6%							
356	TRANS OVERHEAD COND & DEVICES TOTAL	TSFR 11-130		85,751,177	12,545,987	98,297,163	47,042,637						47,042,637	
	ALLOCATOR		100.0000%			100.0000%	47,857.6%							
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES	TSFR 11-128		85,748,625	12,545,987	98,294,611	47,042,637						47,042,637	
	ALLOCATOR		100.0000%			100.0000%	47,858.8%							
357	TRANSMISSION UNDERGROUND CONDUIT	TSFR 11-132		3,080,287	(24,403)	3,055,884	1,373,903						1,373,903	
	ALLOCATOR		100.0000%			100.0000%	44,959.3%							
358	TRANS UNDERGROUND CONDUIT & DEVICES	TSFR 11-134		2,822,718	(170,546)	2,652,172	1,192,397						1,192,397	
	ALLOCATOR		100.0000%			100.0000%	44,959.3%							
360 LR	DISTRIBUTION LAND RIGHTS	TSFR 11-148		15,893,656	182,109	16,075,765	6,585,330						6,585,330	
	ALLOC. MISSOURI BASIS		100.0000%			100.0000%	40,964.3%							
361	DISTRIBUTION STRUCTURES & IMPROV	TSFR 11-155		10,528,226	(43,985)	10,484,241	5,271,407						5,271,407	
	ALLOCATOR		100.0000%			100.0000%	50,279.3%							
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL	TSFR 11-160		146,820,346	(1,459,497)	145,360,849	59,488,992						59,488,992	
	ALLOCATOR		100.0000%			100.0000%	40,925.0%							
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP	TSFR 11-165		4,002,000	(952)	4,001,048	2,008,462						2,008,462	
	ALLOCATOR		100.0000%			100.0000%	50,198.4%							
	DISTRIBUTION STATION EQUIP TOTAL	TSFR 11-167		150,822,346	(1,460,449)	149,361,896	61,497,454						61,497,454	

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

Sec\_12-Allocations Ratios-P.XLS

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROGRAMA ADJUSTMENTS		PROGRAMA JURISDICTION	
			COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606						
382	ALLOCATOR		100.0000%			100.0000%	41.1735%							
	DISTRIBUTION POLES, TOWERS & FIXTURES	TSFR 11-172	231,087,474	28,156,305	259,243,779	119,943,498	0	119,943,498						
	ALLOCATOR		100.0000%		100.0000%	46.2667%								
384	ALLOCATOR													
	DISTRIBUTION OH CONDUIT & DEVICES	TSFR 11-177	190,511,122	23,280,410	213,791,532	96,145,029	0	96,145,029						
	ALLOCATOR		100.0000%		100.0000%	44.9714%								
386	ALLOCATOR													
	DISTRIBUTION UG CONDUIT	TSFR 11-182	155,148,697	18,179,503	173,328,201	80,159,979	0	80,159,979						
	ALLOCATOR		100.0000%		100.0000%	46.2475%								
387	ALLOCATOR													
	DISTRIBUTION UG CONDUIT & DEVICES	TSFR 11-187	343,545,723	38,004,534	381,550,256	190,604,820	0	190,604,820						
	ALLOCATOR		100.0000%		100.0000%	49.9554%								
388	ALLOCATOR													
	DISTRIBUTION LINE TRANSFORMERS	TSFR 11-200	220,379,236	2,004,150	222,383,385	93,551,824	0	93,551,824						
	ALLOCATOR		100.0000%		100.0000%	42.0678%								
389	ALLOCATOR													
	DISTRIBUTION SERVICES	TSFR 11-205	84,918,898	(2,563,601)	82,355,298	39,293,378	0	39,293,378						
	ALLOCATOR		100.0000%		100.0000%	47.7120%								
370	ALLOCATOR													
	DISTRIBUTION METERS	TSFR 11-218	84,606,529	(937,374)	83,671,154	38,033,981	0	38,033,981						
	ALLOCATOR		100.0000%		100.0000%	45.4565%								
371	ALLOCATOR													
	DIST. INSTALLATION ON CUST PREMISES	TSFR 11-223	10,067,258	293,519	10,360,778	2,981,375	0	2,981,375						
	ALLOCATOR		100.0000%		100.0000%	27.6174%								
373	ALLOCATOR													
	DISTRIBUTION STREET LIGHTS & TF SG	TSFR 11-228	36,748,623	(958,741)	35,788,881	27,870,082	0	27,870,082						
	ALLOCATOR		100.0000%		100.0000%	77.8736%								
380	ALLOCATOR													
	RTO LAND RIGHTS	TSFR 11-237	0	0	0	0	0	0						
	ALLOC. MISSOURI BASIS		100.0000%		100.0000%									
381	ALLOCATOR													
	RTO STRUCTURES & IMPROV	TSFR 11-238	0	0	0	0	0	0						
	ALLOCATOR		100.0000%		100.0000%									
382	ALLOCATOR													
	RTO COMPUTER HARDWARE	TSFR 11-239	0	0	0	0	0	0						
	ALLOCATOR		100.0000%		100.0000%									
383	ALLOCATOR													
	RTO COMPUTER SOFTWARE	TSFR 11-240	0	0	0	0	0	0						
	ALLOCATOR		100.0000%		100.0000%									
384	ALLOCATOR													
	RTO COMMUNICATIONS EQUIPMENT	TSFR 11-241	0	0	0	0	0	0						
	ALLOCATOR		100.0000%		100.0000%									
385	ALLOCATOR													
	RTO MISCELLANEOUS PLANT	TSFR 11-242	0	0	0	0	0	0						
	ALLOCATOR		100.0000%		100.0000%									
392	ALLOCATOR													
	TRANSPORTATION EQUIPMENT	TSFR 11-252	30,747,938	8,028,291	38,776,229	18,043,944	0	18,043,944						
	ALLOCATOR		100.0000%		100.0000%	46.5335%								
396	ALLOCATOR													
	POWER OPERATED EQUIPMENT	TSFR 11-256	14,091,593	(2,146,566)	11,945,026	5,598,446	0	5,598,446						
	ALLOCATOR		100.0000%		100.0000%	46.5335%								
397	ALLOCATOR													
	GEN PLANT COMMUNICATIONS EQUIP TOTAL	TSFR 11-260	87,497,001	13,564,411	101,061,412	47,023,115	0	47,023,115						
	ALLOCATOR		100.0000%		100.0000%	46.5292%								
904	ALLOCATOR													
	UNCOLLECTIBLE ACCOUNTS	TSFR 4-282	0	6,012,419	6,012,419	1,735,207	222,080	1,957,287						
	ALLOCATOR		100.0000%		100.0000%	28.8604%								

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

Sec\_12 -Allocation Ratios-P\_XLS

Section 12 (f)

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
			COL 601	COL 602	COL 603	COL 604	COL 605	COL 606						
ACC DEF TX	ACCUM DEFERRED TAXES ALLOCATOR	TSFR 8-061	558,194,152	(3,160,622)	555,033,530	257,387,399	0	257,387,399						
CUS AC EXP	TOTAL CUST ACCT EXPENSE ALLOCATOR	TSFR 4-284	14,235,780	9,747,711	23,983,472	10,104,728	222,080	10,326,808						
CUS DEP	INTEREST ON CUSTOMER DEPOSITS ALLOCATOR	TSFR 1-053	7,649,418	0	7,649,418	2,022,444	0	2,022,444						
CUS SV EXP	TOTAL CUST SERVICES EXPENSE ALLOCATOR	TSFR 4-295	3,418,822	5,319,167	8,737,989	5,488,944	0	5,488,944						
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-274	41,619,598	15,796,926	57,416,524	23,834,112	0	23,834,112						
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-289	21,113,010	12,860,793	33,973,803	13,345,177	0	13,345,177						
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-254	8,263,651	753,709	9,017,360	4,056,086	0	4,056,086						
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-230	1,542,306,346	104,133,880	1,646,440,226	766,244,952	0	766,244,952						
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-142	564,898,315	98,461,466	663,299,781	302,758,700	0	302,758,700						
ELEC W/O W.C.	TOTAL ELEC PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-310	4,075,875,034	541,342,432	4,617,217,466	2,111,003,353	0	2,111,003,353						
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-284	216,134,848	30,834,927	246,969,776	113,351,374	0	113,351,374						
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-177	90,536,273	(31,374,926)	59,161,347	27,117,862	0	27,117,862						
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-318	2,841,567,589	497,325,092	3,338,892,680	1,488,118,251	0	1,488,118,251						
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-093	3,184,537,751	380,938,374	3,565,477,126	1,566,457,337	0	1,566,457,337						
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-086	1,679,223,382	(5,796,624)	1,673,426,758	755,138,504	0	755,138,504						
PROD W/O W.C.	PROD PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-306	1,825,006,579	350,380,180	2,175,386,758	978,037,697	0	978,037,697						
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-072	1,358,531,173	30,559,195	1,390,090,367	588,419,640	0	588,419,640						
PTD	TOTAL PROD TRANS DIST PLANT ALLOCATOR	TSFR 11-234	5,107,331,041	519,050,389	5,626,381,429	2,525,468,666	0	2,525,468,666						
PTD W/O W.C.	PRODTRANS DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-314	3,747,799,898	488,491,194	4,236,291,082	1,937,049,026	0	1,937,049,026						
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	112,180,173	18,180,333	130,360,506	57,460,185	0	57,460,185						

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

Sec 12-Allocation Ratios-P.X15

Section 12 (1)

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
			COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606						
SALES EXP	TOTAL SALES EXPENSE ALLOCATOR	TSFR 4-306	854,847	137,108	991,756	461,884	0	481,884						
	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-232	1,922,793,289	138,111,014	2,060,904,304	959,011,329	0	959,011,329						
T&D	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-297	5,435,406,207	571,901,626	6,007,307,833	2,699,422,993	0	2,699,422,993						
TOTAL PLANT	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-242	27,449,722	2,301,058	29,750,779	13,130,165	0	13,130,165						
TRAN EXP	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-136	380,486,944	33,977,134	414,464,078	192,766,376	0	192,766,376						
TRAN PLANT	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-120	158,946,238	32,001,743	190,947,981	89,407,776	0	89,407,776						
TRAN RESERVE	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-383	31,423,417	5,242,989	36,666,386	16,484,934	0	16,484,934						
WC PROD PAY			100.0000%		100.0000%	44.9593%								

KANSAS CITY POWER & LIGHT CO.  
 KANSAS REVENUE REQUIREMENT  
 SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES  
 2007 TEST YEAR INCL KNOWN & MEAS TO 03:31-2009

Sec 12-Allocation Ratios-P.XLS

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	ALLOCATION FACTOR	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
					COL. 601	COL. 602	COL. 603	COL. 603					
18-009		SALARIES AND WAGES											
18-010		ELECTRIC OPERATION AND MAINTENANCE											
18-011		PRODUCTION - DEMAND RELATED	D1	44.9693%	71,675,467	12,466,177	84,141,644	37,829,457	0	37,829,457			
18-012		PRODUCTION - ENERGY RELATED	E1	42.1911%	9,669,465	893,132	10,762,597	4,540,854	0	4,540,854			
18-013		TRANSMISSION	TRAN EXP	44.1339%	3,941,518	616,679	4,458,197	1,967,662	0	1,967,662			
18-014		DISTRIBUTION	DIST EXP	41.5109%	18,481,275	2,832,313	21,313,588	8,847,461	0	8,847,461			
18-015		SUBTOTAL P17D			103,867,725	16,808,501	120,676,226	53,185,434	0	53,185,434			
18-016		CUSTOMER ACCOUNTING	CUS AC EXP	42.1320%	6,945,120	1,148,615	8,093,935	3,410,141	0	3,410,141			
18-017		CUSTOMER SERVICES	CUS SV EXP	62.8170%	658,299	104,716	763,015	479,303	0	479,303			
18-018		SALES	SALES EXP	46.5723%	709,029	118,301	827,330	365,307	0	365,307			
18-019		SUBTOTAL CA, CS & SALES			8,312,448	1,371,832	9,684,280	4,274,751	0	4,274,751			
18-021		SUBTOTAL SALARIES & WAGES W/O A&G			112,180,173	18,180,333	130,360,506	57,460,185	0	57,460,185			
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	44.0779%	42,151,843	0	42,151,843	18,579,651	0	18,579,651			
18-023		TOTAL SALARIES AND WAGES			154,332,016	18,180,333	172,512,349	76,039,836	0	76,039,836			
18-024													
18-025													
18-026													
18-027													
18-028													
18-029													
18-030		RECAPS FOR CASH WORKING CAPITAL											
18-031		TOTAL SALARIES & WAGES	TSFR 18-024		154,332,016	18,180,333	172,512,349	76,039,836	0	76,039,836			
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1		31,406,026	4,244,522	35,650,548	16,029,030	0	16,029,030			
18-033		LESS: WOLONG A & G PAYROLL	D1		4,006,929	0	4,006,929	1,801,485	0	1,801,485			
18-034		NET SALARIES & WAGES W/O WOLF CK			118,917,061	13,936,011	132,853,072	58,209,320	0	58,209,320			
18-035		LESS: FED. STATE & CITY INC TAX WITHHOLDING	CWC-052 - 18-034		23,768,331	2,785,435	26,553,766	11,634,482	0	11,634,482			
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-053 - 18-034		8,565,478	1,003,797	9,569,275	4,192,759	0	4,192,759			
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-054 - 18-034		20,073,942	2,352,466	22,426,428	9,826,097	0	9,826,097			
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-053		9,921,737	-	9,921,737	4,398,632	0	4,398,632			
18-039		NET OTHER PAYROLL			56,587,573	7,794,294	64,381,868	28,157,351	0	28,157,351			
18-040		PERCENT OF PAYROLL EXPENSED											
18-041		TOTAL PAYROLL CHARGED TO O&M	TSFR 18-024		149,067,534	18,180,333	172,512,349	76,039,836	0	76,039,836			
18-042		TOTAL PAYROLL	SAL & WAGES		194,966,003	18,180,333	213,146,336	93,950,448	0	93,950,448			
18-043		% OF PAYROLL TO O&M (blended KCPL & Wolf Creek)	18-042 / 18-043		76.46%		80.94%	80.94%	100.00%	80.94%			
18-044		ACCRUED VACATION											
18-046		KCPL (242900 THRU 242909)	SAL & WAGES		9,847,931	0	9,847,931	4,340,762	0	4,340,762			
18-047		LESS: JOINT PARTNER SHARE	SAL & WAGES		631,252	0	631,252	278,243	0	278,243			
18-048		KCPL NET OF PARTNER SHARE			9,216,678	0	9,216,678	4,062,519	0	4,062,519			
18-050		WONOC (242009)	WC PROD PAY		3,760,000	0	3,760,000	1,690,468	0	1,690,468			
18-051		TOTAL ACCRUED VACATION			12,976,678	0	12,976,678	5,752,987	0	5,752,987			
18-052		% TO O&M	TSFR 18-044		76.46%		76.46%	76.46%	100.00%	76.46%			
18-053		ACCRUED VACATION - O&M	18-051 - 18-052		9,921,737	0	9,921,737	4,398,632	0	4,398,632			

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

Sec 12-Allocation Ratios-P.XIIS

Section 12 (iii)

LINE NO.	DESCRIPTION	ALLOCATION BASIS	SYSTEM TOTAL		ADJUSTMENTS		ADJUSTED TOTAL		KANSAS JURISDICTION		PROFORMA ADJUSTMENTS		PROFORMA JURISDICTION	
			COL. 601	COL. 602	COL. 603	COL. 604	COL. 605	COL. 606						
%-009	INCOME TAXES													
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	
%-011	STATE TAX RATE	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
%-014	KC MO EARNINGS INCOME FACTOR	ASSIGN	0.31%	59.66%	0.31%	59.66%	0.31%	59.66%	0.31%	59.66%	0.31%	59.66%	0.31%	59.66%
%-015	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	39.58%	39.58%	39.58%	39.58%	39.58%	39.58%	39.58%	39.58%	39.58%	39.58%	39.58%	39.58%
%-016	CALCULATED EFFECTIVE TAX RATE													
%-017	CALCULATED REVENUE TAXES FOR CWCADJ													
%-018	CALCULATED KC MO GRT (6%) ON MO BASE REV	16-100 / 2-010	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	4.84%	
%-019	CALCULATED KC MO GRT (3-4%) ON MO BASE REV	16-103 / 2-010	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	1.90%	
%-020	CALCULATED OTHER MO GRT ON MO BASE REV	16-108 / 2-010	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	1.12%	
%-021	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-109 / 2-013	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%	2.67%	
%-022	CALCULATED MO SALES TAX ON MO BASE REV	16-112 / 2-010	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	2.98%	
%-023	CALCULATED KS SALES TAX ON KS BASE REV	16-115 / 2-013	3.70%	3.70%	3.70%	3.70%	3.70%	3.70%	3.70%	3.70%	3.70%	3.70%	3.70%	
%-024														
%-025	CAPITAL STRUCTURE													
%-026	LONG-TERM DEBT	**	43.47%	43.47%	43.47%	43.47%	43.47%	43.47%	43.47%	43.47%	43.47%	43.47%	43.47%	
%-027	PREFERRED STOCK	**	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	
%-028	COMMON EQUITY	**	55.39%	55.39%	55.39%	55.39%	55.39%	55.39%	55.39%	55.39%	55.39%	55.39%	55.39%	
%-029	TOTAL	**	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
%-030														
%-031	CAPITAL COST													
%-032	LONG-TERM DEBT	ASSIGN	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	6.32%	
%-033	PREFERRED STOCK	ASSIGN	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	
%-034	COMMON EQUITY	ASSIGN	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	
%-035														
%-036	WTD COST OF CAPITAL													
%-037	LONG-TERM DEBT	%-027 * %-033	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	
%-038	PREFERRED STOCK	%-028 * %-034	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	
%-039	COMMON EQUITY	%-029 * %-035	5.95%	5.95%	5.95%	5.95%	5.95%	5.95%	5.95%	5.95%	5.95%	5.95%	5.95%	
%-040	TOTAL		8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	8.75%	
%-041														
%-042	BAD DEBT													
%-043	MISSOURI	ASSIGN	0.7351%	0.7351%	0.7351%	0.7351%	0.7351%	0.7351%	0.7351%	0.7351%	0.7351%	0.7351%	0.7351%	
%-044	KANSAS	ASSIGN	0.3675%	0.3675%	0.3675%	0.3675%	0.3675%	0.3675%	0.3675%	0.3675%	0.3675%	0.3675%	0.3675%	
%-045														

D E N T I I O N I F I C A T I O N

**Kansas City Power & Light Company**  
**Section 12 – Allocation Ratios**  
**Narrative Description of Allocators**

**OVERVIEW**

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

The method of allocation is critical first to ensure that the rates charged to each jurisdiction of customers reflect the full cost of serving those customers but not the cost of serving customers in other jurisdictions. Secondly, the method of allocation must allow the Company the opportunity to recover fully its prudent costs of serving those customers. If the sum of the allocation factors allowed in each jurisdiction is do not equal 100%, then the Company is unable to recover its prudent cost of service and return on rate base.

The allocators that were utilized can be classified as “input” allocators or “calculated” allocators. The input allocators are based on the weather-normalized demand, energy, and customer information. Additionally, the Unused Energy allocator, used to allocated off-system sales margins, is derived from the demand and energy allocators. The calculated allocators are, at their root, based on the Demand, Energy, and Customer allocators. The calculated allocators are, however, calculated within the Revenue Requirement Model. They are often calculated as combinations of amounts that have previously been allocated using one or more of the input allocators.

**DESCRIPTION OF INPUT ALLOCATORS**

The Demand allocator is a 12-month average of the coincident peak demands for the Missouri and Kansas retail jurisdictional customers and the firm wholesale FERC jurisdictional customers.

The Energy allocator is based on the total annual kilowatt-hour usage by the Missouri and Kansas retail customers and the firm wholesale FERC jurisdictional customers. The kilowatt-hours that are sold to other utilities on a non-firm basis, often referred to as bulk power sales or off-system sales, are not part of the calculation of the Energy allocator.

The Customer allocator is based on the number of customers in the Missouri, Kansas, and firm wholesale FERC jurisdictions.

**APPLICATION OF ALLOCATORS**



## NET ELECTRIC OPERATING INCOME

### Revenues

Retail revenue is the revenue received from the retail customers in Kansas and Missouri. Retail revenue is not allocated; rather, it is recorded by jurisdiction.

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

Off-system sales margin was allocated based on the Unused Energy allocator.

The capacity and fixed cost component of firm bulk power sales revenue was allocated based on the demand factor. The energy component was allocated based on the Energy allocator.

Sales for resale revenue is the revenue from the full-requirements firm wholesale customers under FERC jurisdiction. This revenue was allocated totally to the FERC jurisdiction.

### **Fuel and Purchased Power Costs**

The fuel costs are allocated using the Energy allocator.

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

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

Variable production O&M cost was allocated using the Energy allocator. Variable production O&M cost is primarily non-fuel cost. The rest of the production O&M cost is considered to be fixed and was allocated using the Demand allocator.

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

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

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

Customer services and information expense was primarily allocated using the Customer allocator. The exception is that the amortization of Demand Response, Efficiency and Affordability Program was directly assigned to the jurisdiction of its origin.

Sales expense related to firm wholesale sales was directly assigned to the FERC jurisdiction. The rest of sales expense was allocated using the Customer allocator.

A&G expense was allocated using a number of methods depending on the cause of the cost. Salaries, employee benefits, and injuries and damages expenses were allocated based on the allocated sum of the labor portion of the production, transmission, distribution, customer accounts, customer services and information, and sales expenses described previously. Regulatory expense was directly assigned to the jurisdiction of its origin, with the exception of the FERC assessment, which was allocated based on the Energy allocator. Amortization of other jurisdictional cost deferred as a result of prior regulatory orders was assigned directly to the applicable jurisdiction. Property insurance expense was allocated based on the allocation of total plant. General plant maintenance and fleet expenses were allocated based on the allocation of the plant with which they are associated. General advertising expense was allocated using the Customer allocator. The remaining A&G expense was allocated using the Energy allocator.

#### **Depreciation and Amortization Expenses**

Depreciation and amortization expense was adjusted to reflect the appropriate jurisdictionally approved depreciation rates. Adjusted depreciation and amortization expense was then allocated based on the allocation of the plant with which it is associated. The pre-tax payment on plant was directly assigned to the jurisdiction of its origin.

#### **Interest on Customer Deposits**

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

#### **Taxes**

Property tax related to Wolf Creek was allocated based on the allocation of Wolf Creek plant. Property tax not related to Wolf Creek was allocated based on the allocation of total plant excluding Wolf Creek. Payroll tax related to Wolf Creek payroll was allocated based on the allocation of Wolf Creek payroll. Payroll tax related to non-Wolf Creek payroll was allocated based on the allocation of the non-Wolf Creek payroll. Capital stock tax was allocated based on the allocation of total plant.

Currently payable income tax was not allocated. Instead, currently payable income tax was calculated in the Revenue Requirement Model using the statutory tax rates for the appropriate jurisdiction and applying those rates to jurisdictional taxable income calculated in the Revenue Requirement Model. Deferred tax expense related to depreciation was calculated using the statutory tax rate for the appropriate jurisdiction and applying it to the jurisdictional difference between tax return depreciation and tax basis straight line depreciation reflected in the Revenue Requirement Model. Other deferred income tax expenses were primarily allocated based on the allocation of the plant with which they are associated.

## **RATE BASE**

### **Plant-in-Service and Reserve for Depreciation**

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

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

Distribution plant cost was primarily allocated based on its physical location.

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

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

The reserve for accumulated depreciation and amortization was first adjusted to reflect the appropriate jurisdictionally approved historical depreciation and amortization rates. Then the adjusted amount was allocated based on the allocation of the plant with which it is associated.

## **Working Capital**

Cash working capital (“CWC”) was not allocated. Instead, the CWC amounts were calculated in the Revenue Requirement Model by taking the appropriate CWC factors and applying these factors to other allocated amounts in the Revenue Requirement Model. Fuel inventory was allocated using the Energy allocator, except for the Missouri Gross AFDC amounts in fuel inventory that were assigned directly to Missouri. Materials and supplies (“M&S”) and prepayments were grouped by function and allocated based on allocations appropriate for the function of the M&S and prepayments.

**Regulatory assets**

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

**Accumulated Reserve for Deferred Taxes**

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

**Customer Advances for Construction and the Customer Deposits**

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