

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

DIRECT TESTIMONY OF

JOHN J. SPANOS

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

**IN THE MATTER OF THE APPLICATION OF
KANSAS CITY POWER & LIGHT COMPANY
TO MODIFY ITS TARIFFS TO CONTINUE THE
IMPLEMENTATION OF ITS REGULATORY PLAN**

DOCKET NO. 10-KCPE-415-RTS

I. INTRODUCTION

Q. Please state your name and business address.

A. John J. Spanos, 207 Senate Avenue, Camp Hill, Pennsylvania, 17011.

Q. On whose behalf are you testifying?

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

Q. Please state your educational background and describe your professional training and experience.

A. I have Bachelor of Science degrees in Industrial Management and Mathematics from Carnegie-Mellon University and a Master of Business Administration from York College of Pennsylvania.

Q. By whom and in what capacity have you been employed?

A. I am employed by Gannett Fleming as Vice President of the Valuation and Rate Division, which provides depreciation consulting services to utility companies in the

1 United States and Canada. I am responsible for conducting depreciation, valuation
2 and original cost studies, determining service life and salvage estimates, conducting
3 field reviews, presenting recommended depreciation rates to clients, and supporting
4 such rates before state and federal regulatory agencies. I have been associated with
5 the firm since college graduation in 1986.

6 **Q. Do you belong to any professional societies?**

7 A. Yes. I am a member of the Society of Depreciation Professionals and the American
8 Gas Association/Edison Electric Institute Industry Accounting Committee.

9 **Q. Do you hold any special certification as a depreciation expert?**

10 A. Yes. The Society of Depreciation Professionals has established national standards for
11 depreciation professionals. The Society administers an examination to become
12 certified in this field. I passed the certification exam in September 1997, and was
13 recertified in August 2003 and February 2008.

14 **Q. Can you outline your experience in the field of depreciation?**

15 A. Yes. A synopsis of my depreciation experience is set forth in Appendix A.

16 **Q. Have you received any additional education relating to utility plant
17 depreciation?**

18 A. Yes. I have completed the following courses conducted by Depreciation Programs,
19 Inc.: "Techniques of Life Analysis," "Techniques of Salvage and Depreciation
20 Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using
21 Simulation" and "Managing a Depreciation Study." I have also completed the
22 "Introduction to Public Utility Accounting" program conducted by the American Gas
23 Association.

24 **Q. Have you previously testified on public utility ratemaking matters?**

1 A. Yes. I have submitted testimony to the Pennsylvania Public Utility Commission; the
2 Commonwealth of Kentucky Public Service Commission; the Public Utilities
3 Commission of Ohio; the Nevada Public Utility Commission; the Public Utilities
4 Board of New Jersey; the Missouri Public Service Commission; the Massachusetts
5 Department of Telecommunications and Energy; the Alberta Energy & Utility Board;
6 the Idaho Public Utility Commission; the Louisiana Public Service Commission; the
7 State Corporation Commission of Kansas; the Oklahoma Corporate Commission; the
8 Public Service Commission of South Carolina; Railroad Commission of Texas – Gas
9 Services Division; the New York Public Service Commission; Illinois Commerce
10 Commission; the Indiana Utility Regulatory Commission; the California Public
11 Utilities Commission; the Federal Energy Regulatory Commission (“FERC”); the
12 Arkansas Public Service Commission; the Public Utility Commission of Texas;
13 District of Columbia, Delaware Public Service Commission, Maryland Public Service
14 Commission; Washington Utilities and Transportation Commission; the Tennessee
15 Regulatory Commission; the Regulatory Commission of Alaska; and the North
16 Carolina Utilities Commission.

17 **Q. What is the purpose of your testimony?**

18 A. I am sponsoring Schedule JJS2010-1 stating the results of my depreciation study for
19 KCP&L's electric plant as of December 31, 2008 (the “2008 Depreciation Study” or
20 “Depreciation Study”).

21 **Q. Would you please summarize your testimony?**

22 A. My testimony will explain the methods and procedures of the Depreciation Study and
23 set forth the annual depreciation rates as of December 31, 2008. Schedule JJS2010-1
24 contains the report which sets forth detailed methods, procedures and results of the

Depreciation Study as of December 31, 2008. This report will be explained in Part II of my testimony.

Q. What are the principal conclusions of your study and the bases for them?

A. The principal conclusions of the study are depreciation accrual rates by account for KCP&L. Overall, average service lives for transmission and distribution accounts are longer and the life spans for steam production facilities are slightly longer than the lives currently being used.

Q. Please describe the contents of your report.

A. My report is presented in three parts. Part I, Introduction, presents the scope and basis for the Depreciation Study. Part II, Methods Used in the Estimation of Depreciation, includes descriptions of the basis of the study, the estimation of survivor curves and net salvage and the calculation of annual and accrued depreciation. Part III, Results of Study, presents a description of the results, summary of the depreciation calculations, graphs and tables that relate to the service life and net salvage analyses, and the detailed depreciation calculations.

The table on pages III-4 through III-8 of the report presents the estimated survivor curve, the net salvage percent, the original cost as of December 31, 2008, the book reserve and the calculated annual depreciation accrual and rate for each account or subaccount. The section beginning on page III-9 of the report presents the results of the retirement rate analyses prepared as the historical bases for the service life estimates. The section beginning on page III-149 of Schedule JJS2010-1 presents the results of the salvage analysis. The section beginning on page III-215 of Schedule JJS2010-1 presents the depreciation calculations related to surviving original cost as of December 31, 2008.

1 **II. METHODS USED IN DEPRECIATION STUDY**

2 **Q. Please define the concept of depreciation.**

3 A. Depreciation refers to the loss in service value not restored by current maintenance,
4 incurred in connection with the consumption or prospective retirement of utility plant
5 in the course of service from causes that can be reasonably anticipated or
6 contemplated, against which the Company is not protected by insurance. Among the
7 causes to be given consideration are wear and tear, decay, action of the elements,
8 inadequacy, obsolescence, changes in the art, changes in demand and the
9 requirements of public authorities.

10 **Q. In preparing the depreciation study, did you follow generally accepted practices**
11 **in the field of depreciation and valuation?**

12 A Yes.

13 **Q. Please identify the depreciation method that you used.**

14 A. I used the straight line remaining life method of depreciation, with the average service
15 life procedure. This is the method the Kansas Corporation Commission adopted for
16 KCP&L the last time depreciation was reviewed. This method of depreciation aims
17 to distribute the unrecovered cost of fixed capital assets over the estimated remaining
18 useful life of each unit or group of assets in a systematic and rational manner.

19 **Q. What are your recommended annual depreciation accrual rates for KCP&L?**

20 A. My recommended annual depreciation accrual rates as of December 31, 2008 are set
21 forth on pages III-4 through III-8 of Schedule JJS2010-1.

22 **Q. How did you determine the recommended annual depreciation accrual rates?**

23 A. I did this in two phases. In the first phase, I estimated the service life and net salvage
24 characteristics for each depreciable group, that is, each plant account or subaccount

1 identified as having similar characteristics. In the second phase, I calculated the
2 composite remaining lives and annual depreciation accrual rates based on the service
3 life and net salvage estimates determined in the first phase.

4 **Q. Please describe the first phase of the depreciation study, in which you estimated**
5 **the service life and net salvage characteristics for each depreciable group.**

6 A. The service life and net salvage study consisted of compiling historic data from
7 records related to KCPL's plant; analyzing these data to obtain historic trends of
8 survivor and net salvage characteristics; obtaining supplementary information from
9 management, and operating personnel concerning practices and plans as they relate to
10 plant operations; and interpreting the above data and the estimates used by other
11 electric utilities to form judgments of average service life and net salvage
12 characteristics.

13 **Q. What historic data did you analyze for the purpose of estimating service life**
14 **characteristics?**

15 A. I analyzed the Company's accounting entries that record plant transactions during the
16 89-year period 1920 through 2008. The transactions included additions, retirements,
17 transfers and the related balances. The Company records also included surviving
18 dollar value by year installed for each plant account as of December 31, 2008.

19 **Q. What method did you use to analyze this service life data?**

20 A. I used the retirement rate method for all accounts. This is the most appropriate
21 method when aged retirement data are available, because this method determines the
22 average rates of retirement actually experienced by the Company during the period
23 covered by the study.

1 **Q. Would you explain how you used the retirement rate method to analyze**
2 **KCP&L's service life data?**

3 A. I applied the retirement rate method to each different group of property in the study.
4 For each property group, I used the retirement rate method to form a life table which,
5 when plotted, shows an original survivor curve for that property group. Each original
6 survivor curve represents the average survivor pattern experienced by the several
7 vintage groups during the experience band studied. The survivor patterns do not
8 necessarily describe the life characteristics of the property group; therefore,
9 interpretation of the original survivor curves is required in order to use them as valid
10 considerations in estimating service life. The Iowa-type survivor curves were used to
11 perform these interpretations.

12 **Q. What is an “Iowa-type survivor curve” and how did you use such curves to**
13 **estimate the service life characteristics for each property group?**

14 A. Iowa-type curves are a widely used group of generalized survivor curves that contain
15 the range of survivor characteristics usually experienced by utilities and other
16 industrial companies. The Iowa curves were developed at the Iowa State College
17 Engineering Experiment Station through an extensive process of observing and
18 classifying the ages at which various types of property used by utilities and other
19 industrial companies had been retired.

20 Iowa-type curves are used to smooth and extrapolate original survivor curves
21 determined by the retirement rate method. The Iowa curves and truncated Iowa
22 curves were used in this study to describe the forecasted rates of retirement based on
23 the observed rates of retirement and the outlook for future retirements. As I will

1 explain, the use of truncated curves is appropriate to reflect retirements of plant
2 components that may not be fully depreciated at the time a plant is retired.

3 The estimated survivor curve designations for each depreciable property
4 group indicate the average service life, the family within the Iowa system to which
5 the property group belongs, and the relative height of the mode. For example, the
6 Iowa 55-R2 indicates an average service life of fifty-five years; a right-moded, or R,
7 type curve (the mode occurs after average life for right-moded curves); and a
8 moderate height, 2, for the mode (possible modes for R type curves range from 1 to
9 5).

10 **Q. What approach did you use to estimate the lives of significant facilities**
11 **structures such as production plants and service centers?**

12 A. I used the life span technique to estimate the lives of significant facilities for which
13 concurrent retirement of the entire facility is anticipated. In this technique, the
14 survivor characteristics of such facilities are described by the use of interim survivor
15 curves and estimated probable retirement dates.

16 The interim survivor curves describe the rate of retirement related to the
17 replacement of elements of the facility, such as, for a building, the retirements of
18 plumbing, heating, doors, windows, roofs, etc., that occur during the life of the
19 facility. The probable retirement date provides the rate of final retirement for each
20 year of installation for the facility by truncating the interim survivor curve for each
21 installation year at its attained age at the date of probable retirement. The use of
22 interim survivor curves truncated at the date of probable retirement provides a
23 consistent method for estimating the lives of the several years of installation for a

1 particular facility inasmuch as a single concurrent retirement for all years of
2 installation will occur when it is retired.

3 **Q. Has Gannett Fleming used this approach in other proceedings?**

4 A. Yes, we have used the life span technique in performing depreciation studies
5 presented to and accepted by many public utility commissions across the United
6 States and Canada, including Kansas.

7 **Q. What are the bases for the probable retirement years that you have estimated**
8 **for each facility?**

9 A. The bases for the probable retirement years are life spans for each facility that are
10 based on judgment and incorporate consideration of the age, use, size, nature of
11 construction, management outlook and typical life spans experienced and used by
12 other electric utilities for similar facilities. Most of the life spans result in probable
13 retirement years that are many years in the future. As a result, the retirements of
14 these facilities are not yet subject to specific management plans. Such plans would be
15 premature. At the appropriate time, detailed studies of the economics of
16 rehabilitation and continued use or retirement of the structure will be performed and
17 the results incorporated in the estimation of the facility's life span.

18 **Q. Did you physically observe KCP&L's plants and equipment as part of your**
19 **depreciation study?**

20 A. Yes. I made a field review of KCP&L's property on August 17-19, 2009 to observe
21 representative portions of plant. Field reviews are conducted to become familiar with
22 Company operations and obtain an understanding of the function of the plant and
23 information with respect to the reasons for past retirements and the expected future
24 causes of retirements. This knowledge, as well as information from other discussions

1 with management, was incorporated in the interpretation and extrapolation of the
2 statistical analyses.

3 **Q. How did your experience in development of other depreciation studies affect**
4 **your work in this case?**

5 A. Because I customarily conduct field reviews for my depreciation studies, I have had
6 the opportunity to visit scores of similar plants and meet with operations personnel at
7 other companies. The knowledge accumulated from those visits and meetings
8 provide me useful information that I can draw on to confirm or challenge my
9 numerical analyses concerning plant condition and remaining life estimates.

10 **Q. Would you please explain the concept of “net salvage”?**

11 A. Net salvage is a component of the service value of capital assets that is recovered
12 through depreciation rates. The service value of an asset is its original cost less its net
13 salvage. Net salvage is the salvage value received for the asset upon retirement less
14 the cost to retire the asset. When the cost to retire exceeds the salvage value, the
15 result is negative net salvage.

16 Inasmuch as depreciation expense is the loss in service value of an asset
17 during a defined period, *e.g.*, one year, it must include a ratable portion of both the
18 original cost and the net salvage. That is, the net salvage related to an asset should be
19 incorporated in the cost of service during the same period as its original cost so that
20 customers receiving service from the asset pay rates that include a portion of both
21 elements of the asset’s service value, the original cost and the net salvage value.

22 For example, the full recovery of the service value of a \$1000 electric pole
23 will include not only the \$1000 of original cost, but also, on average, \$450 to remove
24 the pole at the end of its life and \$50 in salvage value. In this example, the net

1 salvage component is negative \$400 (\$50 - \$450), and the net salvage percent is
2 negative 40% $((\$50 - \$450)/\$1000)$.

3 **Q. Please describe how you estimated net salvage percentages.**

4 A. I estimated the net salvage percentages based on judgment that, for most accounts,
5 incorporated analyses of the historical data for the period 1976 through 2008 and
6 considered estimates for other electric companies. In the historical analyses, the net
7 salvage, cost of removal and gross salvage amounts were expressed as percents of the
8 original cost retired. These percents were calculated on annual and three-year
9 moving average bases for the 1976 to 2008 period.

10 **Q. Please describe the second phase of the process that you used in the depreciation**
11 **study in which you calculated composite remaining lives and annual**
12 **depreciation accrual rates.**

13 A. After I estimated the service life and net salvage characteristics for each depreciable
14 property group, I calculated the annual depreciation accrual rates for each group
15 based on the straight line remaining life method, using remaining lives weighted
16 consistent with the average service life procedure. The annual depreciation accrual
17 rates were developed as of December 31, 2008.

18 **Q. Please describe the straight line remaining life method of depreciation.**

19 A. The straight line remaining life method of depreciation allocates the original cost of
20 the property, less accumulated depreciation, less future net salvage, in equal amounts
21 to each year of remaining service life.

22 **Q. Please describe the average service life procedure for calculating remaining life**
23 **accrual rates.**

1 A. The average service life procedure defines the group for which the remaining life
2 annual accrual is determined. Under this procedure, the annual accrual rate is
3 determined for the entire group or account based on its average remaining life and
4 this rate is applied to the surviving balance of the group's cost. The average
5 remaining life of the group is calculated by first dividing the future book accruals
6 (original cost less allocated book reserve less future net salvage) by the average
7 remaining life for each vintage. The average remaining life for each vintage is
8 derived from the area under the survivor curve between the attained age of the vintage
9 and the maximum age. Then, the sum of the future book accruals is divided by the
10 sum of the annual accruals to determine the average remaining life of the entire group
11 for use in calculating the annual depreciation accrual rate.

12 **Q. Please use an example to illustrate the development of the annual depreciation**
13 **accrual rate for a particular group of property in your depreciation studies.**

14 A. I will use Account 367.00, Underground Conductors and Devices, as an example
15 because it is one of the largest depreciable groups and represents approximately seven
16 percent of depreciable plant.

17 The retirement rate method was used to analyze the survivor characteristics of
18 this property group. Aged plant accounting data were compiled from 1927 through
19 2008 and analyzed for periods that best represent the overall service life of this
20 property. The life tables for the 1927-2008 and 1989-2008 experience bands are
21 presented on pages III-107 through III-110 of Schedule JJS2010-1. The life table
22 displays the retirement and surviving ratios of the aged plant data exposed to
23 retirement by age interval. For example, page III-107 shows \$1,249,341 retired
24 during age interval 0.5-1.5 with \$374,525,652 exposed to retirement at the beginning

1 of the interval. Consequently, the retirement ratio is 0.0033
2 (\$1,249,341/\$374,525,652) and the surviving ratio is 0.9967 (1-.0033). The percent
3 surviving at age 0.5 of .9967 percent is multiplied by the survivor ratio of 99.78 to
4 derive the percent surviving at age 1.5 of 99.45 percent. This process continues for
5 the remaining age intervals for which plant was exposed to retirement during the
6 period 1927-2008. The resultant life table, along with the 1989-2008 life table, or
7 original survivor curves, are plotted along with the estimated smooth survivor curve,
8 the 50-R1.5 on page III-106.

9 The net salvage percent is presented on pages III-197 and III-198 of Schedule
10 JJS2010-1. The percentage is based on the result of annual gross salvage minus the
11 cost to remove plant assets as compared to the original cost of plant retired during the
12 period 1976 through 2008. The 33-year period experienced positive \$3,576,439
13 (\$13,622,027 – \$10,045,588) in net salvage for \$32,403,688 plant retired. The result
14 is positive net salvage of 11 percent (\$3,576,439/\$32,403,688); however, the most
15 recent five-year period and the rolling three-year averages trend toward negative two
16 and negative five percent, respectively. Therefore, based on the statistics and
17 industry averages, negative five percent was recommended.

18 My calculation of the annual depreciation related to original cost of Account
19 367.00, Underground Conductors and Devices, at December 31, 2008, is presented on
20 pages III-311 and III-312 Schedule JJS2010-1. The calculation is based on the
21 50-R1.5 survivor curve, five percent negative net salvage, the attained age, and the
22 allocated book reserve. The tabulation sets forth the installation year, the original
23 cost, calculated accrued depreciation, allocated book reserve, future accruals,

remaining life and annual accrual. These totals are brought forward to the table on page III-7.

Q. Have you made any adjustments to the accumulated depreciation amounts prior to developing your depreciation accrual rates?

A. Yes, I have. The reserve adjustments relate to the following: 1) proper amortization rates for general plant accounts, and 2) the allocation of the Pre-Tax Payment on Plant ("PTPP").

Q. Please describe amortization accounting.

A. Amortization accounting is used for accounts with a large number of units, but small asset values. In amortization accounting, units of property are capitalized in the same manner as they are in depreciation accounting. However, depreciation accounting is difficult for these assets because periodic inventories are required to properly reflect plant in service. Consequently, retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. That is, there is no dispersion of retirement. All units are retired when the age of the vintage reaches the amortization period. Each plant account or group of assets is assigned a fixed period which represents an anticipated life during which the asset will render service. For example, in amortization accounting, assets that have a 20-year amortization period will be fully recovered after 20 years of service and taken off the Company books, but not necessarily removed from service. In contrast, assets that are taken out of service before 20 years remain on the books until the amortization period for that vintage has expired.

Q. Amortization accounting is being implemented for which plant accounts?

1 A. Amortization accounting is only appropriate for certain General Plant accounts.
2 These accounts are 391.0, 391.01, 391.02, 393.0, 394.0, 395.0, 397.0, and 398.0,
3 which represents slightly more than two percent of depreciable plant.

4 **Q. Has amortization accounting been accepted by regulatory commissions?**

5 A. Yes, it has. In my experience, amortization accounting has been accepted since the
6 early 1990s by almost every regulatory commission, including in Kansas. The
7 utilization of amortization accounting is established to reduce the effort of keeping
8 track of many small valued assets as well as the future expectations of more constant
9 levels of depreciation.

10 **Q. Please explain the reserve adjustment for general plant.**

11 A. The utilization of the general plant amortization methodology is designed to smooth
12 depreciation expense consistent with capital investment. In order to establish
13 constant rates that are consistent with amortization accounting and the remaining life
14 methodology, the accumulated reserve must be set equal to the theoretical reserve.
15 This is based on the age and amount of the surviving plant in service. However, it is
16 not appropriate to adjust a reserve amount without making proper offsetting amounts
17 to insure only full recovery, no more, no less. Therefore, we have segregated the
18 reserve into two components. The first component is established to produce an
19 amortization rate which will match the amortization period. The positive or negative
20 excess from the accumulated reserve amount is recovered over a 10-year amortization
21 period separately from the plant in service.

22 **Q. How does this adjustment improve recovery practices?**

23 A. Without this adjustment, general plant amortization accruals could fluctuate
24 drastically based on past recovery patterns. This segregation will establish a constant

1 rate in the future for these accounts and any past under- or over-recovered assets will
2 be recovered equally over the next 10 years.

3 **Q. Can you discuss the reserve allocation for PTPP?**

4 A. The PTPP relates to the accumulation of depreciation of future plant in service. This
5 allocation was based on facilities and assets in service or soon to be placed in service
6 and on distribution of accumulated depreciation to these assets. The reserve
7 allocation was established through discussions with the Kansas staff. A total of
8 \$26.9 million accumulated depreciation has been allocated to Accounts 311, 312,
9 314, 315, 344 and 353.

10 **Q. Did you establish rates for the assets to be placed into service as of April 2009 for**
11 **Iatan Unit 1 and Iatan Common?**

12 A. No. The rates to be used for these assets should be those established in the
13 Depreciation Study since assets for these locations have already existed as of
14 December 31, 2008.

15 **Q. Are there any other depreciation rates that need to be addressed?**

16 A. Yes, there are. In the very near future the Iatan Unit 2 will be completed and placed
17 into service. These assets should have a depreciation rate in place when they come
18 on-line. Therefore, I have performed a calculation to establish rates for Accounts 311
19 through 316. These rates are set forth on page III-8 of the Depreciation Study. The
20 rates are based on the same interim survivor curve and net salvage percent as the
21 other facilities in these accounts. The specific results by account and the parameters
22 used are set forth in Schedule JJS2010-2.

23 **Q. Was accumulated PTPP considered in the Iatan 2 depreciation calculation?**

- 1 A. Yes, a total of \$42.1 million of accumulated PTPP has been allocated to Iatan Unit 2
2 Accounts 311, 312, 314, 315 and 316.
- 3 **Q. Does this conclude your testimony?**
- 4 A. Yes, it does.

In the Matter of the Application of Kansas City)
Power & Light Company to Modify Its Tariffs to) Docket No. 10-KCPE-____-RTS
Continue the Implementation of Its Regulatory Plan)

COMMONWEALTH OF PENNSYLVANIA)
) ss
COUNTY OF CUMBERLAND)

1. My name is John J. Spanos. I am employed by Gannett Fleming as Vice President of the Valuation and Rate Division. My services have been retained by Kansas City Power & Light Company.

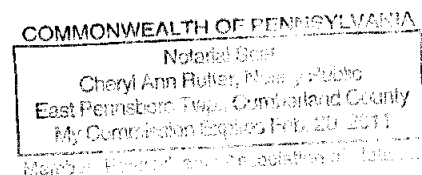
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

John J. Spanos
John J. Spanos

Subscribed and sworn before me this 10th day of December, 2009.


Notary Public

My commission expires: February 20, 2011



APPENDIX A

JOHN SPANOS

DEPRECIATION EXPERIENCE

In June, 1986, I was employed by Gannett Fleming Valuation and Rate Consultants, Inc. as a Depreciation Analyst. During the period from June, 1986 through December, 1995, I assisted in the preparation of numerous depreciation and original cost studies for utility companies in various industries. I helped perform depreciation studies for the following telephone companies: United Telephone of Pennsylvania, United Telephone of New Jersey and Anchorage Telephone Utility. I helped perform depreciation studies for the following companies in the railroad industry: Union Pacific Railroad, Burlington Northern Railroad and Wisconsin Central Transportation Corporation.

I assisted in the preparation of depreciation studies for the following organizations in the electric industry: Chugach Electric Association, The Cincinnati Gas & Electric Company (CG&E), The Union Light, Heat and Power Company (ULH&P), Northwest Territories Power Corporation and the City of Calgary - Electric System.

I assisted in the preparation of depreciation studies for the following pipeline companies: TransCanada Pipelines Limited, Trans Mountain Pipe Line Company Ltd., Interprovincial Pipe Line Inc., Nova Gas Transmission Limited and Lakehead Pipeline Company.

I assisted in the preparation of depreciation studies for the following gas companies: Columbia Gas of Pennsylvania, Columbia Gas of Maryland, The Peoples Natural Gas Company, T. W. Phillips Gas & Oil Company, CG&E, ULH&P, Lawrenceburg Gas Company and Penn Fuel Gas, Inc.

I assisted in the preparation of depreciation studies for the following water companies: Indiana-American Water Company, Consumers Pennsylvania Water Company and The York

Water Company; and depreciation and original cost studies for Philadelphia Suburban Water Company and Pennsylvania-American Water Company.

In each of the above studies, I assembled and analyzed historical and simulated data, performed field reviews, developed preliminary estimates of service life and net salvage, calculated annual depreciation, and prepared reports for submission to state Public Utility Commissions or federal regulatory agencies. I performed these studies under the general direction of William M. Stout, P.E.

In January, 1996, I was assigned to the position of Supervisor of Depreciation Studies. In July, 1999, I was promoted to the position of Manager, Depreciation and Valuation Studies. In December, 2000, I was promoted to my present position as Vice President of Gannett Fleming Valuation and Rate Consultants, Inc., now the Valuation and Rate Division of Gannett Fleming, Inc. I am responsible for conducting depreciation, valuation and original cost studies, including the preparation of final exhibits and responses to data requests for submission to the appropriate regulatory bodies.

Since January 1996, I have conducted depreciation studies similar to those previously listed including assignments for Pennsylvania American Water Company; Aqua Pennsylvania; Kentucky American Water Company; Virginia American Water Company; Indiana American Water Company; Hampton Water Works Company; Omaha Public Power District; Enbridge Pipe Line Company; Inc.; Columbia Gas of Virginia, Inc.; Virginia Natural Gas Company National Fuel Gas Distribution Corporation - New York and Pennsylvania Divisions; The City of Bethlehem - Bureau of Water; The City of Coatesville Authority; The City of Lancaster - Bureau of Water; Peoples Energy Corporation; The York Water Company; Public Service Company of Colorado; Enbridge Pipelines; Enbridge Gas Distribution, Inc.; Reliant Energy-HLP; Massachusetts-American Water Company; St. Louis County Water Company; Missouri-

American Water Company; Chugach Electric Association; Alliant Energy; Oklahoma Gas & Electric Company; Nevada Power Company; Dominion Virginia Power; NUI-Virginia Gas Companies; Pacific Gas & Electric Company; PSI Energy; NUI - Elizabethtown Gas Company; Cinergy Corporation – CG&E; Cinergy Corporation – ULH&P; Columbia Gas of Kentucky; SCANA, Inc.; Idaho Power Company; El Paso Electric Company; Central Hudson Gas & Electric; Centennial Pipeline Company; CenterPoint Energy-Arkansas; CenterPoint Energy – Oklahoma; CenterPoint Energy – Entex; CenterPoint Energy - Louisiana; NSTAR – Boston Edison Company; Westar Energy, Inc.; PPL Electric Utilities; PPL Gas Utilities; Wisconsin Power & Light Company; TransAlaska Pipeline; Avista Corporation; Northwest Natural Gas; Allegheny Energy Supply, Inc.; Public Service Company of North Carolina; Artesian Water Company, Potomac Electric Power Company, South Jersey Gas Company; Duquesne Light Company; MidAmerican Energy Company; Laclede Gas; Duke Energy Company; E.ON U.S. Services Inc.; Elkton Gas Services; Anchorage Water and Wastewater Utility; Duke Energy Carolinas; Duke Energy Ohio Gas; Duke Energy Kentucky; Duke Energy Indiana; Northern Indiana Public Service Company; Tennessee American Water Company; Columbia Gas of Maryland; Bonneville Power Administration; NSTAR Electric and Gas Company; EPCOR Distribution, Inc. and B. C. Gas Utility, Ltd. My additional duties include determining final life and salvage estimates, conducting field reviews, presenting recommended depreciation rates to management for its consideration and supporting such rates before regulatory bodies.

KANSAS CITY POWER AND LIGHT COMPANY
KANSAS CITY, MISSOURI

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2008



Gannett Fleming
Valuation and Rate Division

KANSAS CITY POWER AND LIGHT COMPANY
Kansas City, Missouri

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO ELECTRIC PLANT

AS OF DECEMBER 31, 2008

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



GANNETT FLEMING, INC.
P.O. Box 67100
Harrisburg, PA 17106-7100

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December 10, 2009

Kansas City Power and Light Company
One Kansas City Place
1200 Main
Kansas City, MO 64105

ii

Attention Ms. Mary B. Turner
Director, Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Kansas City Power and Light Company as of December 31, 2008. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in cursive script that reads "John J. Spanos".

JOHN J. SPANOS
Vice President
Valuation and Rate Division

JJS:krm

051384



CONTENTS

PART I. INTRODUCTION

Scope	I-2
Plan of Report	I-2
Basis of Study	I-3
Depreciation	I-3
Survivor Curve and Net Salvage Estimates	I-3
Calculation of Depreciation	I-4

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation	II-2
Service Life and Net Salvage Estimation	II-3
Average Service Life	II-3
Survivor Curves	II-3
Iowa Type Curves	II-5
Retirement Rate Method of Analysis	II-10
Schedules of Annual Transactions in Plant Records	II-11
Schedule of Plant Exposed to Retirement	II-14
Original Life Table	II-16
Smoothing the Original Survivor Curve	II-18
Field Trips	II-19
Service Life Considerations	II-24
Salvage Analysis	II-27
Net Salvage Considerations	II-27
Calculation of Annual and Accrued Depreciation	II-30
Single Unit of Property	II-30
Group Depreciation Procedures	II-31
Remaining Life Annual Accruals	II-31
Average Service Life Procedure	II-31
Calculation of Annual and Accrued Amortization	II-32

PART III. RESULTS OF STUDY

Qualification of Results	III-2
Description of Statistical Support	III-2
Description of Depreciation Tabulations	III-3

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

Summary of Estimated Survivor Curves, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Rates as of December 31, 2008	III-4
Service Life Statistics	III-9
Net Salvage Statistics	III-149
Depreciation Calculations	III-215

PART I. INTRODUCTION

KANSAS CITY POWER AND LIGHT COMPANY
DEPRECIATION STUDY
CALCULATED ANNUAL DEPRECIATION ACCRUALS
RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2008

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Kansas City Power and Light Company ("Company") as applied to electric plant in service as of December 31, 2008. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current electric plant in service.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2008; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the electric industry, including knowledge of service life and salvage estimates used for other electric properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life study and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed

tabulations of the calculated annual accruals utilizing remaining life methodology for all asset classes.

BASIS OF STUDY

Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

Survivor Curve and Net Salvage Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the expectations of future survivors. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2008 from the Company's fixed asset records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements by account, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the average service life depreciation procedure. Amortization accounting for certain accounts is continued with updated recovery periods recommended to appropriately match anticipated useful lives to amortization recovery periods. An explanation of the calculation of annual and accrued amortization is presented on page II-32 of the report.

PART II. METHODS USED IN
THE ESTIMATION OF DEPRECIATION

PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric and gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

SERVICE LIFE AND NET SALVAGE ESTIMATION

Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

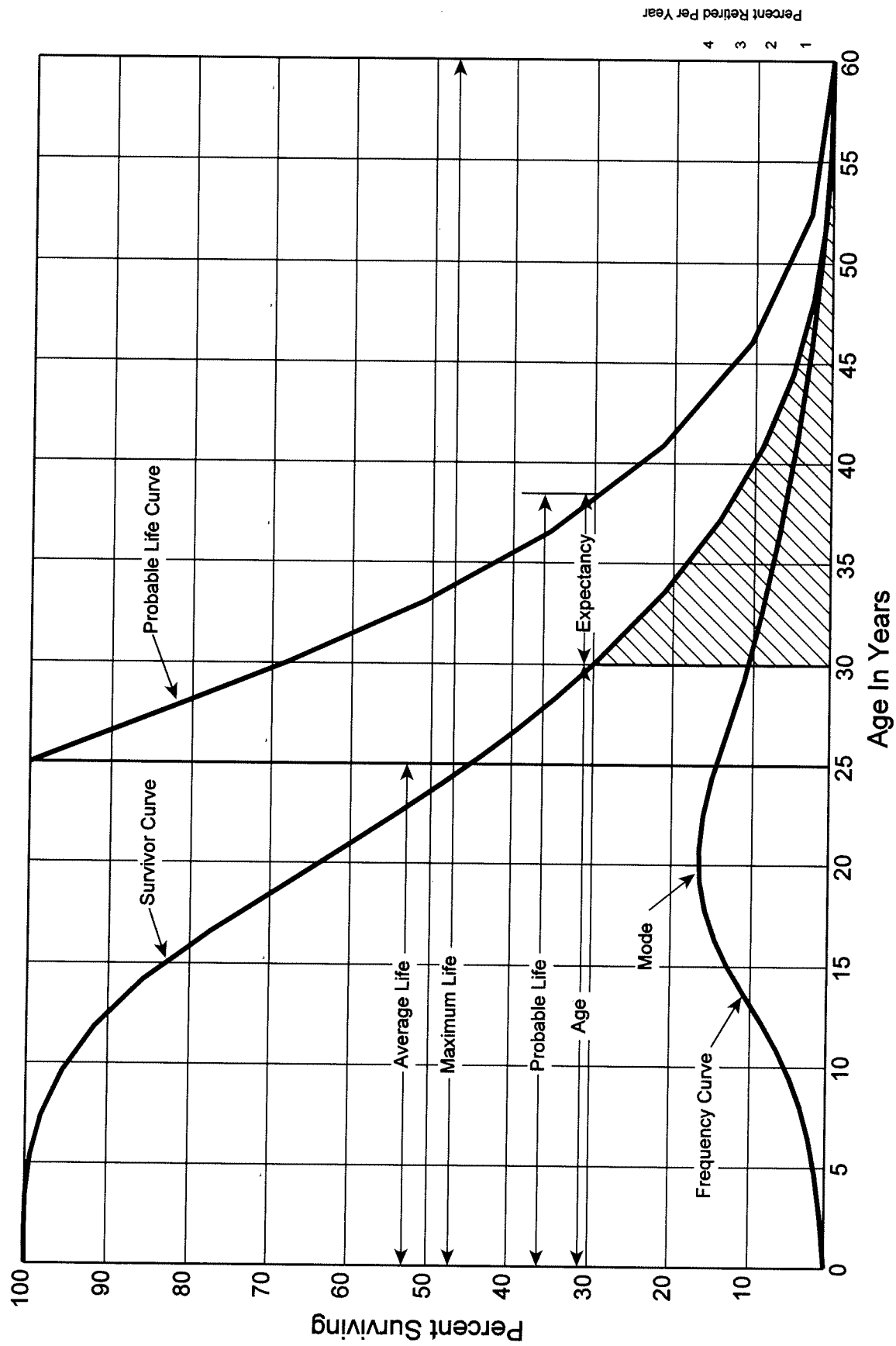


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded or L curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded or S curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded or R curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded or O curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numerical subscripts represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.¹ These type curves have also been presented in subsequent Experiment Station

¹Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

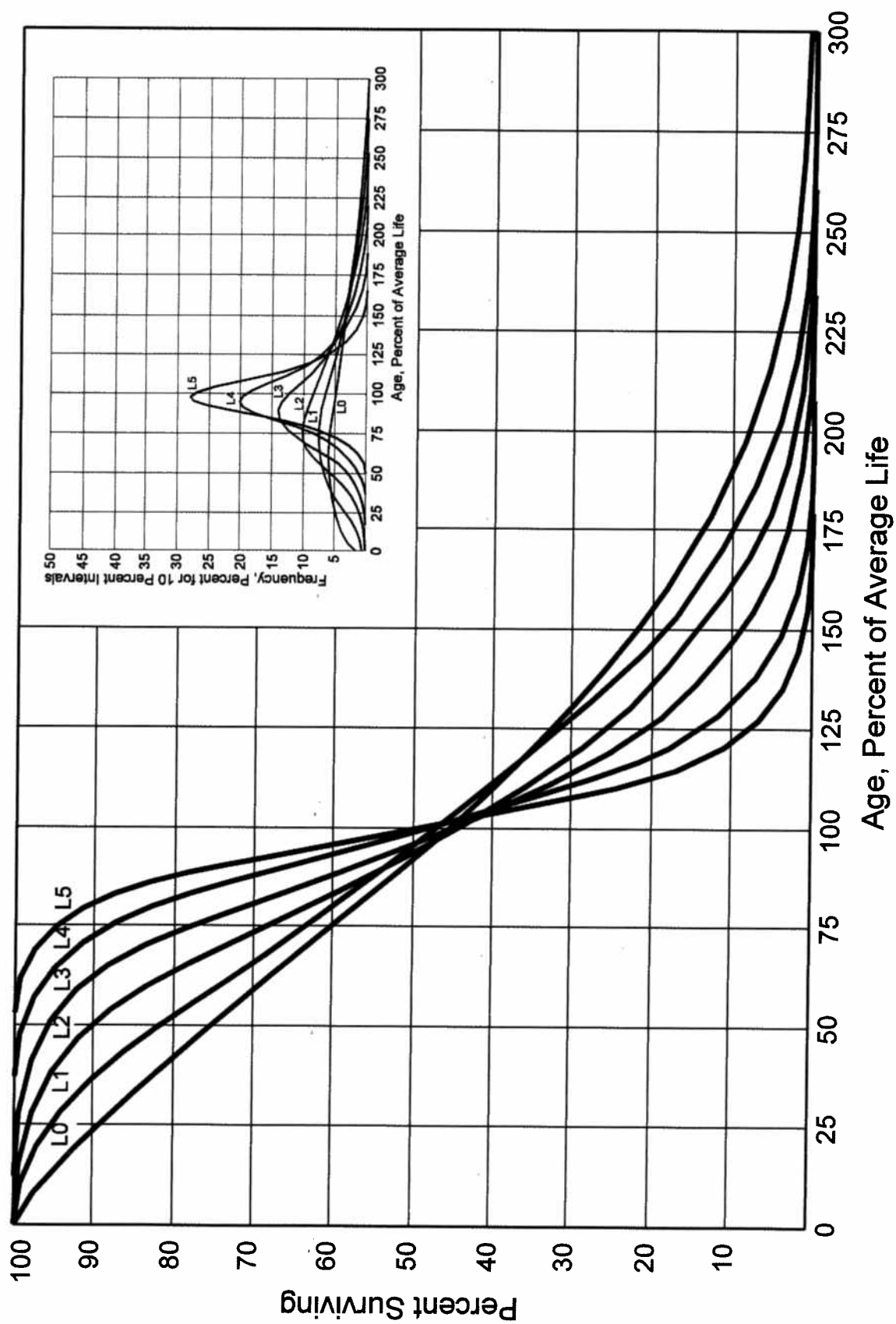


Figure 2. Left Modal or "L" Type Survivor Curves

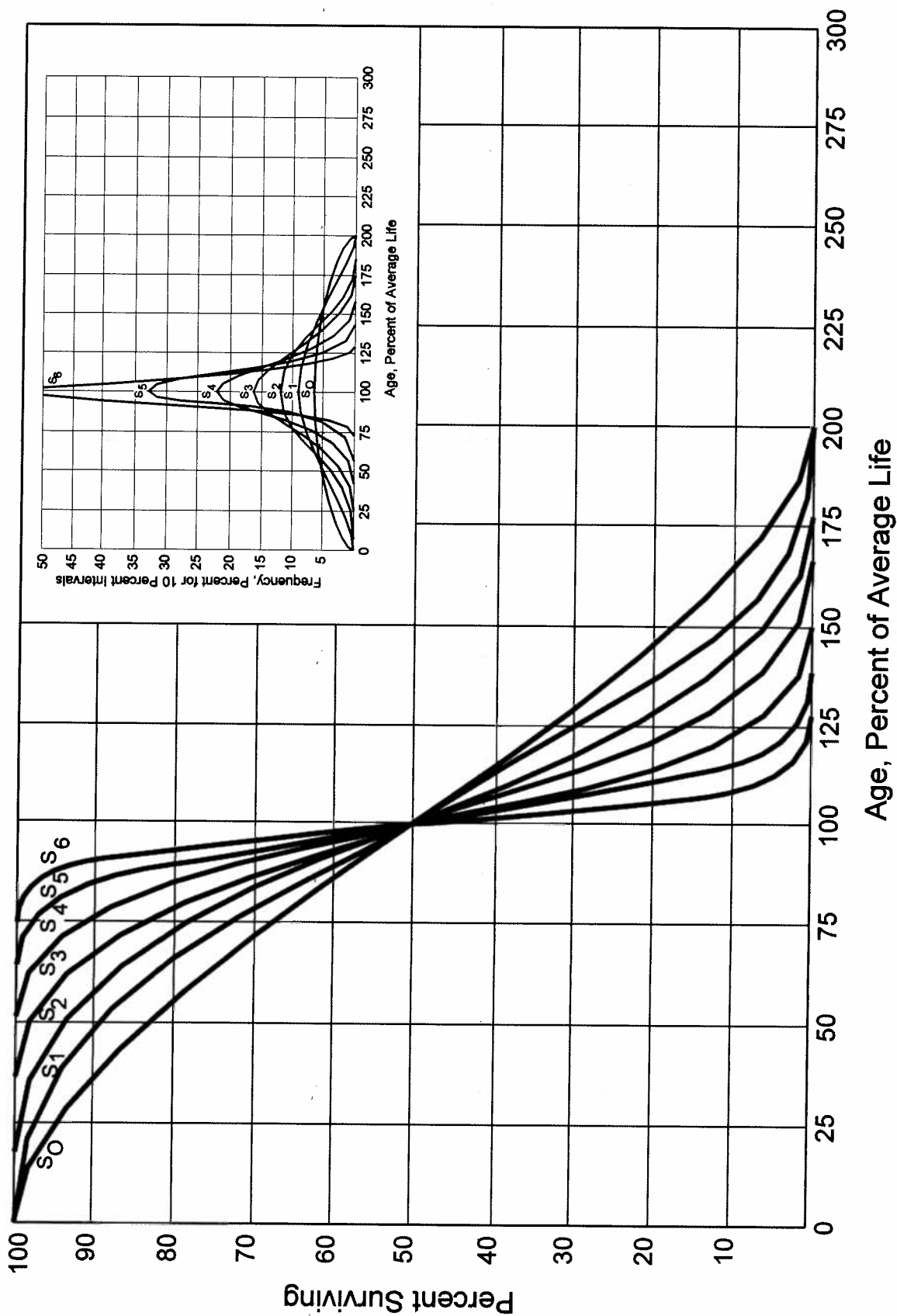


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

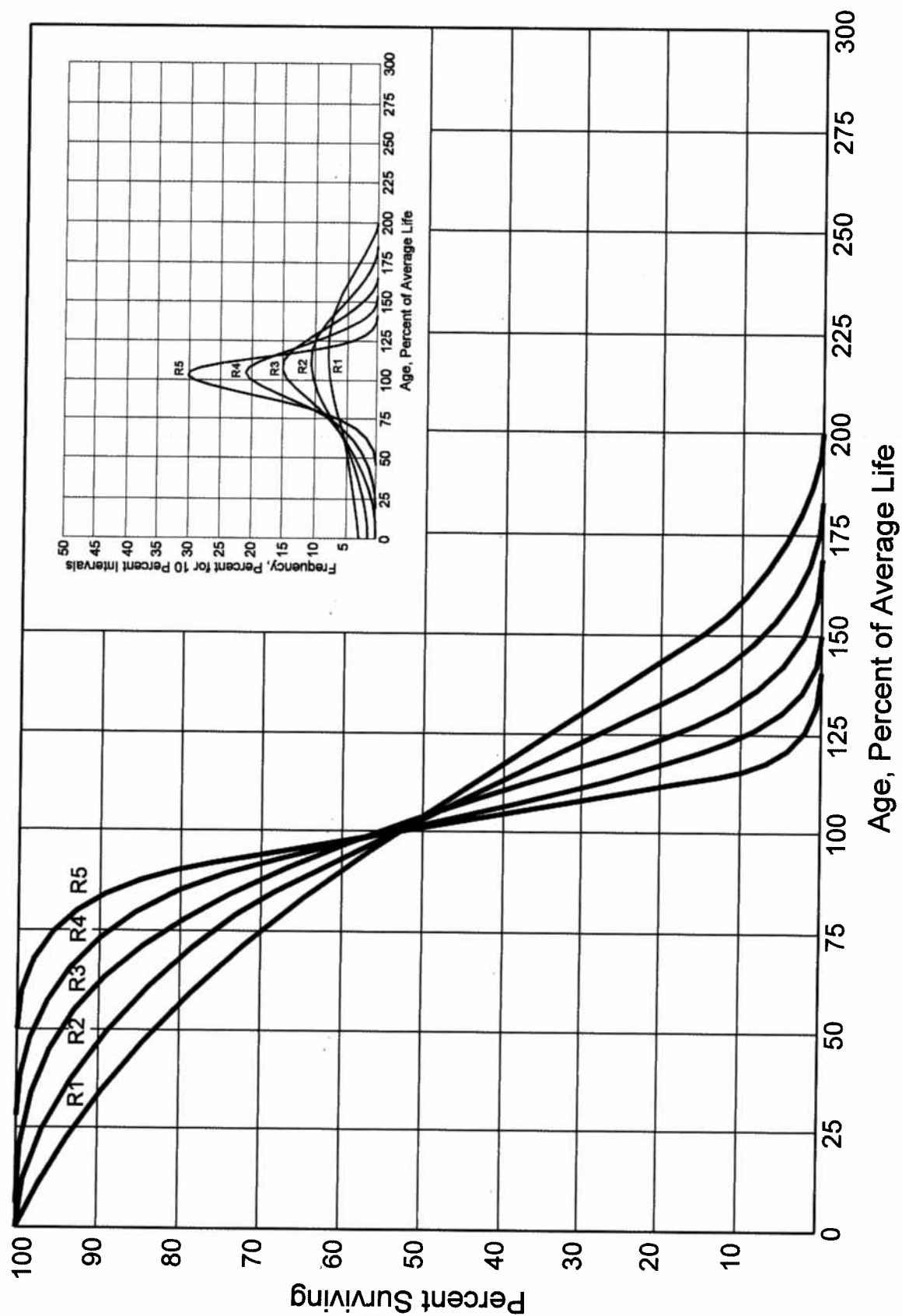


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

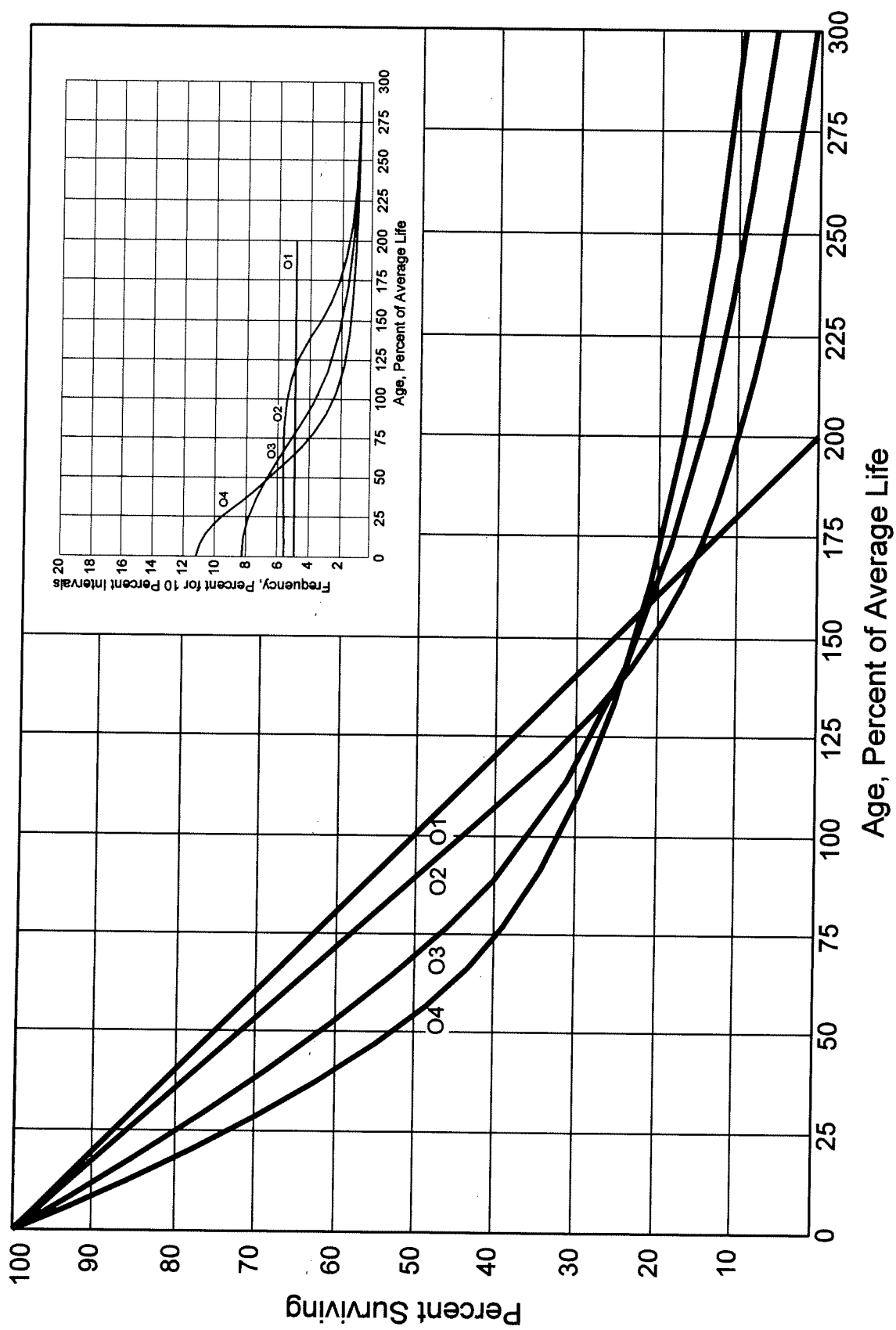


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."² In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis³ presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"⁴ "Engineering Valuation and Depreciation,"⁵ and "Depreciation Systems."⁶

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

²Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

³Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

⁴Winfrey, Robley, Supra Note 1.

⁵Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

⁶Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 1999-2008 during which there were placements during the years 1994-2008. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Tables 1 and 2 on pages II-12 and II-13. In Table 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1994 were retired in 1999. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

TABLE 1. RETIREMENTS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Retirements, Thousands of Dollars										Placement Band 1994-2008		
Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)		
1994	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1995	11	12	13	15	16	18	20	21	22	19	44	12½-13½
1996	11	12	13	14	16	17	19	21	22	18	64	11½-12½
1997	8	9	10	11	11	13	14	15	16	17	83	10½-11½
1998	9	10	11	12	13	14	16	17	19	20	93	9½-10½
1999	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2000		5	11	12	13	14	15	16	18	20	113	7½-8½
2001			6	12	13	15	16	17	19	19	124	6½-7½
2002				6	13	15	16	17	19	19	131	5½-6½
2003				7		14	16	17	19	20	143	4½-5½
2004						8	18	20	22	23	146	3½-4½
2005							9	20	22	25	150	2½-3½
2006								11	23	25	151	1½-2½
2007									11	24	153	½-1½
2008	—	—	—	—	—	—	—	—	—	13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

TABLE 2. OTHER TRANSACTIONS FOR EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008										Placement Band 1994 -2008		
Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)		
1994	-	-	-	-	-	-	60 ^a	-	-	-	-	13½-14½
1995	-	-	-	-	-	-	-	-	-	-	-	12½-13½
1996	-	-	-	-	-	-	-	-	-	-	-	11½-12½
1997	-	-	-	-	-	-	-	(5) ^b	-	-	60	10½-11½
1998	-	-	-	-	-	-	-	6 ^a	-	-	-	9½-10½
1999	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2000	-	-	-	-	-	-	-	-	-	-	6	7½-8½
2001	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2002	-	-	-	-	-	-	-	(12) ^b	-	-	-	5½-6½
2003	-	-	-	-	-	-	-	-	22 ^a	-	-	4½-5½
2004	-	-	-	-	-	-	-	(19) ^b	-	-	10	3½-4½
2005	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2006	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	1½-2½
2007	-	-	-	-	-	-	-	-	-	-	-	½-1½
2008	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	=	=	=	=	=	=	60	(30)	22	(102)	(50)	

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Table 1 immediately above the stairstep line drawn on the table beginning with the 1999 retirements of 1994 installations and ending with the 2008 retirements of the 2002 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Table 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Table 3 on page II-15.

The surviving plant at the beginning of each year from 1999 through 2008 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Table 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Tables 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year.

TABLE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 1999-2008
SUMMARIZED BY AGE INTERVAL

Experience Band 1999-2008

Placement Band 1994-2008

Year Placed (1)	Exposures, Thousands of Dollars											Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year												
	1999 (2)	2000 (3)	2001 (4)	2002 (5)	2003 (6)	2004 (7)	2005 (8)	2006 (9)	2007 (10)	2008 (11)			
1994	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
1995	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
1996	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
1997	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
1998	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
1999	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2000		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2001			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2002				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2003					660 ^a	653	639	623	628	609	3,789	4½-5½	
2004						750 ^a	742	724	685	663	4,332	3½-4½	
2005							850 ^a	841	821	799	4,955	2½-3½	
2006								960 ^a	949	926	5,719	1½-2½	
2007									1,080 ^a	1,069	6,579	½-1½	
2008										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^a Additions during the year.

Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2003 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 1999-2008, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Table 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Table 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Tables 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and

TABLE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 1999-2008

Placement Band 1994-2008

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Table 3, Column 12, Plant Exposed to Retirement.

Column 3 from Table 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Tables 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Table 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

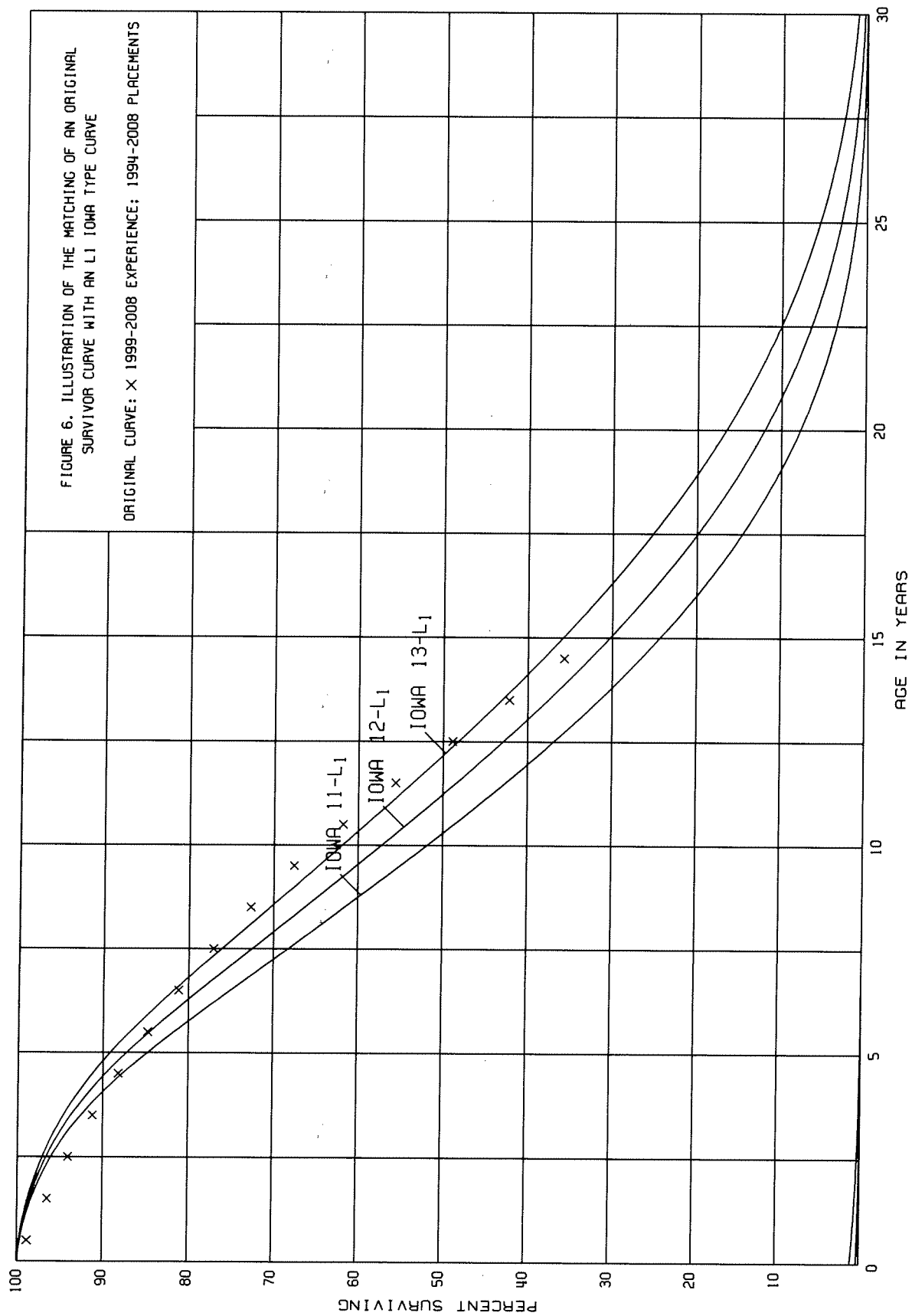
The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve

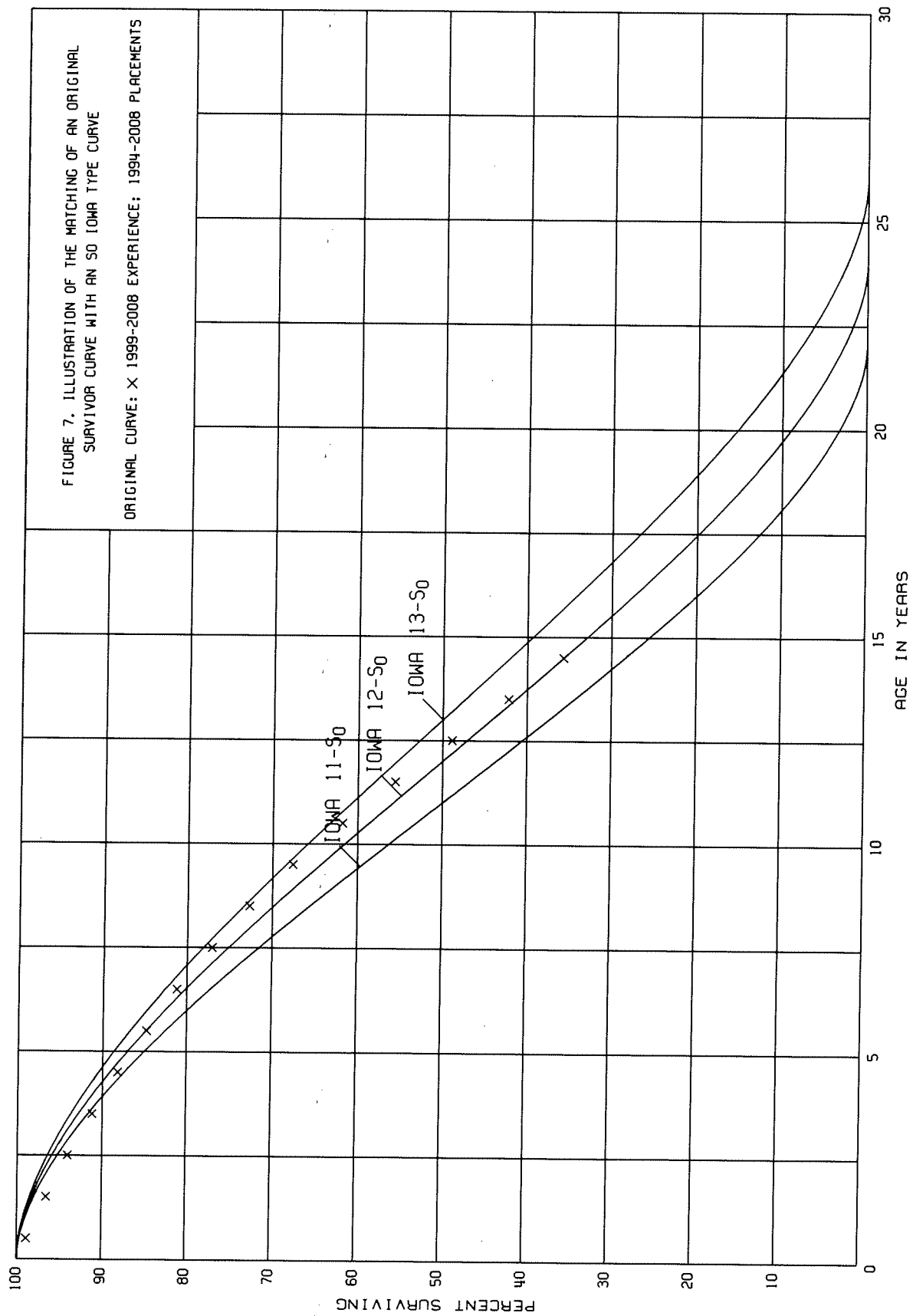
developed in Table 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

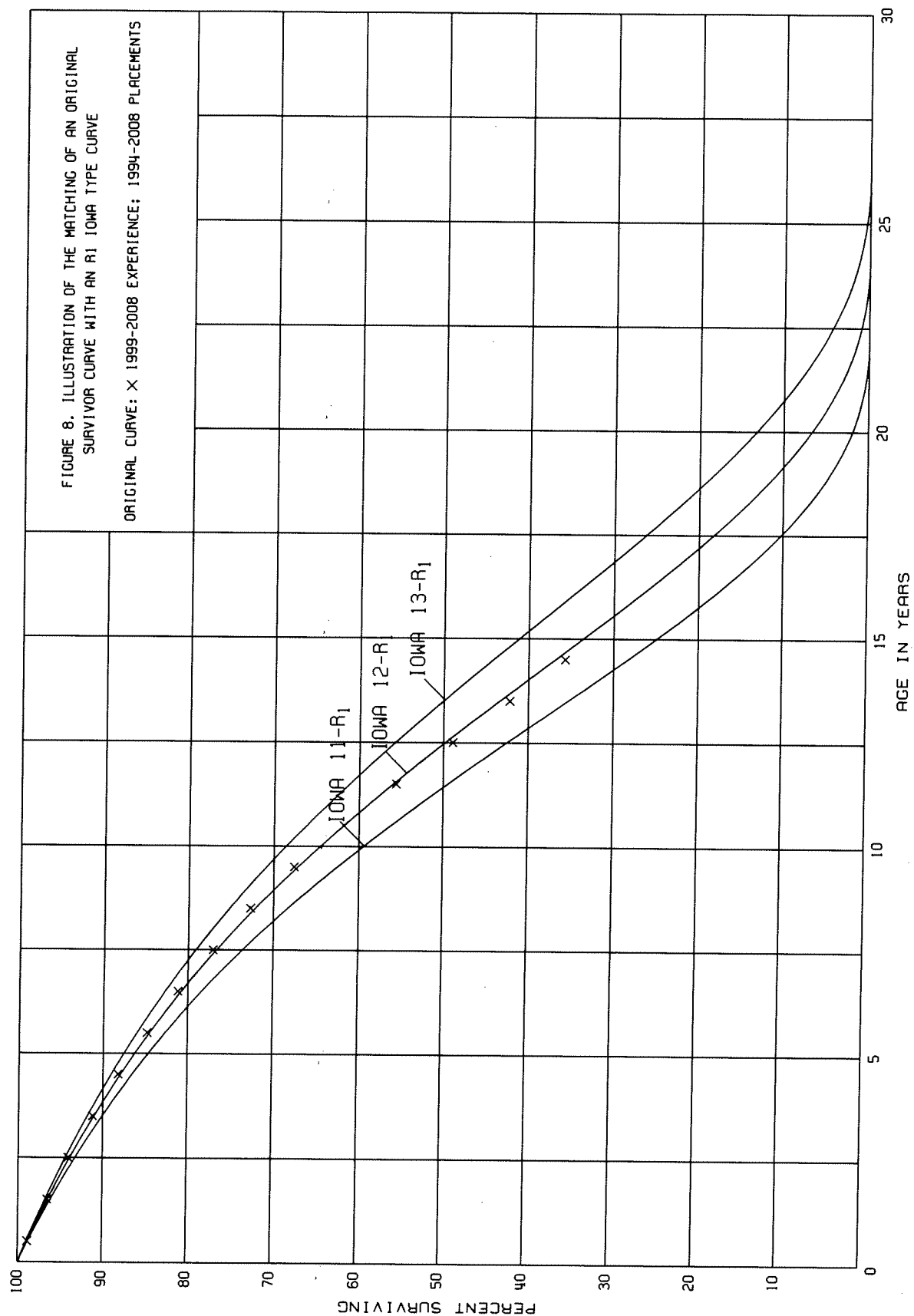
Field Trips

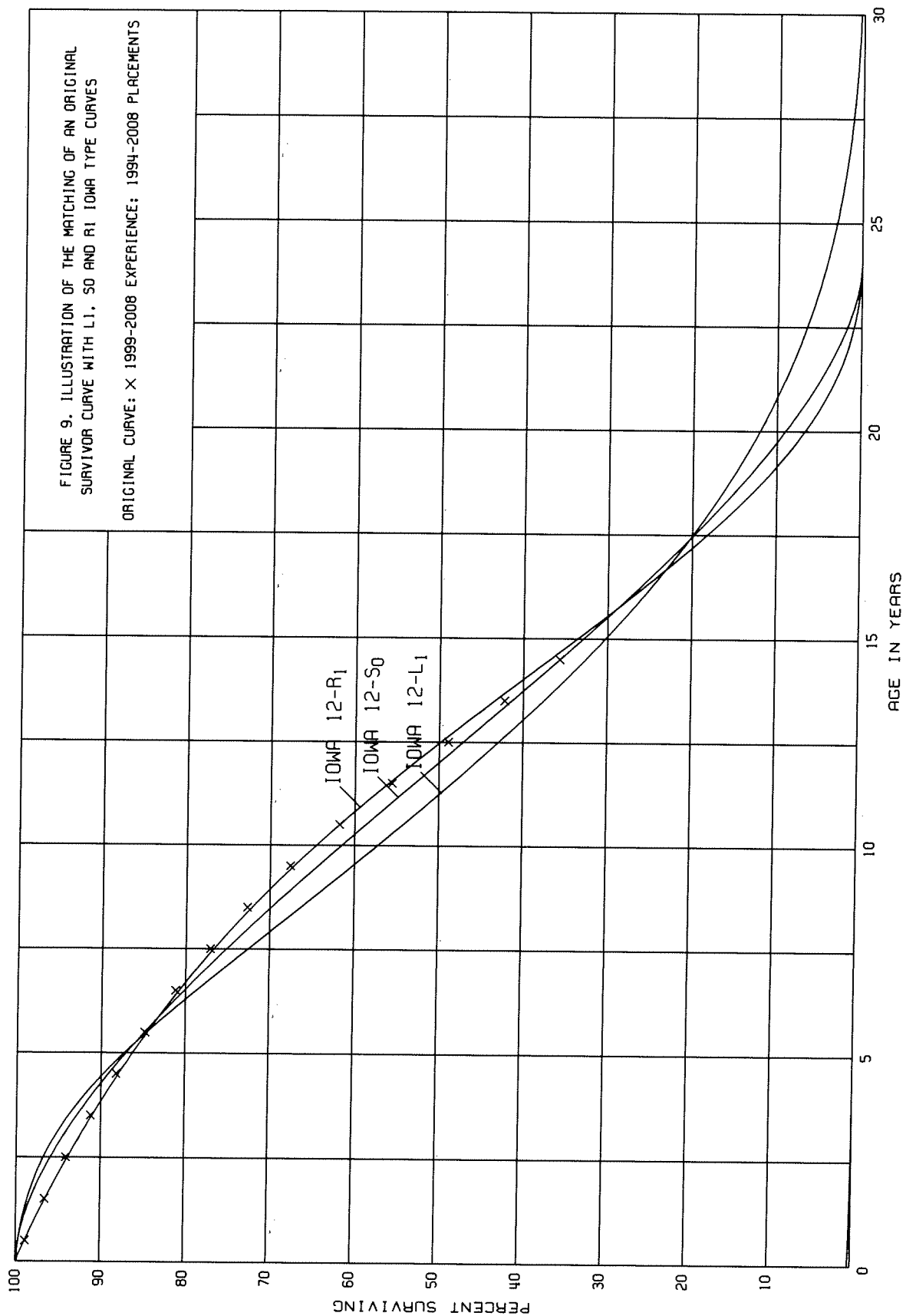
In order to be familiar with the operation of the Company and to observe representative portions of the plant, field trips were conducted. A sampling of major facilities was selected to best represent the various assets in service. Aside from the obtained knowledge of age, type and condition of each group of assets that were visited, a discussion with key operational personnel as to the outlook of each asset group was conducted. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements were obtained during these field trips. This knowledge and information were incorporated the interpretation and extrapolation of the statistical analyses.

The plant facilities visited on August 17-19, 2009, are as follows:









August 17-19, 2009

Hawthorn Generating Station
Hawthorn Combustion Turbine Station
Iatan Generating Station
Northeast Combustion Turbine Station
Chouteau Substation
Iatan Substation
Northeast CT Substation
Facilities and Maintenance Facility

Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric utility companies.

The 23 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 72 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-9.

STEAM PRODUCTION PLANT

311.00 Structures and Improvements
312.00 Boiler Plant Equipment
314.00 Turbogenerator Units
315.00 Accessory Electric Equipment
316.00 Miscellaneous Power Plant Equipment

NUCLEAR PLANT

321.00 Structures and Improvements
322.00 Reactor Plant Equipment

TRANSMISSION PLANT

352.00	Structures and Improvements
353.00	Station Equipment
355.00	Poles and Fixtures
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
369.00	Services
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

392.00	Heavy Trucks
396.00	Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Aged plant accounting data have been compiled for the years 1920 through 2008. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1920 through 2008 and 1979 through 2008. The Iowa 38-R3 is a reasonable fit of the stub original survivor curve for Poles, Towers and Fixtures. The 38-year service life is within the typical service life range of 35 to 45 years for distribution poles. The 38-year life reflects the Company's plans to replace poles at the time the equipment fails or requires an upgrade due to growth in the service territory.

Inasmuch as production plant consists of large generating units, the life span technique was employed in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. An interim survivor curve was estimated for each plant account, inasmuch as the rate of interim retirements differ from account to account. The interim survivor curves estimated for steam, nuclear and other production plant related to Kansas City Power and Light Company stations were based on the retirement rate method.

The life span estimates for power generating stations were the result of considering experienced life spans of similar generating units, the age of surviving units, general operating characteristics of the units, major refurbishing, and discussions with management personnel concerning the probable long-term outlook for the units. Final decisions as to date of retirement will be determined by management on a unit by unit basis.

The life span estimate for the steam and nuclear, base-load units is 34 to 67 years, which is within the typical range of life spans for such units. The 55 to 60-year life span estimate applies to almost all the steam and nuclear units. The life span for the nuclear unit at Wolf Creek is based on the license date. The typical range of life spans for other production units is 25-45 years. Most of the units within this category have life spans within the range. The Spearville Wind facility has a life span of 20 years which is typical for this type of facility.

A summary of the year in service, life span and probable retirement year for each power production unit follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Hawthorn Unit 5	1969	2036	67
Hawthorn Unit 9	1955,2000	2034	79,34
Montrose Unit 1	1958	2020	62
Montrose Unit 2	1960	2020	60
Montrose Unit 3	1964	2020	56
Iatan Unit 1	1980	2040	60
Lacygne Unit 1	1973	2032	59
Lacygne Unit 2	1977	2032	55
Nuclear Production			
Wolf Creek	1985	2045	60
Other Production Plant			
Northeast	1972	2030	58
West Gardner	2003	2038	35
Miami County	2003	2038	35
Hawthorn Unit 6	2001	2034	33
Hawthorn Unit 7	2000	2035	35
Hawthorn Unit 8	2000	2035	35
Spearville	2006	2026	20

The survivor curve estimates for the remaining accounts were based on judgment incorporating the statistical analyses and previous studies for this and other electric utilities.

Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2008. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage

estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1976 through 2008 for electric plant were analyzed. The analyses contributed significantly toward the net salvage estimates for 21 plant accounts, representing 64 percent of the depreciable plant, as follows:

Steam Production Plant

- 311.00 Structures and Improvements
- 314.00 Turbogenerator Units
- 315.00 Accessory Electric Equipment

Nuclear Plant

- 321.00 Structures and Improvements
- 322.00 Reactor Plant Equipment
- 323.00 Turbogenerator Units
- 324.00 Accessory Electric Equipment
- 325.00 Miscellaneous Plant Equipment

Other Production Plant

- 344.00 Generators

Transmission Plant

- 352.00 Structures and Improvements
- 353.00 Station Equipment
- 355.00 Poles and Fixtures

Distribution Plant

- 361.00 Structures and Improvements
- 364.00 Poles, Towers & Fixtures
- 366.00 Underground Conduit
- 367.00 Underground Conductors & Devices
- 368.00 Line Transformers
- 370.00 Meters
- 371.00 Installations on Customers' Premises

General Plant

390.00 Structures and Improvements

396.00 Power Operated Equipment

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1976 through 2008 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1976-1978 through 2006-2008 periods were computed to smooth the annual amounts.

Cost of removal was high during the entire thirty-three year period. The primary cause of the high levels of cost of removal was the required effort needed to take out the poles and towers. Cost of removal for the most recent five years averaged 136 percent.

Gross salvage has varied widely throughout the period but relatively high in comparison to most utilities for poles. The most recent five-year average of 85 percent gross salvage reflects recent trends and the reuse value of poles for Kansas City Power and Light Company.

The net salvage percent based on the overall period 1976 through 2008 is 29 percent negative net salvage and based on the most recent five-year period is 50 percent. The range of estimates made by other electric companies for Poles, Towers and Fixtures is negative 20 to negative 50 percent. The net salvage estimate for poles is negative 40 percent, is within the range of other estimates and reflects the trend toward more negative net salvage.

The net salvage percents for the remaining accounts representing 36 percent of plant were based on judgment incorporating estimates of previous studies of this and other electric utilities.

CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}.$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left(1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}}\right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10}\right) = \$400.$$

Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Remaining Life Annual Accruals. For the purpose of calculating remaining life accruals as of December 31, 2008, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2008, are set forth in the Results of Study section of the report.

Average Service Life Procedure. In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals, if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon

the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>		<u>Amortization Period, Years</u>
ELECTRIC PLANT		
391.00	Office Furniture & Equipment	20
391.02	Computer Equipment	5
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	20
395.00	Laboratory Equipment	20
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	20

For the purpose of calculating annual amortization amounts as of December 31, 2008, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART III. RESULTS OF STUDY

PART III. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the annual service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of December 31, 2008. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2008, is reasonable for a period of three to five years.

DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other electric utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

DESCRIPTION OF DEPRECIATION TABULATIONS

The summary schedule of the results of the study, as applied to the original cost of electric plant at December 31, 2008, are presented on pages III-4 through III-8 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to electric plant in service at December 31, 2008.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
STEAM PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS									
311.00	06-2036	90-S0.5	(20)	4,431,951.33	1,174,706	4,143,636	155,343	3.51	26.7
	06-2036	90-S0.5	(20)	6,901,495.56	3,960,503	4,321,291	165,666	2.40	26.1
	06-2034	90-S0.5	(20)	971,054.69	344,918	820,347	33,177	3.42	24.7
	06-2020	90-S0.5	(20)	4,992,215.40	3,855,474	2,135,184	188,108	3.77	11.4
	06-2020	90-S0.5	(20)	1,642,407.74	1,704,032	266,860	23,513	1.43	11.3
	06-2020	90-S0.5	(20)	62,662.58	59,448	15,746	1,391	2.22	11.3
	06-2020	90-S0.5	(20)	153,677.54	160,535	23,877	2,112	1.37	11.3
	06-2040	90-S0.5	(20)	9,376,344.04	6,147,252	5,104,361	176,002	1.88	29.0
	06-2032	90-S0.5	(20)	2,049,461.18	977,154	1,482,201	65,134	3.18	22.8
	06-2032	90-S0.5	(20)	7,321,750.77	5,269,201	3,516,900	157,357	2.15	22.3
	06-2032	90-S0.5	(20)	1,188,505.71	866,506	559,701	25,085	2.11	22.3
				39,091,526.54	24,519,729	22,390,104	992,888	2.54	22.6
TOTAL STRUCTURES AND IMPROVEMENTS									
312.00	06-2036	55-R1	(15)	46,303.01	1,670	51,578	2,039	4.40	25.3
	06-2036	55-R1	(15)	25,284,352.93	9,731,872	19,345,135	773,385	3.06	25.0
	06-2034	55-R1	(15)	18,588,890.51	9,242,812	12,134,413	522,365	2.81	23.2
	06-2020	55-R1	(15)	8,799,962.09	8,761,299	1,358,659	122,189	1.39	11.1
	06-2020	55-R1	(15)	18,370,722.20	18,366,748	2,759,582	247,328	1.35	11.2
	06-2020	55-R1	(15)	12,960,454.56	14,206,679	697,845	62,554	0.48	11.2
	06-2020	55-R1	(15)	14,573,236.78	15,373,199	1,386,025	124,315	0.85	11.1
	06-2040	55-R1	(15)	75,731,919.68	64,213,578	22,878,130	858,312	1.13	26.7
	06-2032	55-R1	(15)	2,887,883.54	1,816,065	1,505,003	69,827	2.42	21.6
	06-2032	55-R1	(15)	60,001,647.94	35,493,000	33,508,897	1,539,367	2.57	21.8
	06-2032	55-R1	(15)	43,666,977.29	43,906,370	6,310,656	291,865	0.67	21.6
	06-2032	55-R1	(15)	9,443.32	2,234	8,626	177	1.87	48.7
				280,921,793.85	221,115,524	101,944,549	4,613,723	1.64	22.1
	25-R2.5		20	9,553,740.90	1,367,543	6,275,449	276,939	2.90	22.7
312.02	06-2036	55-R1	(15)	110,066.53	126,577	0	0	-	-
	06-2032	55-R1	(15)	15,165,870.39	17,440,751	0	0	-	-
				15,275,936.92	17,567,328	0	0	-	-
TOTAL BOILER PLANT EQUIPMENT - AQC									
314.00	06-2036	60-R1.5	(15)	33,609,748.87	9,276,333	29,374,879	1,173,497	3.49	25.0
	06-2034	60-R1.5	(15)	7,096,336.76	1,673,396	6,487,391	271,892	3.83	23.9
	06-2020	60-R1.5	(15)	18,445.60	5,868	15,344	1,372	7.44	11.2
	06-2020	60-R1.5	(15)	5,033,263.09	2,704,321	3,083,932	283,711	5.64	10.9
	06-2020	60-R1.5	(15)	5,260,680.17	2,580,394	3,469,387	315,013	5.89	11.0
	06-2020	60-R1.5	(15)	8,212,072.94	3,238,705	6,205,178	558,137	6.80	11.1
	06-2040	60-R1.5	(15)	19,972,372.97	8,140,992	14,827,237	553,797	2.77	26.8
	06-2032	60-R1.5	(15)	44,210.67	9,601	41,241	1,863	4.21	22.1
	06-2032	60-R1.5	(15)	14,747,883.45	4,892,665	12,067,402	558,562	3.79	21.6
	06-2032	60-R1.5	(15)	10,293,018.35	4,450,572	7,386,400	347,873	3.38	21.2
				104,288,032.87	36,972,847	82,958,391	4,065,717	3.90	20.4
TOTAL TURBOGENERATOR UNITS									

**KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION**

**SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008**

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCURALS (7)	ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
315 00									
ACCESSORY ELECTRIC EQUIPMENT									
HAWTHORN COMMON	06-2036	50-L1	(10)	364,682.18	45,879	355,272	14,582	4.00	24.4
HAWTHORN UNIT 5	06-2036	50-L1	(10)	4,672,500.77	617,061	5,289,562	186,120	3.98	24.3
HAWTHORN UNIT 9	06-2034	50-L1	(10)	5,855,190.88	1,287,735	5,152,975	232,349	3.97	22.2
MONITROSE COMMON	06-2020	50-L1	(10)	1,427,222.24	557,716	1,012,229	92,895	6.52	10.9
MONITROSE UNIT 1	06-2020	50-L1	(10)	2,184,226.51	975,520	1,427,128	133,649	6.12	10.7
MONITROSE UNIT 2	06-2020	50-L1	(10)	2,048,609.82	942,908	1,310,562	123,071	6.01	10.6
MONITROSE UNIT 3	06-2020	50-L1	(10)	3,008,063.14	1,223,335	2,085,534	193,166	6.42	10.8
IATAN UNIT 1	06-2040	50-L1	(10)	13,651,864.22	3,859,611	11,157,438	456,305	3.34	24.5
LACYGNE COMMON	06-2032	50-L1	(10)	803,278.42	193,978	689,628	33,442	4.16	20.6
LACYGNE UNIT 1	06-2032	50-L1	(10)	7,569,920.28	2,198,272	6,128,641	306,313	4.05	20.0
LACYGNE UNIT 2	06-2032	50-L1	(10)	6,265,909.92	2,313,131	4,579,370	238,194	3.80	19.2
MISCELLANEOUS	06-2032	50-L1	(10)	8,811.29	717	8,975	199	2.26	45.1
TOTAL ACCESSORY ELECTRIC EQUIPMENT				47,960,379.67	14,215,863	38,430,552	2,010,385	4.20	19.1
316 00									
MISCELLANEOUS POWER PLANT EQUIPMENT									
HAWTHORN COMMON	06-2036	55-L1	0	964,756.36	239,801	724,955	28,949	3.00	25.0
HAWTHORN UNIT 5	06-2036	55-L1	0	2,594,041.65	1,597,016	997,025	42,507	1.64	23.5
HAWTHORN UNIT 9	06-2034	55-L1	0	80,156.62	34,703	45,453	1,989	2.48	22.9
MONITROSE COMMON	06-2020	55-L1	0	1,894,005.08	1,465,806	428,198	38,032	2.01	11.3
MONITROSE UNIT 1	06-2020	55-L1	0	47,774.36	47,774	0	0	-	-
MONITROSE UNIT 2	06-2020	55-L1	0	19,243.58	19,244	0	0	-	-
MONITROSE UNIT 3	06-2020	55-L1	0	26,792.47	26,792	0	0	-	-
IATAN UNIT 1	06-2040	55-L1	0	2,119,412.86	1,253,794	865,618	32,866	1.55	26.3
LACYGNE COMMON	06-2032	55-L1	0	1,249,027.14	574,775	31,318	31,318	2.51	21.5
LACYGNE UNIT 1	06-2032	55-L1	0	509,095.52	409,855	99,244	4,795	0.94	20.7
LACYGNE UNIT 2	06-2032	55-L1	0	603,309.50	503,602	99,707	4,943	0.82	20.2
MISCELLANEOUS	06-2032	55-L1	0	2,123,822.57	394,679	1,729,144	35,193	1.66	49.1
TOTAL MISCELLANEOUS POWER PLANT EQUIPMENT				12,231,437.71	6,567,841	5,663,595	220,582	1.80	25.7
TOTAL STEAM PRODUCTION PLANT				609,222,843.46	322,326,669	257,862,633	12,180,226	2.39	21.2
311 02									
HAWTHORN UNIT 5 REBUILD	06-2036	90-S0.5	(20)	4,011,842.49	3,498,086	1,316,125	49,497	1.23	26.6
STRUCTURES AND IMPROVEMENTS	06-2036	55-R1	(15)	103,894,173.37	88,584,343	30,893,956	1,241,715	1.20	24.9
BOILER PLANT EQUIPMENT	06-2036	50-L1	(10)	17,718,662.08	14,845,168	4,645,360	194,529	1.10	23.9
ACCESSORY ELECTRIC EQUIPMENT	06-2036	55-L1	0	1,036,439.41	885,083	151,356	6,183	0.60	24.5
MISCELLANEOUS POWER PLANT EQUIPMENT				126,661,117.35	107,812,680	37,006,797	1,491,924	1.18	24.8
312 00									
NUCLEAR PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS	06-2045	90-S0.5	(5)	180,074,115.13	97,350,802	91,727,020	2,762,722	1.53	33.2
REACTOR PLANT EQUIPMENT	06-2045	60-R2	(5)	241,846,279.89	117,463,933	136,474,664	4,389,051	1.81	31.1
TURBOGENERATOR UNITS	06-2045	50-S1.5	(10)	74,858,714.19	48,350,666	33,993,920	1,319,327	1.76	25.8
ACCESSORY ELECTRIC EQUIPMENT	06-2045	50-S1.5	0	56,935,384.56	24,526,456	32,408,930	1,227,350	2.16	26.4
MISCELLANEOUS POWER PLANT EQUIPMENT	06-2045	40-R0.5	0	31,900,922.98	7,783,899	24,117,025	946,000	2.97	25.5
TOTAL NUCLEAR PRODUCTION PLANT				585,615,416.75	294,476,766	318,721,569	10,644,450	1.82	29.9

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCURALS (7)	ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
OTHER PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS									
341.00	06-2030	60-R1 *	(5)	499,717.97	280,630	244,074	12,305	2.46	19.8
	06-2038	60-R1 *	(5)	939,477.96	194,026	792,426	29,446	3.13	26.9
	06-2038	60-R1 *	(5)	682,710.56	140,449	576,397	21,418	3.14	26.9
	06-2034	60-R1 *	(5)	70,139.66	21,094	52,553	2,234	3.19	23.5
	06-2035	60-R1 *	(5)	348,176.14	100,977	264,608	10,865	3.12	24.4
	06-2035	60-R1 *	(5)	38,109.65	12,250	27,765	1,143	3.00	24.3
TOTAL STRUCTURES AND IMPROVEMENTS									
				2,578,331.94	749,426	1,957,823	77,411	3.00	25.3
FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
342.00	06-2030	45-R2 *	(10)	851,391.90	587,892	348,639	20,125	2.36	17.3
	06-2038	45-R2 *	(10)	1,415,534.01	276,239	1,280,848	47,853	3.38	26.8
	06-2038	45-R2 *	(10)	895,836.11	179,478	805,942	30,140	3.36	26.7
	06-2034	45-R2 *	(10)	546,597.02	139,508	461,749	19,654	3.60	23.5
	06-2035	45-R2 *	(10)	1,289,270.35	394,769	1,023,428	42,610	3.30	24.0
	06-2035	45-R2 *	(10)	255,423.51	78,633	202,333	8,427	3.30	24.0
TOTAL FUEL HOLDERS, PRODUCERS AND ACCESSORIES									
				5,254,052.90	1,656,519	4,122,939	168,809	3.21	24.4
GENERATORS									
344.00	06-2030	35-S0.5 *	(10)	17,697,001.69	12,953,688	6,513,013	471,503	2.66	13.8
	06-2038	35-S0.5 *	(10)	49,165,406.76	10,988,786	43,093,161	1,825,970	3.71	23.6
	06-2038	35-S0.5 *	(10)	11,779,375.75	2,631,892	10,325,421	437,500	3.71	23.6
	06-2034	35-S0.5 *	(10)	19,297,761.55	5,313,462	15,914,085	753,424	3.90	21.1
	06-2035	35-S0.5 *	(10)	10,090,999.70	3,350,725	7,749,375	367,515	3.64	21.1
	06-2035	35-S0.5 *	(10)	10,790,935.48	3,583,819	8,286,210	382,989	3.64	21.1
TOTAL GENERATORS									
				118,821,480.93	38,822,362	91,881,265	4,248,901	3.58	21.6
ACCESSORY ELECTRIC EQUIPMENT									
345.00	06-2030	45-R2.5 *	0	3,175,491.55	2,644,182	531,310	31,110	0.98	17.1
	06-2038	45-R2.5 *	0	3,014,777.58	666,575	2,348,203	86,141	2.86	27.3
	06-2038	45-R2.5 *	0	790,609.56	174,805	615,805	22,590	2.86	27.3
	06-2034	45-R2.5 *	0	1,162,696.62	360,639	792,058	33,276	2.89	23.8
	06-2035	45-R2.5 *	0	950,446.05	322,961	627,485	25,675	2.70	24.4
	06-2035	45-R2.5 *	0	600,064.49	203,902	396,162	16,210	2.70	24.4
TOTAL ACCESSORY ELECTRIC EQUIPMENT									
				9,684,085.85	4,373,064	5,311,023	215,002	2.22	24.7
TOTAL OTHER PRODUCTION PLANT									
				136,337,951.62	45,601,371	103,273,050	4,710,123	3.45	21.9
WIND PRODUCTION PLANT									
341.02	06-2026	SQUARE *	0	1,549,355.18	160,145	1,389,210	79,383	5.12	17.5
344.02	06-2026	SQUARE *	0	69,364,396.27	13,416,354	55,948,044	3,197,031	4.61	17.5
345.02	06-2026	SQUARE *	0	57,692.30	2,524	55,168	3,152	5.46	17.5
TOTAL WIND PRODUCTION PLANT									
				70,971,445.75	13,579,023	57,392,422	3,279,566	4.62	17.5

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TRANSMISSION PLANT									
352.00		60-R2.5	(5)	2,143,090.29	935,626	1,314,619	30,230	1.41	43.5
353.00		60-R0.5	(10)	55,915,315.76	26,638,331	34,868,515	648,541	1.16	53.7
353.03		15-S2.5	0	3,504,253.11	812,620	2,691,633	842,992	24.06	3.2
354.00		70-R3	(20)	1,811,719.53	1,833,196	340,868	7,803	0.43	43.7
355.00		50-S0.5	(40)	49,804,703.15	29,693,224	40,033,364	994,742	2.00	40.2
356.00		53-R2	(20)	45,019,225.57	24,769,248	29,253,820	642,844	1.43	45.5
357.00		60-R3	0	1,384,874.06	1,010,397	374,478	11,681	0.84	32.1
358.00		55-R4	0	1,289,073.03	806,956	462,117	25,443	2.00	18.2
				160,852,254.50	86,499,598	109,339,414	3,205,276	1.99	34.1
TOTAL TRANSMISSION PLANT									
DISTRIBUTION PLANT									
361.00		50-S0.5	(5)	5,316,855.61	2,061,680	3,521,019	98,460	1.85	35.8
362.00		48-R1.5	(5)	62,919,021.59	26,510,780	39,554,196	1,045,060	1.65	37.8
362.03		15-S2.5	0	2,004,721.78	896,149	1,108,571	433,466	21.62	2.6
364.00		38-R3	(40)	111,484,548.69	57,139,345	98,939,021	3,982,594	3.57	24.8
366.00		45-R0.5	(20)	89,946,180.01	32,433,399	75,502,014	2,028,567	2.26	37.2
367.00		55-R2	(25)	83,198,695.47	19,358,381	84,639,988	1,974,350	2.37	42.9
368.00		50-R1.5	(5)	186,372,309.22	67,485,958	128,204,968	2,963,413	1.59	43.3
369.00		34-R2	10	98,864,094.46	49,464,969	39,530,714	1,452,046	1.47	27.2
370.00		48-R2.5	(100)	41,476,115.27	18,121,931	64,830,300	2,159,254	5.21	30.0
371.00		36-R1.5	0	39,495,886.08	19,602,561	19,893,327	742,999	1.88	26.8
373.00		20-L1.5	(15)	3,229,633.06	3,714,078	0	0	**	
373.00		25-L0.5	(5)	28,579,751.63	5,387,552	24,621,182	1,425,827	4.99	17.3
				752,907,812.87	302,176,783	580,345,300	18,306,056	2.43	31.7
TOTAL DISTRIBUTION PLANT									
GENERAL PLANT									
390.00		45-R1	(15)	25,630,722.74	6,262,670	23,212,665	685,069	2.67	33.9
391.00		FULLY ACCRUED 20-SQ ***	0	414,872.48 4,763,109.30 5,177,981.78	414,872 2,863,252 3,278,124	0 1,899,857 1,899,857	0 238,164 238,164	0 5.00	8.0
391.01		20-SQ ***	0	1,411,123.41	468,521	942,602	70,487	5.00	13.4
391.02		FULLY ACCRUED 5-SQ ***	0	21,101.13 31,832.68 52,933.81	21,101 19,805 40,906	0 12,028 12,028	0 6,367 6,367	0 20.00	1.9
392.00		7-R2 8-R0.5 10-S1.5 12-S0 20-S1.5	25 25 25 25 25	301,578.42 6,395,422.36 10,687,692.92 317,478.71 692,777.08 18,394,949.49	163,944 1,023,625 2,686,833 84,985 364,709 4,336,096	62,240 3,772,942 5,316,937 153,124 154,874 9,460,117	16,316 552,699 758,145 16,935 9,341 1,353,436	5.41 8.64 7.09 5.33 1.35 7.36	3.8 6.8 7.0 9.0 16.6 7.0

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF DECEMBER 31, 2008

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2008 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
393 00 STORES EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL STORES EQUIPMENT		FULLY ACCRUED 25-SQ *** 0		82,478.77 215,747.76 298,226.53	82,479 119,871 202,350	0 95,876 95,876	0 8,639 8,639	- 4.00 -	- 11.1 -
394 00 TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT		FULLY ACCRUED 20-SQ ** 0		560,767.14 1,144,212.21 1,704,979.35	560,767 539,248 1,100,015	0 604,967 604,967	0 57,170 57,170	- 5.00 -	- 10.6 -
395 00 LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL LABORATORY EQUIPMENT		FULLY ACCRUED 20-SQ *** 0		389,258.27 1,868,217.13 2,357,475.40	389,258 1,089,595 1,458,853	0 898,622 898,622	0 98,325 98,325	- 5.00 -	- 9.1 -
396 00 POWER OPERATED EQUIPMENT		13-L2	15	6,638,820.22	1,125,270	4,517,725	473,616	7.13	9.5
397 00 COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL COMMUNICATION EQUIPMENT		FULLY ACCRUED 15-SQ *** 0		11,702,379.42 34,802,572.49 46,504,951.91	11,702,379 14,060,640 25,763,019	0 20,741,935 20,741,935	0 2,322,457 2,322,457	- 6.67 -	- 8.9 -
398 00 MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZABLE TOTAL MISCELLANEOUS EQUIPMENT		FULLY ACCRUED 20-SQ *** 0		29,003.19 174,445.90 203,449.09	29,003 50,755 79,758	0 123,691 123,691	0 8,725 8,725	- 5.00 -	- 14.2 -
TOTAL GENERAL PLANT				108,375,613.73	44,115,582	62,510,085	5,322,455	4.91	11.7
TOTAL DEPRECIABLE PLANT				2,450,944,461.03	1,217,587,468	1,528,251,267	59,140,084	2.41	25.8
UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS									
391 00 OFFICE FURNITURE AND EQUIPMENT					(1,856,123)		185,612	***	
391 01 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK					(176,165)		17,616	***	
391 02 COMPUTER EQUIPMENT					(35,173)		3,517	***	
393 00 STORES EQUIPMENT					21,894		(2,189)	***	
394 00 TOOLS, SHOP AND GARAGE EQUIPMENT					(13,068)		1,307	***	
395 00 LABORATORY EQUIPMENT					(446,643)		44,664	***	
397 00 COMMUNICATION EQUIPMENT					(14,141,267)		1,414,127	***	
398 00 MISCELLANEOUS EQUIPMENT					27,293		(2,729)	***	
TOTAL UNRECOVERED RESERVE ADJUSTMENT FOR AMORTIZATION ACCOUNTS					(16,619,251)		1,661,925		
TOTAL ELECTRIC PLANT				2,450,944,461.03	1,200,968,217	1,526,251,267	60,802,009		

* CURVE SHOWN IS INTERIM SURVIVOR CURVE. EACH FACILITY IN THE ACCOUNT IS ASSIGNED AN INDIVIDUAL PROBABLE RETIREMENT YEAR.

** NEW ADDITIONS FOR ACCOUNT 371 WILL HAVE AN ANNUAL DEPRECIATION RATE OF 5.75%

*** ACCOUNTS USING AMORTIZATION ACCOUNTING

**** 10-YEAR AMORTIZATION OF UNRECOVERED RESERVE RELATED TO IMPLEMENTATION OF AMORTIZATION ACCOUNTING

***** ANNUAL DEPRECIATION RATES FOR IATAN 2 WILL BE AS FOLLOWS:

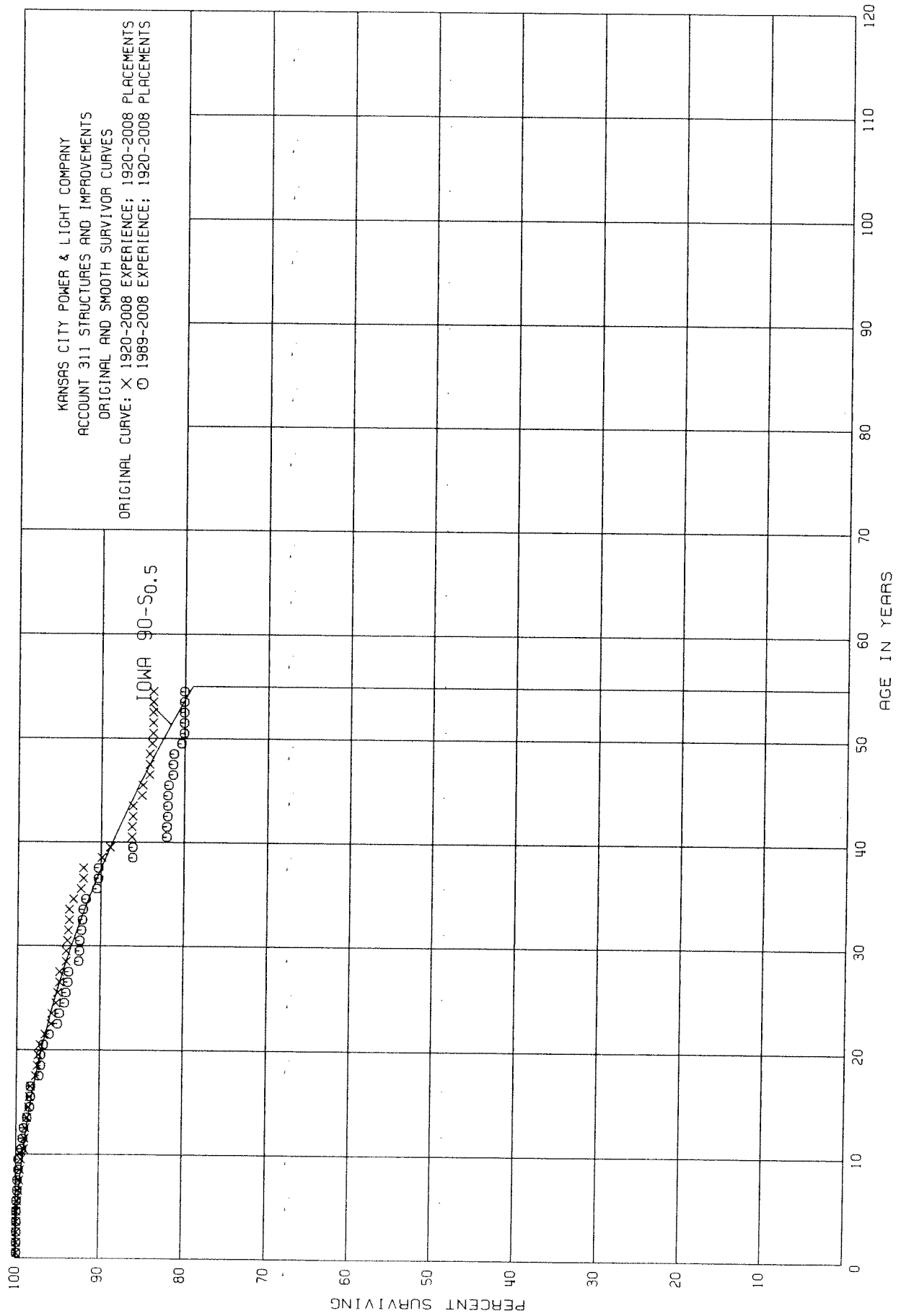
ACCOUNT 311: 2.36%

ACCOUNT 312: 2.56%

ACCOUNT 314: 2.43%

ACCOUNT 315: 2.57%

ACCOUNT 316: 2.23%



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,790,809	58,394	0.0005	0.9995	100.00
0.5	120,512,813	4,131	0.0000	1.0000	99.95
1.5	120,691,606	9,617	0.0001	0.9999	99.95
2.5	117,080,948	11,760	0.0001	0.9999	99.94
3.5	116,498,056	29,613	0.0003	0.9997	99.93
4.5	115,624,606	133,258	0.0012	0.9988	99.90
5.5	111,757,466	148,230	0.0013	0.9987	99.78
6.5	109,606,596	94,107	0.0009	0.9991	99.65
7.5	94,634,074	45,529	0.0005	0.9995	99.56
8.5	92,294,434	149,617	0.0016	0.9984	99.51
9.5	91,805,353	222,997	0.0024	0.9976	99.35
10.5	90,146,629	70,253	0.0008	0.9992	99.11
11.5	86,136,392	86,652	0.0010	0.9990	99.03
12.5	81,097,782	220,537	0.0027	0.9973	98.93
13.5	79,862,741	162,892	0.0020	0.9980	98.66
14.5	74,674,805	54,296	0.0007	0.9993	98.46
15.5	69,462,121	35,271	0.0005	0.9995	98.39
16.5	67,321,504	467,301	0.0069	0.9931	98.34
17.5	64,901,939	100,960	0.0016	0.9984	97.66
18.5	64,039,685	45,478	0.0007	0.9993	97.50
19.5	63,298,737	172,416	0.0027	0.9973	97.43
20.5	62,707,355	392,918	0.0063	0.9937	97.17
21.5	62,040,870	439,300	0.0071	0.9929	96.56
22.5	57,475,534	69,592	0.0012	0.9988	95.87
23.5	57,063,806	273,677	0.0048	0.9952	95.75
24.5	56,415,414	103,827	0.0018	0.9982	95.29
25.5	54,145,029	114,430	0.0021	0.9979	95.12
26.5	53,663,732	20,496	0.0004	0.9996	94.92
27.5	53,489,694	417,761	0.0078	0.9922	94.88
28.5	32,955,730	31,374	0.0010	0.9990	94.14
29.5	30,892,645	32,718	0.0011	0.9989	94.05
30.5	30,181,653	23,640	0.0008	0.9992	93.95
31.5	24,987,521	26,824	0.0011	0.9989	93.87
32.5	24,766,287	5,281	0.0002	0.9998	93.77
33.5	19,437,897	94,397	0.0049	0.9951	93.75
34.5	19,177,617	182,307	0.0095	0.9905	93.29
35.5	10,839,243	36,750	0.0034	0.9966	92.40
36.5	10,749,527	3,710	0.0003	0.9997	92.09
37.5	10,201,385	240,674	0.0236	0.9764	92.06
38.5	9,881,036	114,230	0.0116	0.9884	89.89

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

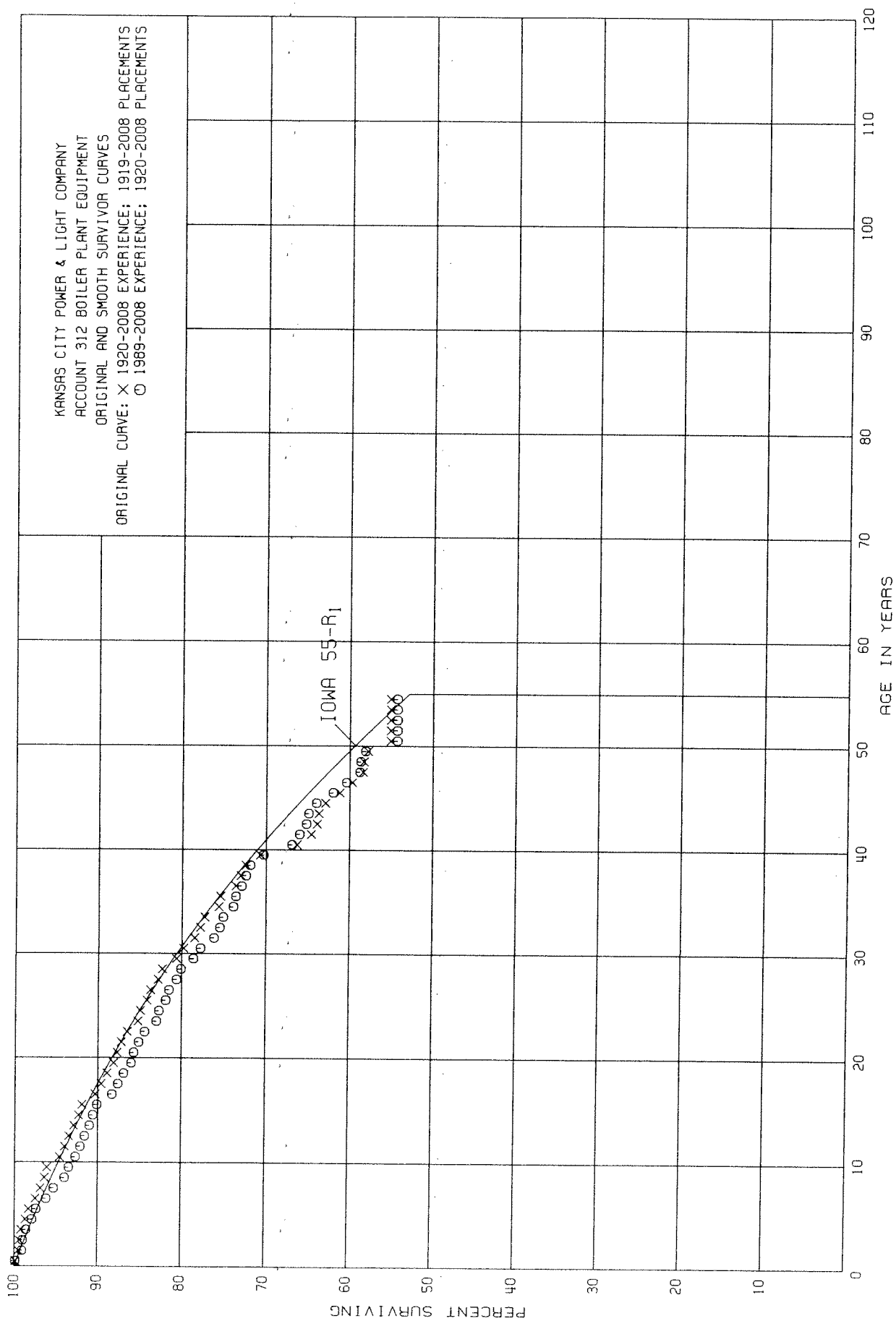
PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	9,439,922	268,688	0.0285	0.9715	88.85
40.5	9,046,951	5,901	0.0007	0.9993	86.32
41.5	8,979,622	4,861	0.0005	0.9995	86.26
42.5	8,920,104	1,079	0.0001	0.9999	86.22
43.5	8,807,354	113,641	0.0129	0.9871	86.21
44.5	8,262,017	15,207	0.0018	0.9982	85.10
45.5	8,265,204	70,898	0.0086	0.9914	84.95
46.5	8,060,758	3,289	0.0004	0.9996	84.22
47.5	8,026,718	3,281	0.0004	0.9996	84.19
48.5	7,965,661	26,813	0.0034	0.9966	84.16
49.5	7,965,025	9,372	0.0012	0.9988	83.87
50.5	5,567,415		0.0000	1.0000	83.77
51.5	5,516,785	330	0.0001	0.9999	83.77
52.5	5,503,817		0.0000	1.0000	83.76
53.5	5,262,627		0.0000	1.0000	83.76
54.5	5,033,012		0.0000	1.0000	83.76
55.5	4,402,746	181	0.0000	1.0000	83.76
56.5	3,493,809		0.0000	1.0000	83.76
57.5	3,380,865	1,058	0.0003	0.9997	83.76
58.5	3,360,597		0.0000	1.0000	83.73
59.5	3,413,222		0.0000	1.0000	83.73
60.5	2,104,037	933	0.0004	0.9996	83.73
61.5	2,059,713		0.0000	1.0000	83.70
62.5	149,542		0.0000	1.0000	83.70
63.5	149,542		0.0000	1.0000	83.70
64.5	149,542		0.0000	1.0000	83.70
65.5	149,542		0.0000	1.0000	83.70
66.5	149,542		0.0000	1.0000	83.70
67.5	150,052	3,884	0.0259	0.9741	83.70
68.5	146,168		0.0000	1.0000	81.53
69.5	141,817		0.0000	1.0000	81.53
70.5	141,817		0.0000	1.0000	81.53
71.5	141,817		0.0000	1.0000	81.53
72.5	141,817	659	0.0046	0.9954	81.53
73.5	141,158		0.0000	1.0000	81.15
74.5	141,158		0.0000	1.0000	81.15
75.5	141,158		0.0000	1.0000	81.15
76.5					81.15

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,659,914		0.0000	1.0000	100.00
0.5	54,685,381		0.0000	1.0000	100.00
1.5	55,147,655	1,766	0.0000	1.0000	100.00
2.5	56,410,884	4,423	0.0001	0.9999	100.00
3.5	56,208,289	4,730	0.0001	0.9999	99.99
4.5	55,842,494	72,786	0.0013	0.9987	99.98
5.5	54,598,784	5,026	0.0001	0.9999	99.85
6.5	52,910,163	33,737	0.0006	0.9994	99.84
7.5	38,246,432	32,177	0.0008	0.9992	99.78
8.5	56,720,622	29,845	0.0005	0.9995	99.70
9.5	56,543,426	190,876	0.0034	0.9966	99.65
10.5	55,705,239	56,144	0.0010	0.9990	99.31
11.5	53,605,178	70,768	0.0013	0.9987	99.21
12.5	49,029,927	208,053	0.0042	0.9958	99.08
13.5	47,887,395	130,668	0.0027	0.9973	98.66
14.5	42,785,699	37,704	0.0009	0.9991	98.39
15.5	46,003,313	1,320	0.0000	1.0000	98.30
16.5	44,136,470	444,267	0.0101	0.9899	98.30
17.5	42,127,484	88,613	0.0021	0.9979	97.31
18.5	41,269,868	23,737	0.0006	0.9994	97.11
19.5	41,008,973	120,351	0.0029	0.9971	97.05
20.5	40,531,507	274,826	0.0068	0.9932	96.77
21.5	40,028,217	424,187	0.0106	0.9894	96.11
22.5	35,499,952	63,387	0.0018	0.9982	95.09
23.5	35,121,673	227,738	0.0065	0.9935	94.92
24.5	34,878,287	89,718	0.0026	0.9974	94.30
25.5	32,638,389	57,571	0.0018	0.9982	94.05
26.5	32,349,247	18,090	0.0006	0.9994	93.88
27.5	32,226,184	411,485	0.0128	0.9872	93.82
28.5	11,892,188	14,892	0.0013	0.9987	92.62
29.5	11,662,166		0.0000	1.0000	92.50
30.5	13,684,817	23,285	0.0017	0.9983	92.50
31.5	11,799,043	24,704	0.0021	0.9979	92.34
32.5	11,652,663	3,093	0.0003	0.9997	92.15
33.5	11,600,301	42,227	0.0036	0.9964	92.12
34.5	11,445,784	163,156	0.0143	0.9857	91.79
35.5	3,806,463	6,015	0.0016	0.9984	90.48
36.5	3,785,294	707	0.0002	0.9998	90.34
37.5	3,547,664	160,439	0.0452	0.9548	90.32
38.5	3,309,405		0.0000	1.0000	86.24

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,017,810	144,345	0.0478	0.9522	86.24
40.5	2,874,024		0.0000	1.0000	82.12
41.5	2,850,369	4,223	0.0015	0.9985	82.12
42.5	2,831,618	1,079	0.0004	0.9996	82.00
43.5	2,817,283	776	0.0003	0.9997	81.97
44.5	2,536,976	559	0.0002	0.9998	81.95
45.5	2,577,864	16,429	0.0064	0.9936	81.93
46.5	2,560,404	837	0.0003	0.9997	81.41
47.5	2,550,489	3,281	0.0013	0.9987	81.39
48.5	2,500,783	26,813	0.0107	0.9893	81.28
49.5	2,456,352	9,372	0.0038	0.9962	80.41
50.5	87,911		0.0000	1.0000	80.10
51.5	43,429		0.0000	1.0000	80.10
52.5	45,370		0.0000	1.0000	80.10
53.5	46,427		0.0000	1.0000	80.10
54.5	46,576		0.0000	1.0000	80.10
55.5	46,576	181	0.0039	0.9961	80.10
56.5	14,984		0.0000	1.0000	79.79
57.5	14,984	1,058	0.0706	0.9294	79.79
58.5	4,500		0.0000	1.0000	74.16
59.5	146,591		0.0000	1.0000	74.16
60.5	146,591	933	0.0064	0.9936	74.16
61.5	145,658		0.0000	1.0000	73.69
62.5	145,658		0.0000	1.0000	73.69
63.5	149,542		0.0000	1.0000	73.69
64.5	149,542		0.0000	1.0000	73.69
65.5	149,542		0.0000	1.0000	73.69
66.5	149,542		0.0000	1.0000	73.69
67.5	149,393	3,884	0.0260	0.9740	73.69
68.5	146,168		0.0000	1.0000	71.77
69.5	141,817		0.0000	1.0000	71.77
70.5	141,817		0.0000	1.0000	71.77
71.5	141,817		0.0000	1.0000	71.77
72.5	141,817	659	0.0046	0.9954	71.77
73.5	141,158		0.0000	1.0000	71.44
74.5	141,158		0.0000	1.0000	71.44
75.5	141,158		0.0000	1.0000	71.44
76.5					71.44



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,198,982,267	134,356	0.0001	0.9999	100.00
0.5	1,143,667,677	5,861,658	0.0051	0.9949	99.99
1.5	1,064,293,815	1,241,877	0.0012	0.9988	99.48
2.5	1,019,847,020	2,144,099	0.0021	0.9979	99.36
3.5	1,016,677,320	4,713,327	0.0046	0.9954	99.15
4.5	994,931,901	3,571,027	0.0036	0.9964	98.69
5.5	981,981,720	8,790,502	0.0090	0.9910	98.33
6.5	947,808,043	5,233,107	0.0055	0.9945	97.45
7.5	676,705,291	3,566,571	0.0053	0.9947	96.91
8.5	622,962,703	2,038,764	0.0033	0.9967	96.40
9.5	613,050,373	9,777,321	0.0159	0.9841	96.08
10.5	593,636,435	3,716,095	0.0063	0.9937	94.55
11.5	569,093,942	2,598,009	0.0046	0.9954	93.95
12.5	553,821,959	3,449,354	0.0062	0.9938	93.52
13.5	539,687,181	3,681,644	0.0068	0.9932	92.94
14.5	527,104,828	2,588,910	0.0049	0.9951	92.31
15.5	496,472,801	8,561,339	0.0172	0.9828	91.86
16.5	481,407,051	3,586,140	0.0074	0.9926	90.28
17.5	466,675,403	3,907,374	0.0084	0.9916	89.61
18.5	456,520,271	4,007,405	0.0088	0.9912	88.86
19.5	445,883,111	1,759,535	0.0039	0.9961	88.08
20.5	441,434,222	2,957,725	0.0067	0.9933	87.74
21.5	405,386,663	3,017,926	0.0074	0.9926	87.15
22.5	398,322,531	6,157,372	0.0155	0.9845	86.51
23.5	389,547,088	1,456,909	0.0037	0.9963	85.17
24.5	387,565,066	3,568,726	0.0092	0.9908	84.85
25.5	370,642,099	1,624,228	0.0044	0.9956	84.07
26.5	366,581,258	4,170,003	0.0114	0.9886	83.70
27.5	360,632,029	2,131,139	0.0059	0.9941	82.75
28.5	222,193,050	4,477,299	0.0202	0.9798	82.26
29.5	211,484,582	2,026,574	0.0096	0.9904	80.60
30.5	186,680,002	3,203,325	0.0172	0.9828	79.83
31.5	102,296,724	899,970	0.0088	0.9912	78.46
32.5	98,517,754	625,417	0.0063	0.9937	77.77
33.5	89,292,169	1,920,147	0.0215	0.9785	77.28
34.5	83,738,901	299,976	0.0036	0.9964	75.62
35.5	43,147,696	1,012,773	0.0235	0.9765	75.35
36.5	39,519,501	295,067	0.0075	0.9925	73.58
37.5	39,150,224	339,589	0.0087	0.9913	73.03
38.5	38,798,947	935,491	0.0241	0.9759	72.39

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,185,637	2,219,087	0.0613	0.9387	70.65
40.5	33,052,283	838,871	0.0254	0.9746	66.32
41.5	32,080,524	354,621	0.0111	0.9889	64.64
42.5	31,533,892	131,471	0.0042	0.9958	63.92
43.5	31,228,570	388,130	0.0124	0.9876	63.65
44.5	19,342,945	527,087	0.0272	0.9728	62.86
45.5	17,931,652	433,574	0.0242	0.9758	61.15
46.5	17,469,035	377,400	0.0216	0.9784	59.67
47.5	17,053,871	25,049	0.0015	0.9985	58.38
48.5	10,293,514	88,394	0.0086	0.9914	58.29
49.5	10,113,815	471,439	0.0466	0.9534	57.79
50.5	2,842,633	1,082	0.0004	0.9996	55.10
51.5	2,818,655		0.0000	1.0000	55.08
52.5	2,810,343		0.0000	1.0000	55.08
53.5	2,233,706		0.0000	1.0000	55.08
54.5	1,774,287		0.0000	1.0000	55.08
55.5	1,446,070		0.0000	1.0000	55.08
56.5	1,128,454		0.0000	1.0000	55.08
57.5	1,118,930		0.0000	1.0000	55.08
58.5	1,119,238		0.0000	1.0000	55.08
59.5	350,426		0.0000	1.0000	55.08
60.5	103,859		0.0000	1.0000	55.08
61.5	96,293		0.0000	1.0000	55.08
62.5					55.08
63.5	120,443		0.0000		
64.5	120,443		0.0000		
65.5	120,443		0.0000		
66.5	120,443		0.0000		
67.5	120,443		0.0000		
68.5	120,443		0.0000		
69.5	120,443		0.0000		
70.5	120,443		0.0000		
71.5	120,443		0.0000		
72.5	120,443		0.0000		
73.5	120,443	120,443	1.0000		
74.5					

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008

EXPERIENCE BAND 1989-2008

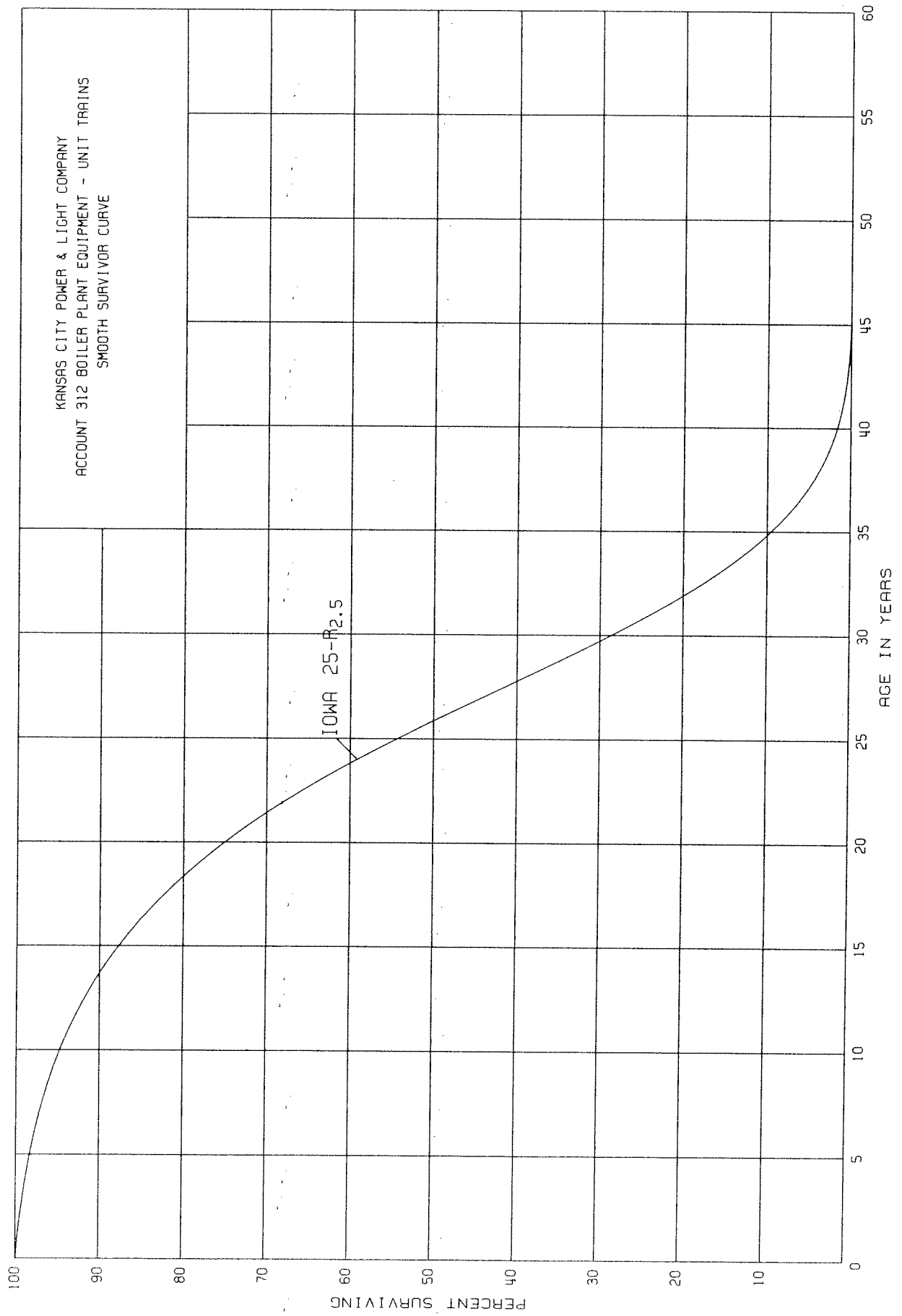
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	672,831,627	7,972	0.0000	1.0000	100.00
0.5	632,043,998	5,491,719	0.0087	0.9913	100.00
1.5	560,071,748	670,747	0.0012	0.9988	99.13
2.5	528,409,381	2,051,268	0.0039	0.9961	99.01
3.5	517,250,078	3,997,859	0.0077	0.9923	98.62
4.5	496,359,183	2,252,861	0.0045	0.9955	97.86
5.5	501,054,402	6,500,710	0.0130	0.9870	97.42
6.5	474,624,169	4,363,514	0.0092	0.9908	96.15
7.5	215,259,231	2,916,491	0.0135	0.9865	95.27
8.5	307,825,019	1,509,093	0.0049	0.9951	93.98
9.5	306,015,080	2,683,640	0.0088	0.9912	93.52
10.5	325,087,981	2,252,543	0.0069	0.9931	92.70
11.5	388,444,379	1,814,048	0.0047	0.9953	92.06
12.5	379,457,603	2,478,992	0.0065	0.9935	91.63
13.5	367,693,782	1,644,823	0.0045	0.9955	91.03
14.5	361,163,451	2,241,670	0.0062	0.9938	90.62
15.5	386,596,195	7,636,411	0.0198	0.9802	90.06
16.5	376,202,076	2,757,438	0.0073	0.9927	88.28
17.5	364,578,163	3,249,421	0.0089	0.9911	87.64
18.5	355,520,222	3,327,490	0.0094	0.9906	86.86
19.5	374,605,945	1,498,133	0.0040	0.9960	86.04
20.5	370,618,544	2,495,149	0.0067	0.9933	85.70
21.5	335,568,591	2,820,682	0.0084	0.9916	85.13
22.5	328,778,288	5,632,048	0.0171	0.9829	84.41
23.5	320,730,187	980,280	0.0031	0.9969	82.97
24.5	332,473,561	3,371,245	0.0101	0.9899	82.71
25.5	316,251,704	1,265,828	0.0040	0.9960	81.87
26.5	312,697,367	3,815,382	0.0122	0.9878	81.54
27.5	307,240,538	1,873,279	0.0061	0.9939	80.55
28.5	177,899,099	3,301,010	0.0186	0.9814	80.06
29.5	173,665,190	1,832,003	0.0105	0.9895	78.57
30.5	159,912,686	3,149,128	0.0197	0.9803	77.75
31.5	80,960,014	769,016	0.0095	0.9905	76.22
32.5	78,701,532	473,506	0.0060	0.9940	75.50
33.5	77,578,952	1,234,930	0.0159	0.9841	75.05
34.5	72,805,995	241,385	0.0033	0.9967	73.86
35.5	34,275,443	327,215	0.0095	0.9905	73.62
36.5	32,780,164	253,746	0.0077	0.9923	72.92
37.5	32,515,270	224,203	0.0069	0.9931	72.36
38.5	32,295,415	693,129	0.0215	0.9785	71.86

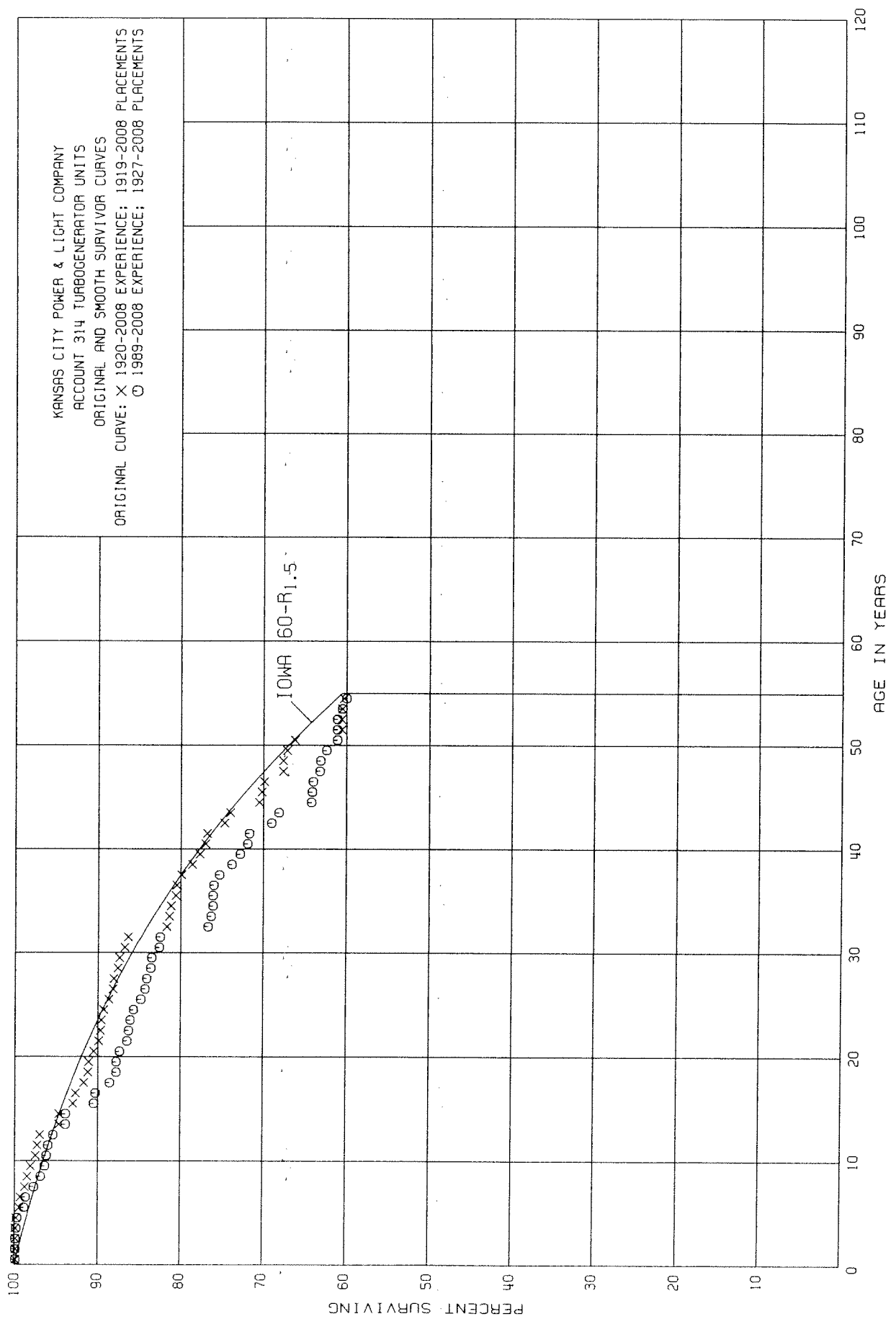
KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	29,934,004	1,470,159	0.0491	0.9509	70.32
40.5	28,458,589	357,911	0.0126	0.9874	66.87
41.5	28,059,782	353,149	0.0126	0.9874	66.03
42.5	27,680,642	130,228	0.0047	0.9953	65.20
43.5	27,457,128	370,782	0.0135	0.9865	64.89
44.5	15,898,507	512,636	0.0322	0.9678	64.01
45.5	14,883,922	375,984	0.0253	0.9747	61.95
46.5	14,482,021	377,400	0.0261	0.9739	60.38
47.5	14,071,118	25,049	0.0018	0.9982	58.80
48.5	7,329,219	76,453	0.0104	0.9896	58.69
49.5	7,223,359	471,385	0.0653	0.9347	58.08
50.5	1		0.0000	1.0000	54.29
51.5	1,696		0.0000	1.0000	54.29
52.5	1		0.0000	1.0000	54.29
53.5	182		0.0000	1.0000	54.29
54.5	1,152		0.0000	1.0000	54.29
55.5	42		0.0000	1.0000	54.29
56.5	9,084		0.0000	1.0000	54.29
57.5	12,301		0.0000	1.0000	54.29
58.5	13,369		0.0000	1.0000	54.29
59.5	16,001		0.0000	1.0000	54.29
60.5					54.29
61.5					
62.5					
63.5					
64.5					
65.5					
66.5					
67.5					
68.5	120,443		0.0000		
69.5	120,443		0.0000		
70.5	120,443		0.0000		
71.5	120,443		0.0000		
72.5	120,443		0.0000		
73.5	120,443	120,443	1.0000		
74.5					





KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	282,311,102	140,579	0.0005	0.9995	100.00
0.5	281,484,361	14,039	0.0000	1.0000	99.95
1.5	278,051,728	90,766	0.0003	0.9997	99.95
2.5	267,400,200	156,935	0.0006	0.9994	99.92
3.5	250,871,302	258,346	0.0010	0.9990	99.86
4.5	248,467,406	933,699	0.0038	0.9962	99.76
5.5	240,192,734	276,696	0.0012	0.9988	99.38
6.5	234,854,061	1,036,560	0.0044	0.9956	99.26
7.5	180,502,898	583,711	0.0032	0.9968	98.82
8.5	162,879,223	618,445	0.0038	0.9962	98.50
9.5	161,866,375	1,065,660	0.0066	0.9934	98.13
10.5	159,882,685	311,586	0.0019	0.9981	97.48
11.5	159,245,033	502,698	0.0032	0.9968	97.29
12.5	158,250,927	3,701,098	0.0234	0.9766	96.98
13.5	153,139,159	36,276	0.0002	0.9998	94.71
14.5	153,371,697	2,772,164	0.0181	0.9819	94.69
15.5	149,460,405	423,620	0.0028	0.9972	92.98
16.5	144,163,445	1,601,078	0.0111	0.9889	92.72
17.5	137,974,741	807,823	0.0059	0.9941	91.69
18.5	136,661,717	60,511	0.0004	0.9996	91.15
19.5	132,492,577	828,671	0.0063	0.9937	91.11
20.5	131,453,841	914,352	0.0070	0.9930	90.54
21.5	130,349,571	258,034	0.0020	0.9980	89.91
22.5	128,960,423	195,721	0.0015	0.9985	89.73
23.5	128,578,064	367,720	0.0029	0.9971	89.60
24.5	127,786,545	983,510	0.0077	0.9923	89.34
25.5	123,380,810	680,449	0.0055	0.9945	88.65
26.5	122,638,173	132,853	0.0011	0.9989	88.16
27.5	120,793,583	604,895	0.0050	0.9950	88.06
28.5	82,661,945	162,892	0.0020	0.9980	87.62
29.5	80,704,733	616,451	0.0076	0.9924	87.44
30.5	79,998,889	386,574	0.0048	0.9952	86.78
31.5	62,191,540	3,336,752	0.0537	0.9463	86.36
32.5	58,799,017	245,278	0.0042	0.9958	81.72
33.5	53,091,365	120,199	0.0023	0.9977	81.38
34.5	52,839,202	383,127	0.0073	0.9927	81.19
35.5	41,420,481	37,518	0.0009	0.9991	80.60
36.5	40,345,010	327,708	0.0081	0.9919	80.53
37.5	39,958,017	626,119	0.0157	0.9843	79.88
38.5	39,122,572	450,146	0.0115	0.9885	78.63

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,071,802	234,717	0.0090	0.9910	77.73
40.5	25,807,374	72,040	0.0028	0.9972	77.03
41.5	25,718,790	705,468	0.0274	0.9726	76.81
42.5	24,229,937	229,182	0.0095	0.9905	74.71
43.5	23,802,145	1,124,572	0.0472	0.9528	74.00
44.5	17,139,720	68,978	0.0040	0.9960	70.51
45.5	17,042,487	88,692	0.0052	0.9948	70.23
46.5	16,833,427	535,519	0.0318	0.9682	69.86
47.5	16,277,785	22,324	0.0014	0.9986	67.64
48.5	12,067,091	78,644	0.0065	0.9935	67.55
49.5	11,966,022	155,932	0.0130	0.9870	67.11
50.5	5,934,762	501,416	0.0845	0.9155	66.24
51.5	5,418,831	3,769	0.0007	0.9993	60.64
52.5	5,462,807	10,555	0.0019	0.9981	60.60
53.5	5,414,768	13,838	0.0026	0.9974	60.48
54.5	5,371,735	41,615	0.0077	0.9923	60.32
55.5	4,110,931	1,017,717	0.2476	0.7524	59.86
56.5	2,668,186	165	0.0001	0.9999	45.04
57.5	1,881,992	1,730	0.0009	0.9991	45.04
58.5	2,645,297	3,665	0.0014	0.9986	45.00
59.5	2,638,530	955	0.0004	0.9996	44.94
60.5	1,560,792	28,386	0.0182	0.9818	44.92
61.5	1,530,926	26	0.0000	1.0000	44.10
62.5	784,224		0.0000	1.0000	44.10
63.5	784,224	64	0.0001	0.9999	44.10
64.5	784,160	1,033	0.0013	0.9987	44.10
65.5	783,127	1,084	0.0014	0.9986	44.04
66.5	782,043		0.0000	1.0000	43.98
67.5	782,043		0.0000	1.0000	43.98
68.5	782,043	8,128	0.0104	0.9896	43.98
69.5	773,915		0.0000	1.0000	43.52
70.5	773,915		0.0000	1.0000	43.52
71.5	773,915	245	0.0003	0.9997	43.52
72.5	773,670		0.0000	1.0000	43.51
73.5	773,670	1,784	0.0023	0.9977	43.51
74.5	771,885	762,841	0.9883	0.0117	43.41
75.5	9,044	4,507	0.4983	0.5017	0.51
76.5	4,537		0.0000	1.0000	0.26
77.5	4,537	4,537	1.0000	0.0000	0.26
78.5					0.00

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,990,011	84,084	0.0006	0.9994	100.00
0.5	137,265,143		0.0000	1.0000	99.94
1.5	133,585,720	16,158	0.0001	0.9999	99.94
2.5	125,189,445	144,374	0.0012	0.9988	99.93
3.5	108,552,644	104,989	0.0010	0.9990	99.81
4.5	106,569,026	843,806	0.0079	0.9921	99.71
5.5	102,716,828	227,636	0.0022	0.9978	98.92
6.5	97,567,952	1,014,249	0.0104	0.9896	98.70
7.5	43,531,008	363,871	0.0084	0.9916	97.67
8.5	65,617,327	298,507	0.0045	0.9955	96.85
9.5	65,002,929	177,896	0.0027	0.9973	96.41
10.5	63,600,494	123,393	0.0019	0.9981	96.15
11.5	80,922,356	490,215	0.0061	0.9939	95.97
12.5	80,149,561	1,253,471	0.0156	0.9844	95.38
13.5	77,552,143	2,840	0.0000	1.0000	93.89
14.5	76,728,201	2,739,758	0.0357	0.9643	93.89
15.5	87,680,589	261,624	0.0030	0.9970	90.54
16.5	85,427,233	1,547,239	0.0181	0.9819	90.27
17.5	79,543,544	788,023	0.0099	0.9901	88.64
18.5	78,117,454	194	0.0000	1.0000	87.76
19.5	89,277,753	376,633	0.0042	0.9958	87.76
20.5	88,700,542	898,973	0.0101	0.9899	87.39
21.5	87,805,412	237,241	0.0027	0.9973	86.51
22.5	86,447,211	189,801	0.0022	0.9978	86.28
23.5	86,277,502	355,365	0.0041	0.9959	86.09
24.5	92,691,784	974,022	0.0105	0.9895	85.74
25.5	88,047,802	604,570	0.0069	0.9931	84.84
26.5	87,441,303	129,061	0.0015	0.9985	84.25
27.5	87,159,197	573,632	0.0066	0.9934	84.12
28.5	55,182,215	73,375	0.0013	0.9987	83.56
29.5	55,105,266	588,223	0.0107	0.9893	83.45
30.5	61,048,754	64,813	0.0011	0.9989	82.56
31.5	47,623,185	3,331,620	0.0700	0.9300	82.47
32.5	44,260,165	239,288	0.0054	0.9946	76.70
33.5	43,960,209	107,168	0.0024	0.9976	76.29
34.5	43,817,903	8,946	0.0002	0.9998	76.11
35.5	33,273,612	36,862	0.0011	0.9989	76.09
36.5	33,278,586	327,319	0.0098	0.9902	76.01
37.5	32,984,893	625,902	0.0190	0.9810	75.27
38.5	32,189,143	449,851	0.0140	0.9860	73.84

KANSAS CITY POWER & LIGHT COMPANY

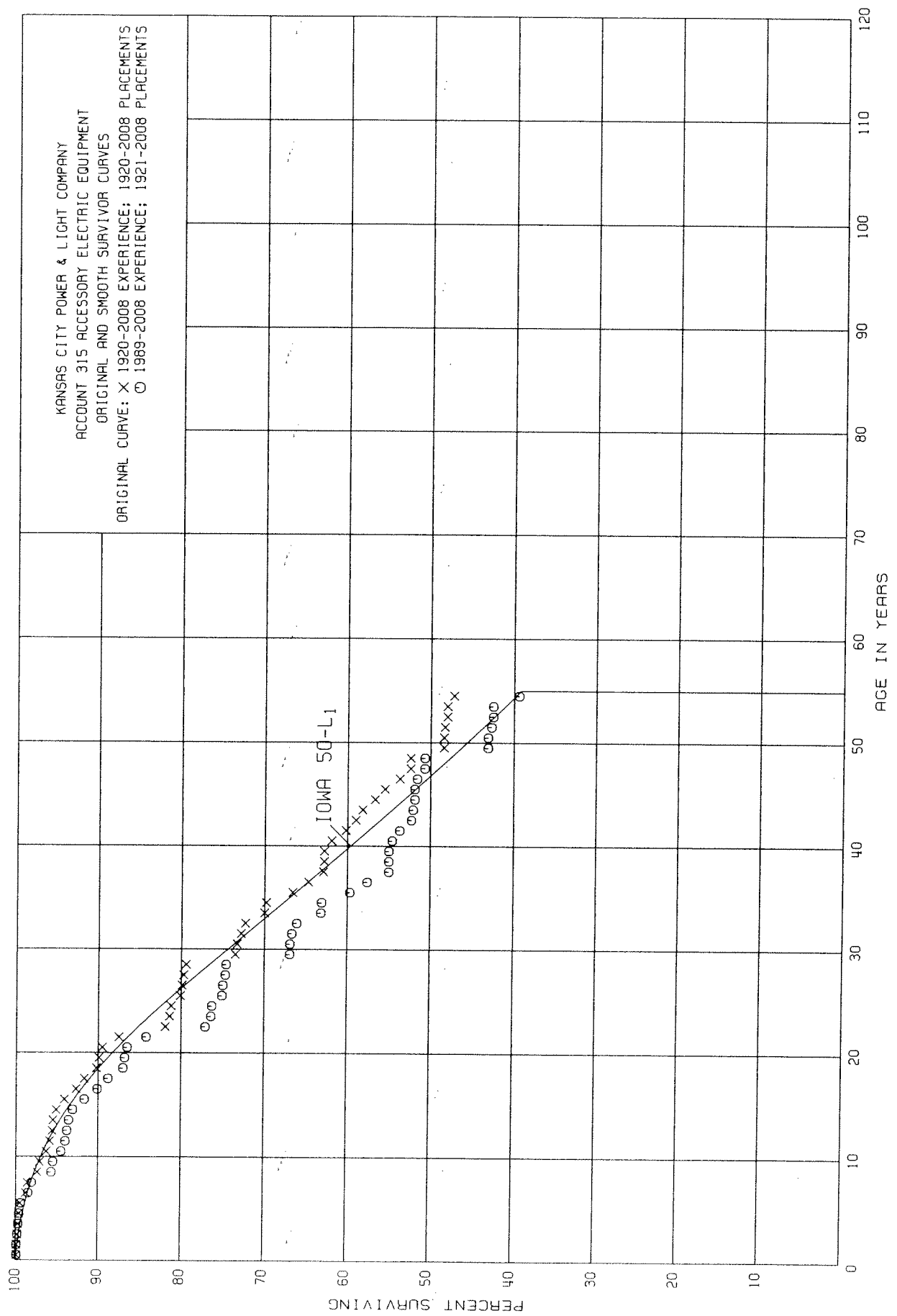
ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	19,153,300	230,319	0.0120	0.9880	72.81
40.5	18,902,075	72,036	0.0038	0.9962	71.94
41.5	18,832,100	704,234	0.0374	0.9626	71.67
42.5	18,121,347	227,803	0.0126	0.9874	68.99
43.5	17,698,999	1,011,651	0.0572	0.9428	68.12
44.5	11,600,403	31,211	0.0027	0.9973	64.22
45.5	11,559,018	5,208	0.0005	0.9995	64.05
46.5	11,540,750	145,715	0.0126	0.9874	64.02
47.5	11,394,067	22,324	0.0020	0.9980	63.21
48.5	7,183,871	75,299	0.0105	0.9895	63.08
49.5	7,151,886	147,746	0.0207	0.9793	62.42
50.5	1,132,116	905	0.0008	0.9992	61.13
51.5	1,131,303	369	0.0003	0.9997	61.08
52.5	1,185,732	10,555	0.0089	0.9911	61.06
53.5	1,139,387	9,303	0.0082	0.9918	60.52
54.5	1,127,316	41,615	0.0369	0.9631	60.02
55.5	1,084,568	1,017,717	0.9384	0.0616	57.81
56.5	66,852	165	0.0025	0.9975	3.56
57.5	26,009	1,730	0.0665	0.9335	3.55
58.5	873,053	3,665	0.0042	0.9958	3.31
59.5	867,539	955	0.0011	0.9989	3.30
60.5	808,099	28,386	0.0351	0.9649	3.30
61.5	784,250	26	0.0000	1.0000	3.18
62.5	784,224		0.0000	1.0000	3.18
63.5	784,224	64	0.0001	0.9999	3.18
64.5	784,160	1,033	0.0013	0.9987	3.18
65.5	783,127	1,084	0.0014	0.9986	3.18
66.5	782,043		0.0000	1.0000	3.18
67.5	782,043		0.0000	1.0000	3.18
68.5	782,043	8,128	0.0104	0.9896	3.18
69.5	773,915		0.0000	1.0000	3.15
70.5	773,915		0.0000	1.0000	3.15
71.5	773,915	245	0.0003	0.9997	3.15
72.5	773,670		0.0000	1.0000	3.15
73.5	773,670	1,784	0.0023	0.9977	3.15
74.5	771,885	762,841	0.9883	0.0117	3.14
75.5	9,044	4,507	0.4983	0.5017	0.04
76.5	4,537		0.0000	1.0000	0.02
77.5	4,537	4,537	1.0000	0.0000	0.02
78.5					0.00



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	165,900,864	89,584	0.0005	0.9995	100.00
0.5	164,702,225	26,472	0.0002	0.9998	99.95
1.5	162,657,330	283,923	0.0017	0.9983	99.93
2.5	159,967,193	82,776	0.0005	0.9995	99.76
3.5	159,236,133	138,957	0.0009	0.9991	99.71
4.5	156,775,297	268,490	0.0017	0.9983	99.62
5.5	155,123,729	941,639	0.0061	0.9939	99.45
6.5	144,522,984	390,980	0.0027	0.9973	98.84
7.5	101,134,895	1,235,674	0.0122	0.9878	98.57
8.5	81,878,199	255,347	0.0031	0.9969	97.37
9.5	79,711,081	636,089	0.0080	0.9920	97.07
10.5	75,177,464	289,667	0.0039	0.9961	96.29
11.5	69,807,185	199,466	0.0029	0.9971	95.91
12.5	68,928,235	116,148	0.0017	0.9983	95.63
13.5	68,454,469	272,202	0.0040	0.9960	95.47
14.5	66,752,169	675,060	0.0101	0.9899	95.09
15.5	57,252,220	870,664	0.0152	0.9848	94.13
16.5	55,378,460	616,910	0.0111	0.9889	92.70
17.5	53,460,314	844,928	0.0158	0.9842	91.67
18.5	51,869,888	198,306	0.0038	0.9962	90.22
19.5	50,565,535	245,189	0.0048	0.9952	89.88
20.5	49,659,304	1,068,007	0.0215	0.9785	89.45
21.5	47,908,604	3,101,497	0.0647	0.9353	87.53
22.5	44,456,505	286,156	0.0064	0.9936	81.87
23.5	44,055,429	103,205	0.0023	0.9977	81.35
24.5	44,039,462	578,735	0.0131	0.9869	81.16
25.5	43,267,554	85,465	0.0020	0.9980	80.10
26.5	43,029,565	135,741	0.0032	0.9968	79.94
27.5	42,836,514	169,270	0.0040	0.9960	79.68
28.5	29,017,688	2,150,402	0.0741	0.9259	79.36
29.5	25,741,176	48,439	0.0019	0.9981	73.48
30.5	24,898,550	171,057	0.0069	0.9931	73.34
31.5	16,940,502	133,649	0.0079	0.9921	72.83
32.5	14,333,243	452,701	0.0316	0.9684	72.25
33.5	12,723,333	23,764	0.0019	0.9981	69.97
34.5	12,468,820	574,723	0.0461	0.9539	69.84
35.5	6,643,067	194,408	0.0293	0.9707	66.62
36.5	5,478,825	152,079	0.0278	0.9722	64.67
37.5	5,275,722	7,508	0.0014	0.9986	62.87
38.5	5,287,957	338	0.0001	0.9999	62.78

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,196,399	74,087	0.0143	0.9857	62.77
40.5	5,034,681	137,045	0.0272	0.9728	61.87
41.5	4,880,876	93,813	0.0192	0.9808	60.19
42.5	4,478,597	64,675	0.0144	0.9856	59.03
43.5	4,397,105	115,804	0.0263	0.9737	58.18
44.5	3,079,178	61,734	0.0200	0.9800	56.65
45.5	3,028,650	98,679	0.0326	0.9674	55.52
46.5	2,925,319	70,254	0.0240	0.9760	53.71
47.5	2,850,936	458	0.0002	0.9998	52.42
48.5	2,222,953	170,120	0.0765	0.9235	52.41
49.5	1,969,929		0.0000	1.0000	48.40
50.5	1,206,482	2,248	0.0019	0.9981	48.40
51.5	1,201,357	8,234	0.0069	0.9931	48.31
52.5	1,225,338	97	0.0001	0.9999	47.98
53.5	1,154,473	18,662	0.0162	0.9838	47.98
54.5	1,099,550	46,016	0.0418	0.9582	47.20
55.5	760,881	129,231	0.1698	0.8302	45.23
56.5	564,284	2,327	0.0041	0.9959	37.55
57.5	478,497	2,841	0.0059	0.9941	37.40
58.5	616,084	727	0.0012	0.9988	37.18
59.5	675,467	24,812	0.0367	0.9633	37.14
60.5	531,213	38,198	0.0719	0.9281	35.78
61.5	444,679	11,990	0.0270	0.9730	33.21
62.5	205,186		0.0000	1.0000	32.31
63.5	205,186		0.0000	1.0000	32.31
64.5	205,186	1,772	0.0086	0.9914	32.31
65.5	203,413		0.0000	1.0000	32.03
66.5	203,413	3,235	0.0159	0.9841	32.03
67.5	200,179	1,114	0.0056	0.9944	31.52
68.5	199,065	35,751	0.1796	0.8204	31.34
69.5	163,314	126	0.0008	0.9992	25.71
70.5	163,188		0.0000	1.0000	25.69
71.5	163,188	43	0.0003	0.9997	25.69
72.5	163,145	10,208	0.0626	0.9374	25.68
73.5	152,937	91	0.0006	0.9994	24.07
74.5	152,846	131,627	0.8612	0.1388	24.06
75.5	21,219	20,692	0.9752	0.0248	3.34
76.5	527		0.0000	1.0000	0.08
77.5	527		0.0000	1.0000	0.08
78.5	527		0.0000	1.0000	0.08

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.08
80.5	527		0.0000	1.0000	0.08
81.5	527		0.0000	1.0000	0.08
82.5	527		0.0000	1.0000	0.08
83.5	527		0.0000	1.0000	0.08
84.5	527		0.0000	1.0000	0.08
85.5	527		0.0000	1.0000	0.08
86.5	527		0.0000	1.0000	0.08
87.5					0.08

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	108,540,212		0.0000	1.0000	100.00
0.5	107,387,559	9,893	0.0001	0.9999	100.00
1.5	106,365,437	254,938	0.0024	0.9976	99.99
2.5	105,082,226	52,674	0.0005	0.9995	99.75
3.5	104,396,141	82,923	0.0008	0.9992	99.70
4.5	102,154,606	239,088	0.0023	0.9977	99.62
5.5	100,785,819	894,854	0.0089	0.9911	99.39
6.5	90,272,227	352,439	0.0039	0.9961	98.51
7.5	47,188,518	1,167,554	0.0247	0.9753	98.13
8.5	45,705,296	117,770	0.0026	0.9974	95.71
9.5	43,699,947	438,894	0.0100	0.9900	95.46
10.5	39,913,341	206,976	0.0052	0.9948	94.51
11.5	43,560,648	103,176	0.0024	0.9976	94.02
12.5	42,852,246	71,494	0.0017	0.9983	93.79
13.5	42,606,437	233,681	0.0055	0.9945	93.63
14.5	41,135,433	622,967	0.0151	0.9849	93.12
15.5	39,656,791	718,932	0.0181	0.9819	91.71
16.5	38,184,624	538,285	0.0141	0.9859	90.05
17.5	36,479,326	737,359	0.0202	0.9798	88.78
18.5	35,222,473	77,948	0.0022	0.9978	86.99
19.5	38,117,434	118,778	0.0031	0.9969	86.80
20.5	37,888,358	1,012,543	0.0267	0.9733	86.53
21.5	36,153,990	3,069,913	0.0849	0.9151	84.22
22.5	32,772,848	269,724	0.0082	0.9918	77.07
23.5	32,415,057	72,032	0.0022	0.9978	76.44
24.5	34,244,975	542,727	0.0158	0.9842	76.27
25.5	33,519,163	44,777	0.0013	0.9987	75.06
26.5	33,380,293	96,786	0.0029	0.9971	74.96
27.5	33,271,341	50,665	0.0015	0.9985	74.74
28.5	20,737,765	2,147,361	0.1035	0.8965	74.63
29.5	18,523,332	13,524	0.0007	0.9993	66.91
30.5	19,091,756	44,203	0.0023	0.9977	66.86
31.5	12,171,357	105,114	0.0086	0.9914	66.71
32.5	9,629,335	424,590	0.0441	0.9559	66.14
33.5	9,285,794	14,274	0.0015	0.9985	63.22
34.5	9,083,032	496,699	0.0547	0.9453	63.13
35.5	3,481,852	123,874	0.0356	0.9644	59.68
36.5	3,293,983	147,917	0.0449	0.9551	57.56
37.5	3,129,977		0.0000	1.0000	54.98
38.5	3,158,223		0.0000	1.0000	54.98

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

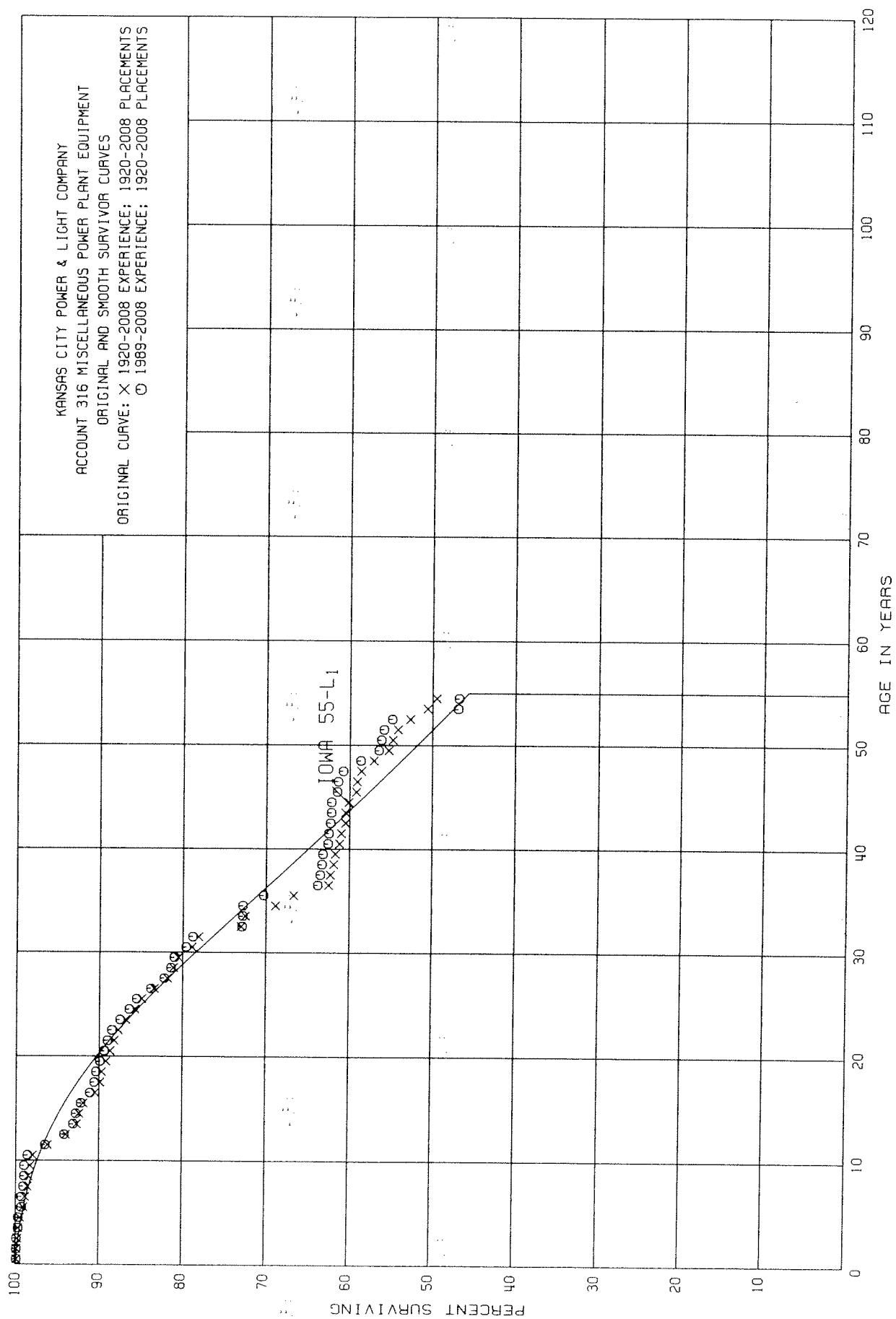
PLACEMENT BAND 1921-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,070,857	19,232	0.0063	0.9937	54.98
40.5	3,011,832	48,694	0.0162	0.9838	54.63
41.5	2,954,214	79,994	0.0271	0.9729	53.74
42.5	2,873,044	10,959	0.0038	0.9962	52.28
43.5	2,845,975	8,620	0.0030	0.9970	52.08
44.5	1,793,505	731	0.0004	0.9996	51.92
45.5	1,806,361	10,038	0.0056	0.9944	51.90
46.5	1,792,260	30,075	0.0168	0.9832	51.61
47.5	1,762,186	458	0.0003	0.9997	50.74
48.5	1,136,040	170,120	0.1497	0.8503	50.72
49.5	966,999		0.0000	1.0000	43.13
50.5	213,138	2,248	0.0105	0.9895	43.13
51.5	214,622	683	0.0032	0.9968	42.68
52.5	254,438	97	0.0004	0.9996	42.54
53.5	254,483	18,662	0.0733	0.9267	42.52
54.5	235,822	46,016	0.1951	0.8049	39.40
55.5	189,848	129,231	0.6807	0.3193	31.71
56.5	73,666	2,327	0.0316	0.9684	10.13
57.5	72,110	2,841	0.0394	0.9606	9.81
58.5	211,341	727	0.0034	0.9966	9.42
59.5	272,010	24,812	0.0912	0.9088	9.39
60.5	254,847	38,198	0.1499	0.8501	8.53
61.5	216,649	11,990	0.0553	0.9447	7.25
62.5	204,659		0.0000	1.0000	6.85
63.5	204,659		0.0000	1.0000	6.85
64.5	204,659	1,772	0.0087	0.9913	6.85
65.5	202,886		0.0000	1.0000	6.79
66.5	202,886	3,235	0.0159	0.9841	6.79
67.5	200,179	1,114	0.0056	0.9944	6.68
68.5	199,065	35,751	0.1796	0.8204	6.64
69.5	163,314	126	0.0008	0.9992	5.45
70.5	163,188		0.0000	1.0000	5.45
71.5	163,188	43	0.0003	0.9997	5.45
72.5	163,145	10,208	0.0626	0.9374	5.45
73.5	152,937	91	0.0006	0.9994	5.11
74.5	152,846	131,627	0.8612	0.1388	5.11
75.5	21,219	20,692	0.9752	0.0248	0.71
76.5	527		0.0000	1.0000	0.02
77.5	527		0.0000	1.0000	0.02
78.5	527		0.0000	1.0000	0.02

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	527		0.0000	1.0000	0.02
80.5	527		0.0000	1.0000	0.02
81.5	527		0.0000	1.0000	0.02
82.5	527		0.0000	1.0000	0.02
83.5	527		0.0000	1.0000	0.02
84.5	527		0.0000	1.0000	0.02
85.5	527		0.0000	1.0000	0.02
86.5	527		0.0000	1.0000	0.02
87.5					0.02



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,569,217	1,388	0.0000	1.0000	100.00
0.5	31,767,634	31,510	0.0010	0.9990	100.00
1.5	30,584,372	22,138	0.0007	0.9993	99.90
2.5	29,201,467	35,679	0.0012	0.9988	99.83
3.5	28,483,838	55,684	0.0020	0.9980	99.71
4.5	27,390,869	113,772	0.0042	0.9958	99.51
5.5	26,089,644	38,986	0.0015	0.9985	99.09
6.5	24,656,784	84,713	0.0034	0.9966	98.94
7.5	20,931,900	21,851	0.0010	0.9990	98.60
8.5	19,634,617	34,082	0.0017	0.9983	98.50
9.5	18,539,267	66,441	0.0036	0.9964	98.33
10.5	16,959,069	311,676	0.0184	0.9816	97.98
11.5	15,996,531	362,032	0.0226	0.9774	96.18
12.5	14,466,428	194,652	0.0135	0.9865	94.01
13.5	13,335,665	46,288	0.0035	0.9965	92.74
14.5	12,114,897	70,587	0.0058	0.9942	92.42
15.5	11,331,823	167,243	0.0148	0.9852	91.88
16.5	10,244,977	67,945	0.0066	0.9934	90.52
17.5	9,532,296	21,784	0.0023	0.9977	89.92
18.5	9,189,215	51,835	0.0056	0.9944	89.71
19.5	7,816,306	46,960	0.0060	0.9940	89.21
20.5	6,889,511	33,672	0.0049	0.9951	88.67
21.5	6,548,001	41,744	0.0064	0.9936	88.24
22.5	6,291,020	62,892	0.0100	0.9900	87.68
23.5	5,919,931	74,048	0.0125	0.9875	86.80
24.5	5,626,282	51,370	0.0091	0.9909	85.72
25.5	5,323,313	99,327	0.0187	0.9813	84.94
26.5	5,102,616	94,408	0.0185	0.9815	83.35
27.5	4,881,945	42,021	0.0086	0.9914	81.81
28.5	2,547,355	19,014	0.0075	0.9925	81.11
29.5	2,403,629	49,380	0.0205	0.9795	80.50
30.5	2,139,170	19,810	0.0093	0.9907	78.85
31.5	1,316,835	87,162	0.0662	0.9338	78.12
32.5	1,138,347	7,167	0.0063	0.9937	72.95
33.5	934,248	46,779	0.0501	0.9499	72.49
34.5	879,696	27,867	0.0317	0.9683	68.86
35.5	450,877	28,349	0.0629	0.9371	66.68
36.5	409,110	1,480	0.0036	0.9964	62.49
37.5	367,987	1,981	0.0054	0.9946	62.27
38.5	346,161	1,604	0.0046	0.9954	61.93

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	325,925	2,243	0.0069	0.9931	61.65
40.5	321,487	1,213	0.0038	0.9962	61.22
41.5	321,528	2,511	0.0078	0.9922	60.99
42.5	324,990	286	0.0009	0.9991	60.51
43.5	323,647	2,139	0.0066	0.9934	60.46
44.5	272,362	4,000	0.0147	0.9853	60.06
45.5	267,971	388	0.0014	0.9986	59.18
46.5	264,325	2,075	0.0079	0.9921	59.10
47.5	262,895	6,994	0.0266	0.9734	58.63
48.5	213,062	6,611	0.0310	0.9690	57.07
49.5	204,664	1,895	0.0093	0.9907	55.30
50.5	108,447	1,174	0.0108	0.9892	54.79
51.5	103,668	2,878	0.0278	0.9722	54.20
52.5	103,057	4,081	0.0396	0.9604	52.69
53.5	86,862	1,973	0.0227	0.9773	50.60
54.5	81,840	377	0.0046	0.9954	49.45
55.5	59,881	707	0.0118	0.9882	49.22
56.5	53,552	1,094	0.0204	0.9796	48.64
57.5	51,988	41	0.0008	0.9992	47.65
58.5	45,981	1,532	0.0333	0.9667	47.61
59.5	46,397	3,091	0.0666	0.9334	46.02
60.5	45,530	2,675	0.0588	0.9412	42.96
61.5	37,658	606	0.0161	0.9839	40.43
62.5	6,267	470	0.0750	0.9250	39.78
63.5	6,288	64	0.0102	0.9898	36.80
64.5	6,224	200	0.0321	0.9679	36.42
65.5	6,024		0.0000	1.0000	35.25
66.5	6,024		0.0000	1.0000	35.25
67.5	6,173		0.0000	1.0000	35.25
68.5	6,173	108	0.0175	0.9825	35.25
69.5	6,173		0.0000	1.0000	34.63
70.5	6,173		0.0000	1.0000	34.63
71.5	6,173		0.0000	1.0000	34.63
72.5	6,173		0.0000	1.0000	34.63
73.5	6,173		0.0000	1.0000	34.63
74.5	6,024	2,649	0.4397	0.5603	34.63
75.5	3,375	3,375	1.0000	0.0000	19.40
76.5					0.00

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	23,852,046		0.0000	1.0000	100.00
0.5	23,165,155	29,437	0.0013	0.9987	100.00
1.5	22,315,841	5,462	0.0002	0.9998	99.87
2.5	21,036,671	23,809	0.0011	0.9989	99.85
3.5	20,882,411	12,083	0.0006	0.9994	99.74
4.5	20,142,343	76,145	0.0038	0.9962	99.68
5.5	19,212,743	6,047	0.0003	0.9997	99.30
6.5	17,998,310	39,724	0.0022	0.9978	99.27
7.5	14,634,774	1,481	0.0001	0.9999	99.05
8.5	15,846,694	14,956	0.0009	0.9991	99.04
9.5	14,906,682	51,731	0.0035	0.9965	98.95
10.5	13,565,669	289,790	0.0214	0.9786	98.60
11.5	13,714,677	333,533	0.0243	0.9757	96.49
12.5	12,313,516	132,489	0.0108	0.9892	94.15
13.5	11,417,914	34,888	0.0031	0.9969	93.13
14.5	10,249,152	68,881	0.0067	0.9933	92.84
15.5	9,997,807	123,686	0.0124	0.9876	92.22
16.5	9,014,587	46,676	0.0052	0.9948	91.08
17.5	8,379,660	16,362	0.0020	0.9980	90.61
18.5	8,108,954	44,314	0.0055	0.9945	90.43
19.5	6,953,837	41,012	0.0059	0.9941	89.93
20.5	6,036,895	29,359	0.0049	0.9951	89.40
21.5	5,702,845	30,753	0.0054	0.9946	88.96
22.5	5,461,674	58,655	0.0107	0.9893	88.48
23.5	5,111,222	66,976	0.0131	0.9869	87.53
24.5	4,904,887	49,882	0.0102	0.9898	86.38
25.5	4,596,564	93,605	0.0204	0.9796	85.50
26.5	4,395,282	81,238	0.0185	0.9815	83.76
27.5	4,177,052	39,169	0.0094	0.9906	82.21
28.5	1,903,572	11,279	0.0059	0.9941	81.44
29.5	1,789,825	30,170	0.0169	0.9831	80.96
30.5	1,726,488	16,646	0.0096	0.9904	79.59
31.5	951,195	71,516	0.0752	0.9248	78.83
32.5	812,142	745	0.0009	0.9991	72.90
33.5	698,862	168	0.0002	0.9998	72.83
34.5	700,914	24,118	0.0344	0.9656	72.82
35.5	287,757	26,848	0.0933	0.9067	70.31
36.5	258,010	1,132	0.0044	0.9956	63.75
37.5	239,718	758	0.0032	0.9968	63.47
38.5	233,475	364	0.0016	0.9984	63.27

KANSAS CITY POWER & LIGHT COMPANY

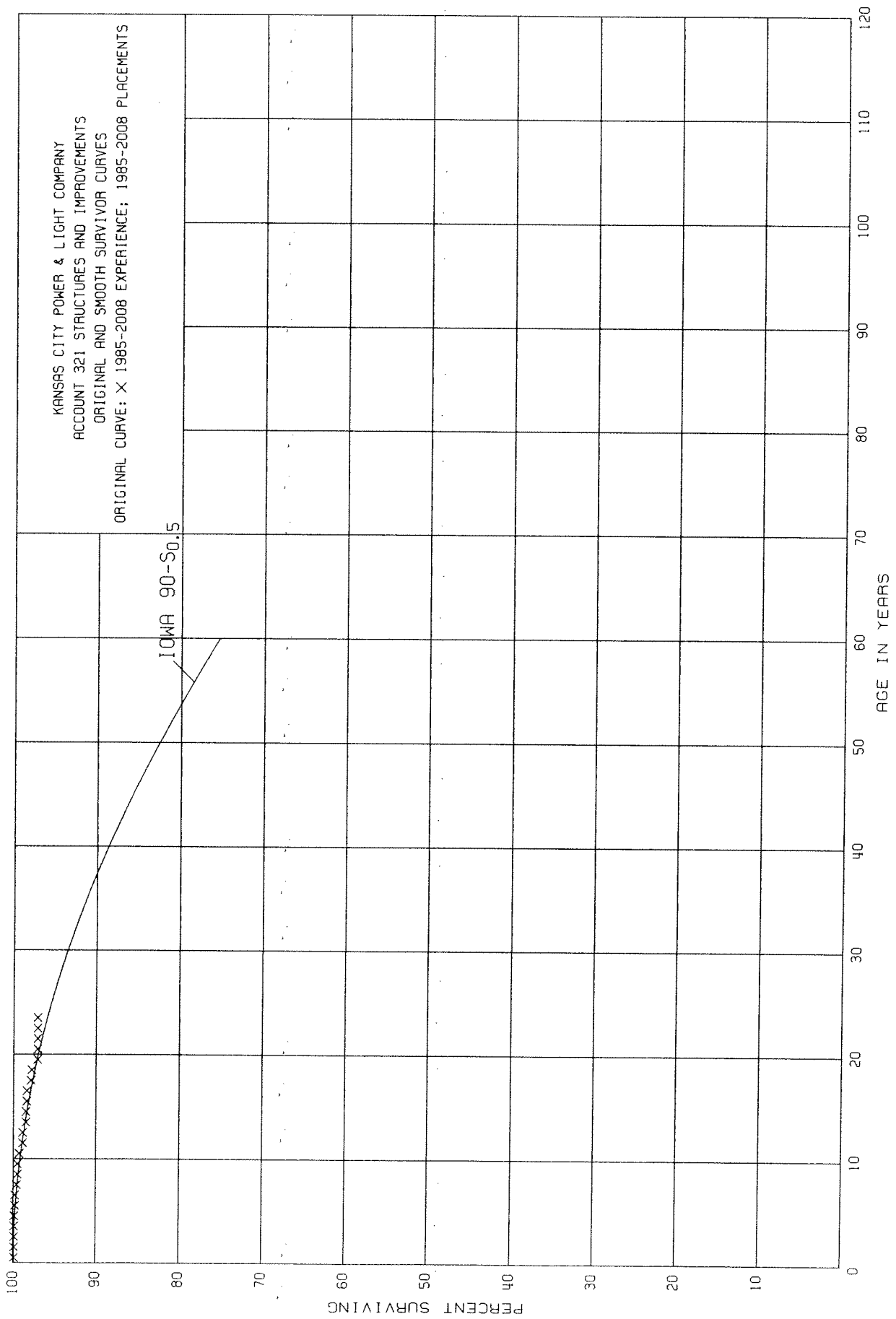
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	219,433	2,143	0.0098	0.9902	63.17
40.5	219,161	166	0.0008	0.9992	62.55
41.5	222,004	871	0.0039	0.9961	62.50
42.5	225,762	286	0.0013	0.9987	62.26
43.5	220,070		0.0000	1.0000	62.18
44.5	170,529	1,995	0.0117	0.9883	62.18
45.5	164,140	58	0.0004	0.9996	61.45
46.5	161,826	1,722	0.0106	0.9894	61.43
47.5	160,392	5,560	0.0347	0.9653	60.78
48.5	114,249	4,249	0.0372	0.9628	58.67
49.5	110,055	632	0.0057	0.9943	56.49
50.5	15,773	71	0.0045	0.9955	56.17
51.5	15,702	287	0.0183	0.9817	55.92
52.5	15,415	2,246	0.1457	0.8543	54.90
53.5	13,169	28	0.0021	0.9979	46.90
54.5	13,213	130	0.0098	0.9902	46.80
55.5	13,890	567	0.0408	0.9592	46.34
56.5	13,324	1,007	0.0756	0.9244	44.45
57.5	12,316		0.0000	1.0000	41.09
58.5	7,616	1,522	0.1998	0.8002	41.09
59.5	8,744	2,701	0.3089	0.6911	32.88
60.5	9,418	2,385	0.2532	0.7468	22.72
61.5	6,117	15	0.0025	0.9975	16.97
62.5	6,103	78	0.0128	0.9872	16.93
63.5	6,024		0.0000	1.0000	16.71
64.5	6,024		0.0000	1.0000	16.71
65.5	6,024		0.0000	1.0000	16.71
66.5	6,024		0.0000	1.0000	16.71
67.5	6,173		0.0000	1.0000	16.71
68.5	6,173	108	0.0175	0.9825	16.71
69.5	6,173		0.0000	1.0000	16.42
70.5	6,173		0.0000	1.0000	16.42
71.5	6,173		0.0000	1.0000	16.42
72.5	6,173		0.0000	1.0000	16.42
73.5	6,173		0.0000	1.0000	16.42
74.5	6,024	2,649	0.4397	0.5603	16.42
75.5	3,375	3,375	1.0000	0.0000	9.20
76.5					0.00

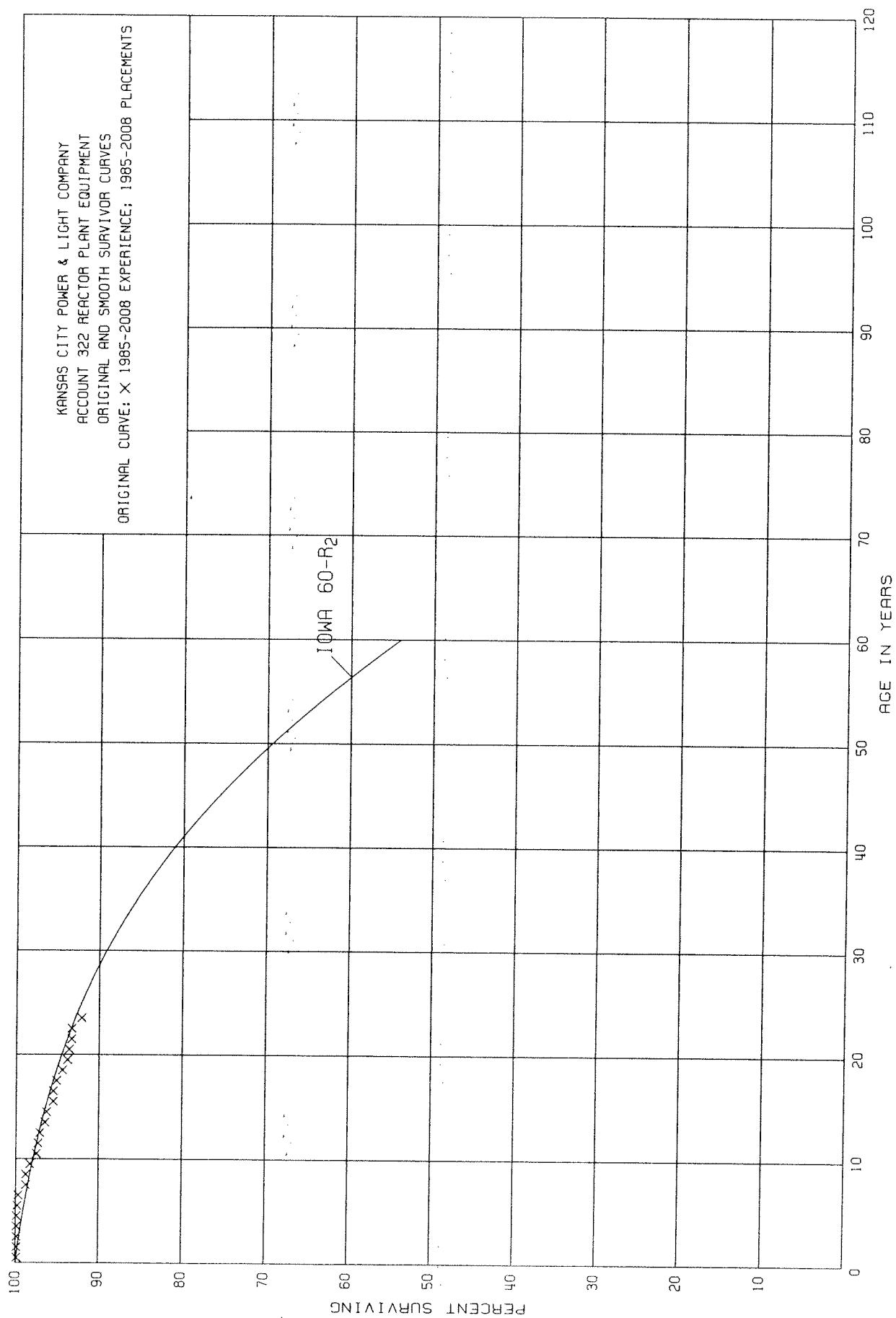


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 321 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008

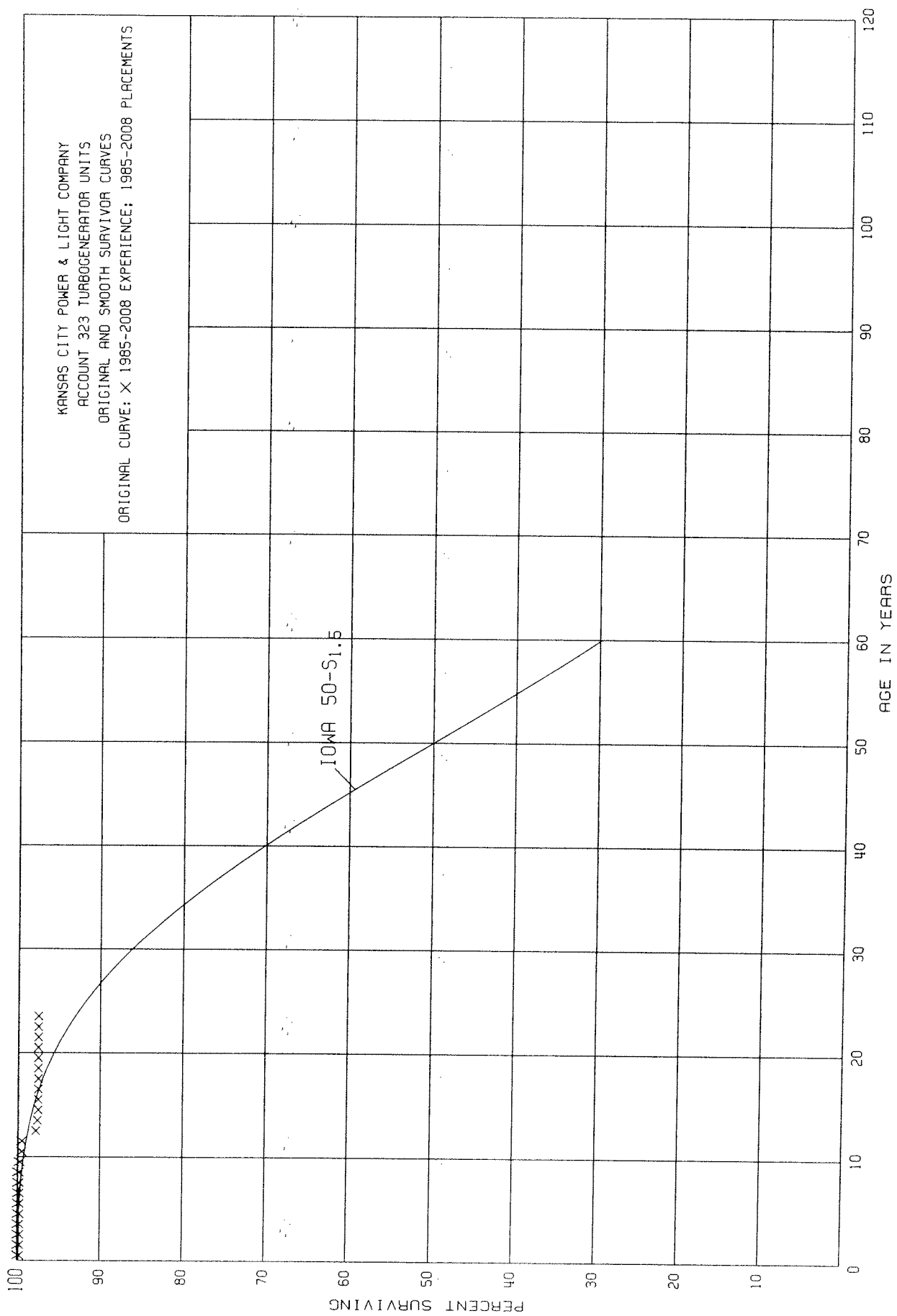
EXPERIENCE BAND 1985-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	356,975,400		0.0000	1.0000	100.00
0.5	355,602,710		0.0000	1.0000	100.00
1.5	355,226,287	42,848	0.0001	0.9999	100.00
2.5	355,036,288	152,420	0.0004	0.9996	99.99
3.5	353,612,196	11,724	0.0000	1.0000	99.95
4.5	419,597,362	468,591	0.0011	0.9989	99.95
5.5	426,111,416	276,189	0.0006	0.9994	99.84
6.5	424,020,599	826,909	0.0020	0.9980	99.78
7.5	422,050,430	227,727	0.0005	0.9995	99.58
8.5	421,807,415	306,352	0.0007	0.9993	99.53
9.5	421,155,872	885,104	0.0021	0.9979	99.46
10.5	419,936,756	1,392,207	0.0033	0.9967	99.25
11.5	418,237,128	19,770	0.0000	1.0000	98.92
12.5	414,946,615	1,631,473	0.0039	0.9961	98.92
13.5	411,343,509	348,342	0.0008	0.9992	98.53
14.5	405,064,905	155,845	0.0004	0.9996	98.45
15.5	403,896,882		0.0000	1.0000	98.41
16.5	403,416,170	2,097,356	0.0052	0.9948	98.41
17.5	399,870,872	426,534	0.0011	0.9989	97.90
18.5	398,459,274	2,924,979	0.0073	0.9927	97.79
19.5	395,146,781	14,406	0.0000	1.0000	97.08
20.5	394,419,652	25,242	0.0001	0.9999	97.08
21.5	389,717,369		0.0000	1.0000	97.07
22.5	389,503,052		0.0000	1.0000	97.07
23.5					97.07



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008			EXPERIENCE BAND 1985-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	916,448,644		0.0000	1.0000	100.00
0.5	900,159,708		0.0000	1.0000	100.00
1.5	888,930,013	28,739	0.0000	1.0000	100.00
2.5	882,230,519	174,129	0.0002	0.9998	100.00
3.5	879,708,041	12,096	0.0000	1.0000	99.98
4.5	718,484,527	1,158,710	0.0016	0.9984	99.98
5.5	715,568,763	1,002,705	0.0014	0.9986	99.82
6.5	710,848,033	6,492,449	0.0091	0.9909	99.68
7.5	703,439,646	25,810	0.0000	1.0000	98.77
8.5	695,665,777	3,089,860	0.0044	0.9956	98.77
9.5	691,675,231	6,126,123	0.0089	0.9911	98.34
10.5	685,264,179	940,562	0.0014	0.9986	97.46
11.5	682,341,232	1,778,733	0.0026	0.9974	97.32
12.5	677,072,505	3,889,549	0.0057	0.9943	97.07
13.5	671,541,517	1,425,072	0.0021	0.9979	96.52
14.5	665,050,448	5,514,146	0.0083	0.9917	96.32
15.5	653,608,831	214,742	0.0003	0.9997	95.52
16.5	651,634,572	2,724,517	0.0042	0.9958	95.49
17.5	643,791,488	4,906,571	0.0076	0.9924	95.09
18.5	636,601,343	3,643,242	0.0057	0.9943	94.37
19.5	631,725,688	1,380,987	0.0022	0.9978	93.83
20.5	627,791,379	2,074,495	0.0033	0.9967	93.62
21.5	622,982,946	4,305	0.0000	1.0000	93.31
22.5	618,326,146	7,812,964	0.0126	0.9874	93.31
23.5					92.13



KANSAS CITY POWER & LIGHT COMPANY

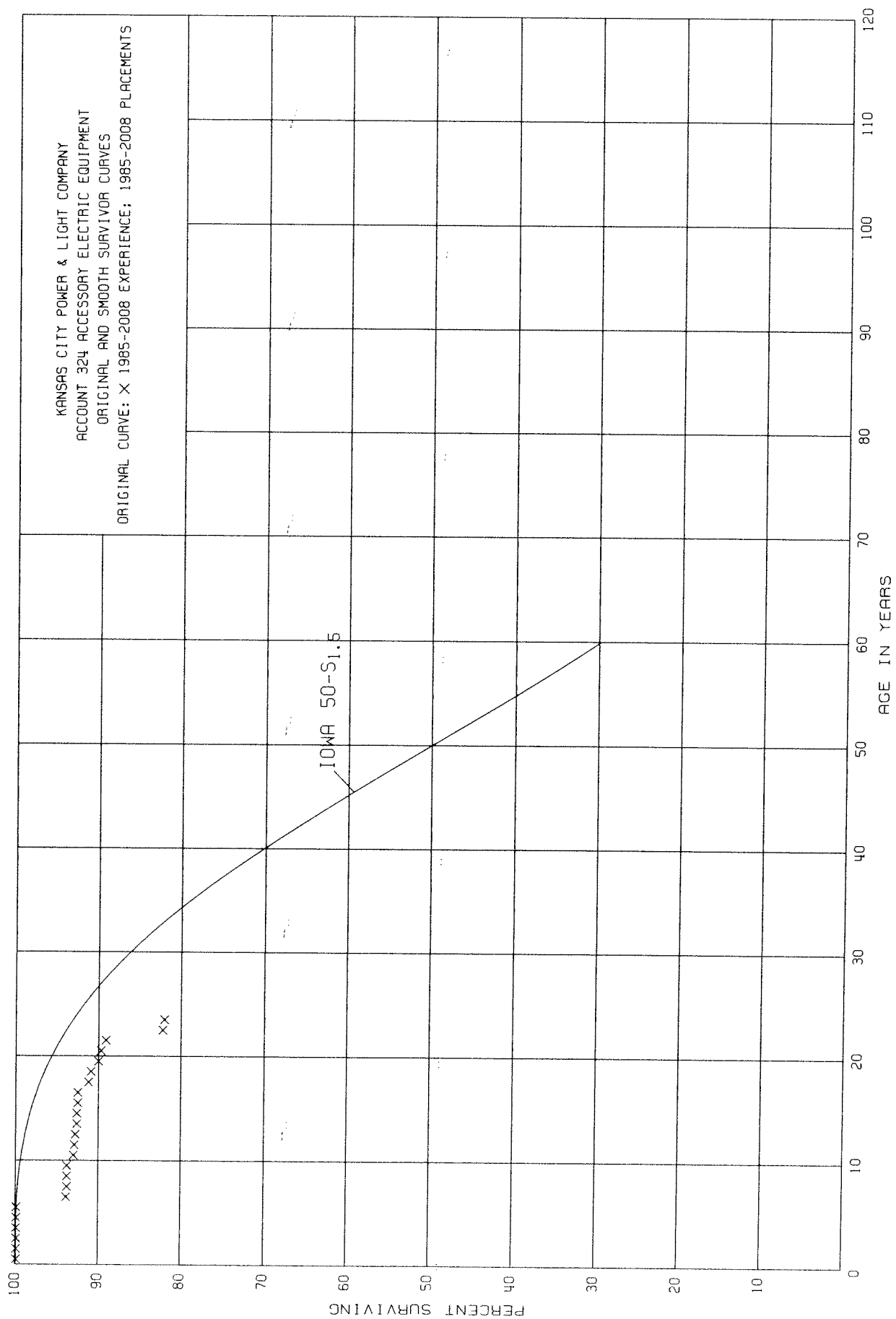
ACCOUNT 323 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008

EXPERIENCE BAND 1985-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	109,145,734		0.0000	1.0000	100.00
0.5	108,716,836		0.0000	1.0000	100.00
1.5	108,684,768		0.0000	1.0000	100.00
2.5	108,544,565		0.0000	1.0000	100.00
3.5	108,451,106	1,196	0.0000	1.0000	100.00
4.5	187,983,044	101,790	0.0005	0.9995	100.00
5.5	175,773,000		0.0000	1.0000	99.95
6.5	175,741,838	67	0.0000	1.0000	99.95
7.5	175,296,857	168	0.0000	1.0000	99.95
8.5	174,572,699	208,633	0.0012	0.9988	99.95
9.5	174,201,716	345,609	0.0020	0.9980	99.83
10.5	173,831,294		0.0000	1.0000	99.63
11.5	173,831,294	3,051,298	0.0176	0.9824	99.63
12.5	167,980,026	340,638	0.0020	0.9980	97.88
13.5	167,627,964	117,500	0.0007	0.9993	97.68
14.5	166,283,444	3,988	0.0000	1.0000	97.61
15.5	166,135,874		0.0000	1.0000	97.61
16.5	165,998,998	14,158	0.0001	0.9999	97.61
17.5	165,535,429	27,989	0.0002	0.9998	97.60
18.5	165,308,409	17,307	0.0001	0.9999	97.58
19.5	165,220,864	5,522	0.0000	1.0000	97.57
20.5	165,176,477	2,090	0.0000	1.0000	97.57
21.5	164,988,367		0.0000	1.0000	97.57
22.5	164,945,951		0.0000	1.0000	97.57
23.5					97.57

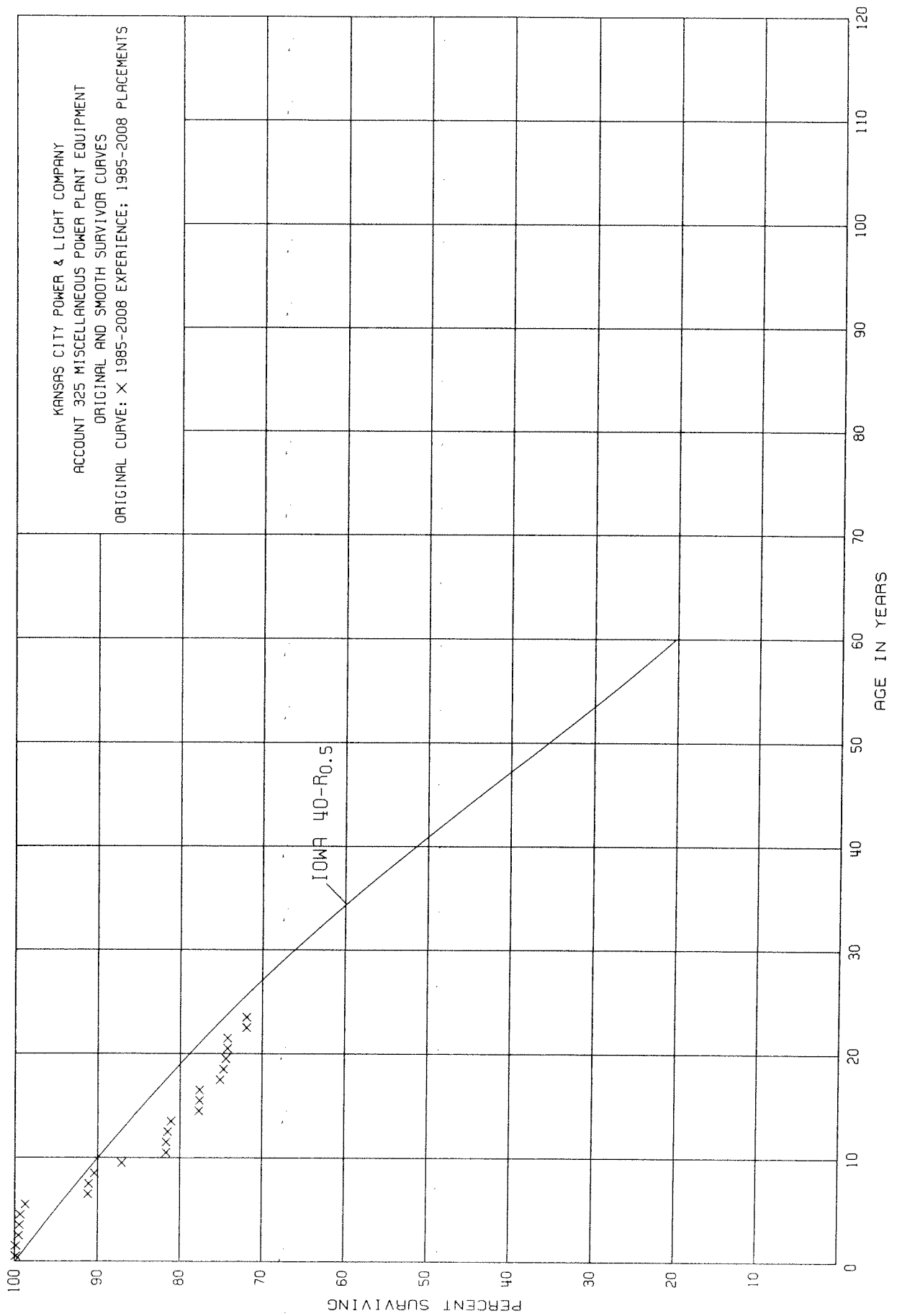


KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1985-2008

EXPERIENCE BAND 1985-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	138,351,321		0.0000	1.0000	100.00
0.5	137,185,790		0.0000	1.0000	100.00
1.5	137,138,306	155,437	0.0011	0.9989	100.00
2.5	133,709,982	15,263	0.0001	0.9999	99.89
3.5	132,157,266	43,176	0.0003	0.9997	99.88
4.5	150,989,177	1,061	0.0000	1.0000	99.85
5.5	151,574,696	8,978,530	0.0592	0.9408	99.85
6.5	141,612,260	159,076	0.0011	0.9989	93.94
7.5	141,172,092	36,143	0.0003	0.9997	93.84
8.5	140,556,173	68,118	0.0005	0.9995	93.81
9.5	139,982,103	1,191,005	0.0085	0.9915	93.76
10.5	138,610,083	163,144	0.0012	0.9988	92.96
11.5	137,659,104	137,987	0.0010	0.9990	92.85
12.5	136,674,363	294,346	0.0022	0.9978	92.76
13.5	135,942,005		0.0000	1.0000	92.56
14.5	134,690,240	29,632	0.0002	0.9998	92.56
15.5	134,267,922		0.0000	1.0000	92.54
16.5	134,111,022	1,906,899	0.0142	0.9858	92.54
17.5	129,710,013	462,224	0.0036	0.9964	91.23
18.5	128,825,041	1,229,673	0.0095	0.9905	90.90
19.5	127,531,312	493,048	0.0039	0.9961	90.04
20.5	126,840,911	832,212	0.0066	0.9934	89.69
21.5	124,960,361	9,692,117	0.0776	0.9224	89.10
22.5	115,057,221	320,761	0.0028	0.9972	82.19
23.5					81.96



KANSAS CITY POWER & LIGHT COMPANY

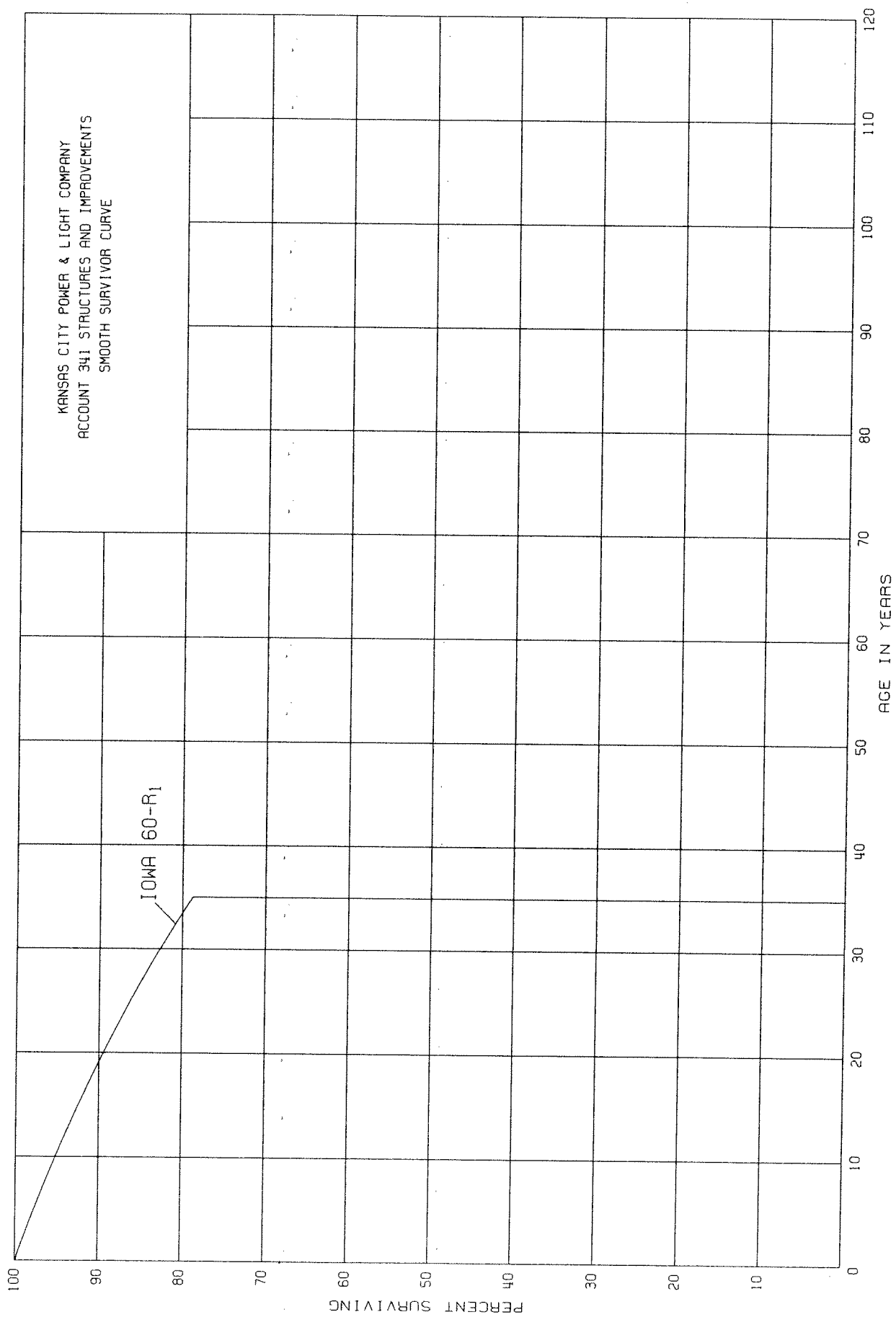
ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

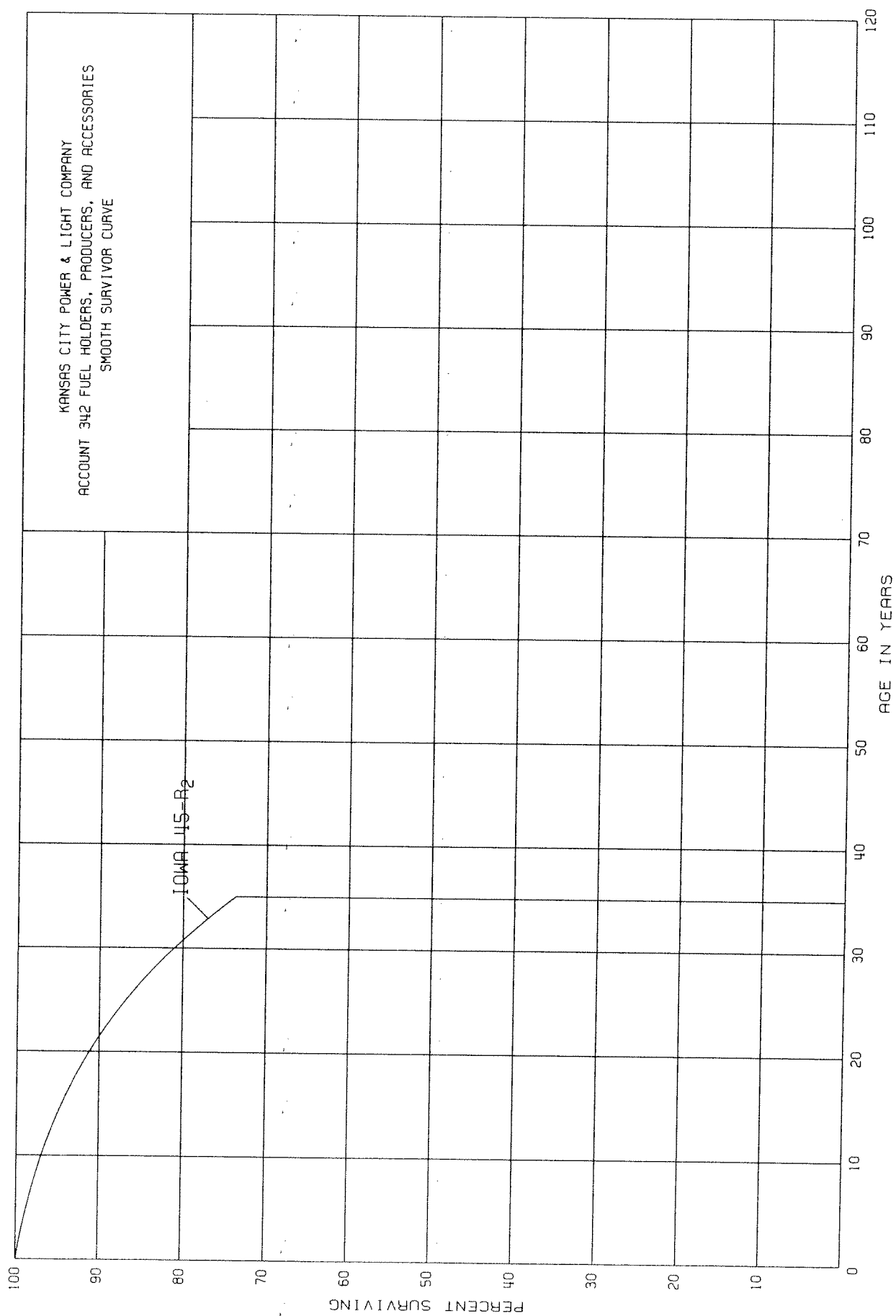
ORIGINAL LIFE TABLE

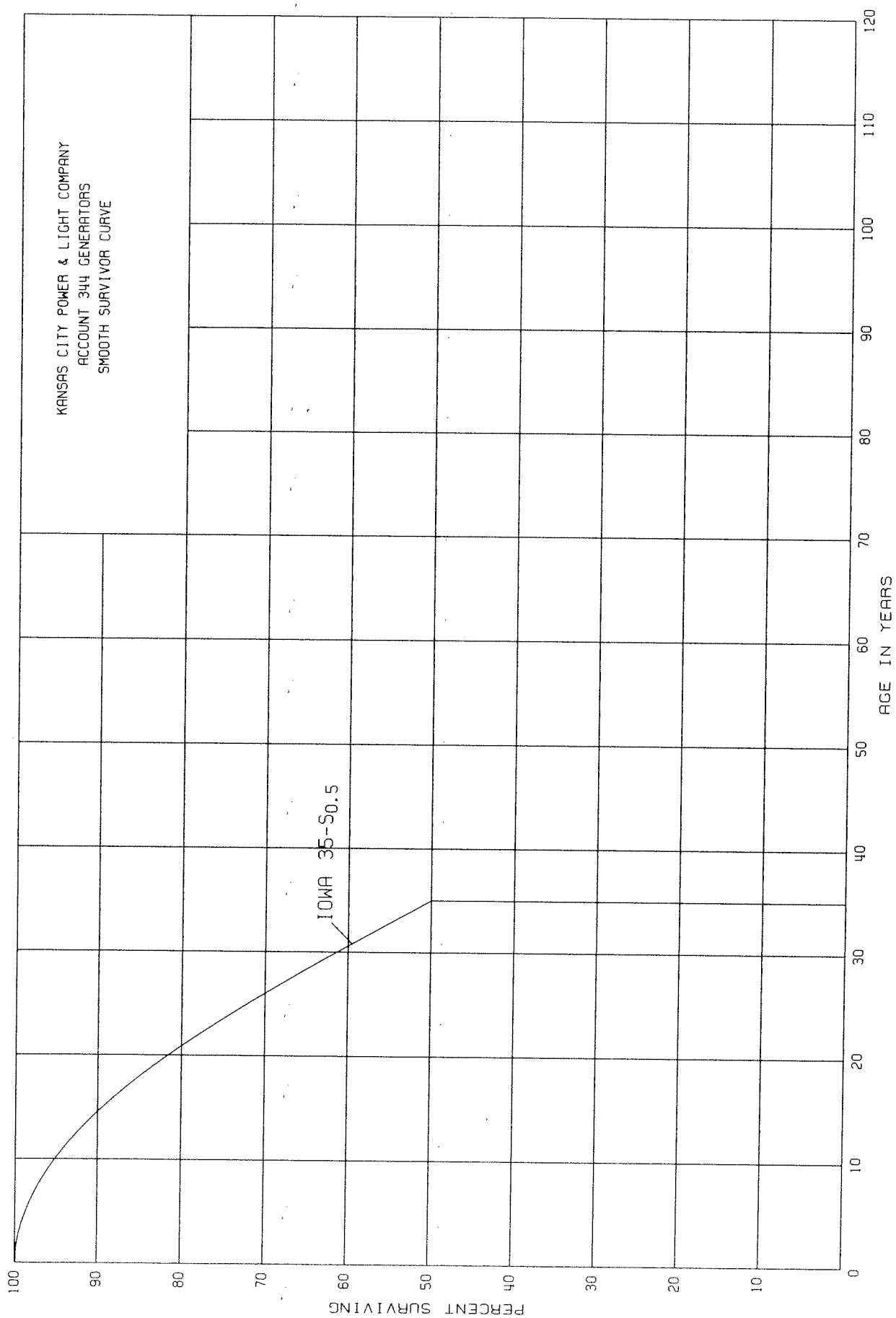
PLACEMENT BAND 1985-2008

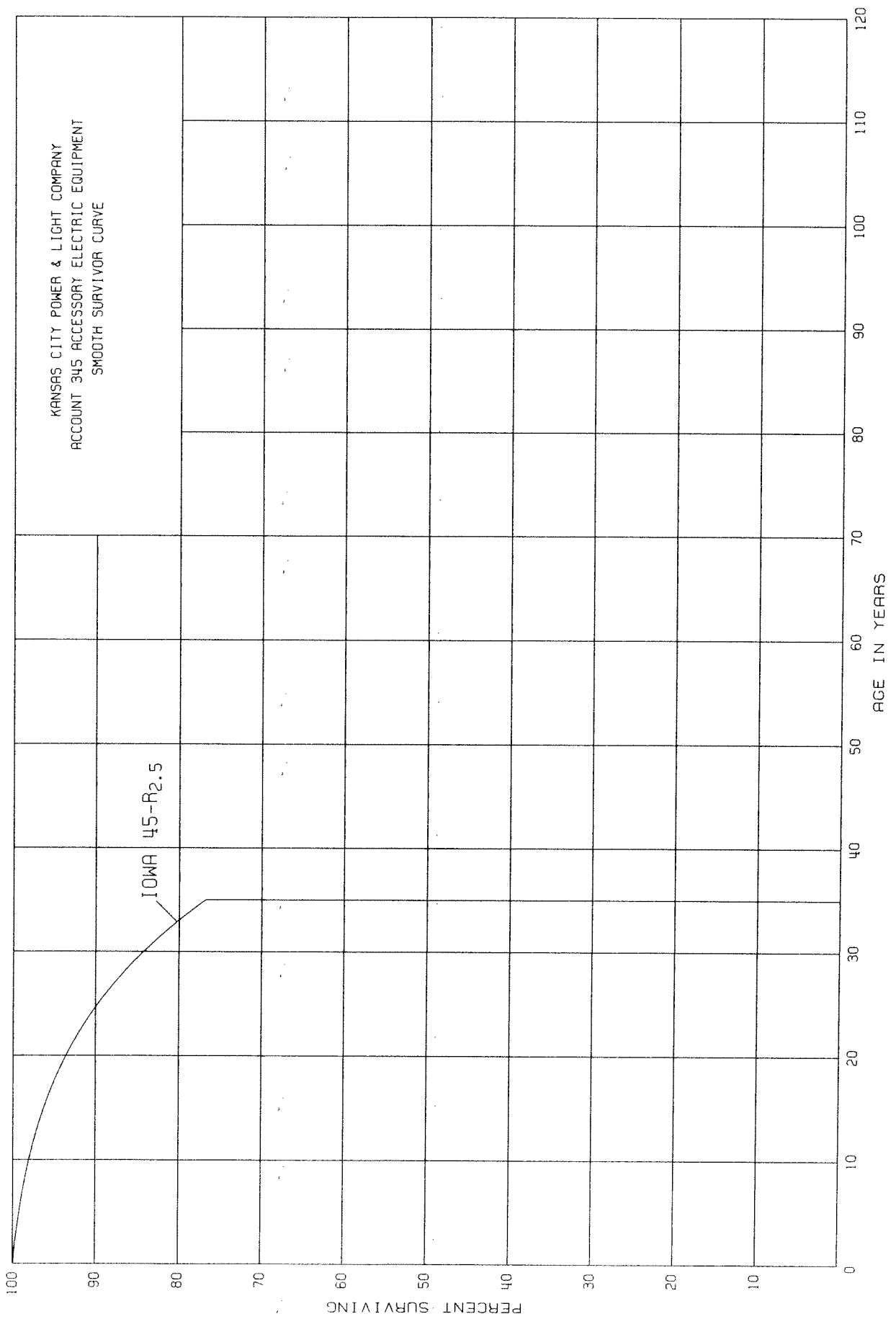
EXPERIENCE BAND 1985-2008

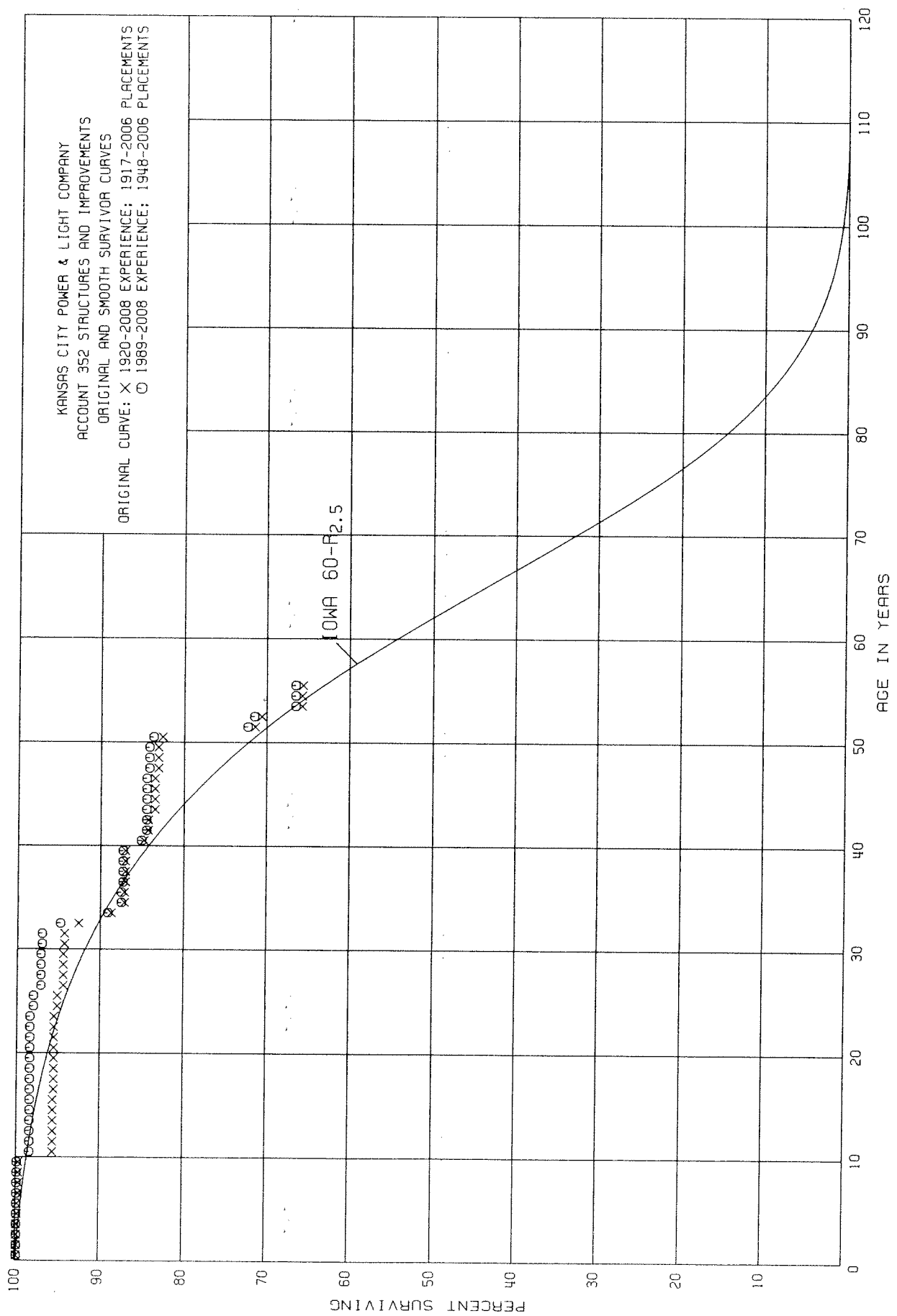
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	101,850,598		0.0000	1.0000	100.00
0.5	100,656,491	17,008	0.0002	0.9998	100.00
1.5	98,893,895	413,685	0.0042	0.9958	99.98
2.5	98,041,902	50,746	0.0005	0.9995	99.56
3.5	97,344,252	69,302	0.0007	0.9993	99.51
4.5	82,651,287	561,482	0.0068	0.9932	99.44
5.5	80,761,402	6,202,525	0.0768	0.9232	98.76
6.5	72,511,008	97,930	0.0014	0.9986	91.18
7.5	71,138,181	479,267	0.0067	0.9933	91.05
8.5	69,521,497	2,566,756	0.0369	0.9631	90.44
9.5	63,963,019	3,972,955	0.0621	0.9379	87.10
10.5	58,794,635	14,914	0.0003	0.9997	81.69
11.5	58,608,537	139,717	0.0024	0.9976	81.67
12.5	56,458,833	253,918	0.0045	0.9955	81.47
13.5	53,938,117	2,256,000	0.0418	0.9582	81.10
14.5	47,972,423	85,145	0.0018	0.9982	77.71
15.5	45,851,748	7,871	0.0002	0.9998	77.57
16.5	44,861,162	1,446,450	0.0322	0.9678	77.55
17.5	42,030,808	182,491	0.0043	0.9957	75.05
18.5	40,069,532	202,417	0.0051	0.9949	74.73
19.5	37,253,054	59,599	0.0016	0.9984	74.35
20.5	36,203,808	22,758	0.0006	0.9994	74.23
21.5	34,470,404	1,067,582	0.0310	0.9690	74.19
22.5	33,061,475		0.0000	1.0000	71.89
23.5					71.89











KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2006

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,964,078	717	0.0001	0.9999	100.00
0.5	5,050,023	236	0.0000	1.0000	99.99
1.5	5,047,224	4,243	0.0008	0.9992	99.99
2.5	4,809,170	326	0.0001	0.9999	99.91
3.5	4,705,980	7,000	0.0015	0.9985	99.90
4.5	4,708,599		0.0000	1.0000	99.75
5.5	4,369,429	738	0.0002	0.9998	99.75
6.5	4,071,459	521	0.0001	0.9999	99.73
7.5	3,641,631	146	0.0000	1.0000	99.72
8.5	3,398,511		0.0000	1.0000	99.72
9.5	3,396,726	139,507	0.0411	0.9589	99.72
10.5	3,174,678	143	0.0000	1.0000	95.62
11.5	3,161,499		0.0000	1.0000	95.62
12.5	3,163,338	1,126	0.0004	0.9996	95.62
13.5	3,130,667		0.0000	1.0000	95.58
14.5	2,987,727	723	0.0002	0.9998	95.58
15.5	2,836,055	483	0.0002	0.9998	95.56
16.5	2,821,892		0.0000	1.0000	95.54
17.5	2,724,749	1,914	0.0007	0.9993	95.54
18.5	2,767,415		0.0000	1.0000	95.47
19.5	2,797,172		0.0000	1.0000	95.47
20.5	2,781,017		0.0000	1.0000	95.47
21.5	2,813,595	25	0.0000	1.0000	95.47
22.5	2,344,082	31	0.0000	1.0000	95.47
23.5	2,118,381	7,851	0.0037	0.9963	95.47
24.5	2,110,083	869	0.0004	0.9996	95.12
25.5	2,104,124	14,577	0.0069	0.9931	95.08
26.5	2,088,446	303	0.0001	0.9999	94.42
27.5	2,085,440	52	0.0000	1.0000	94.41
28.5	2,084,990		0.0000	1.0000	94.41
29.5	1,872,907	2,312	0.0012	0.9988	94.41
30.5	1,870,614		0.0000	1.0000	94.30
31.5	1,670,466	29,836	0.0179	0.9821	94.30
32.5	1,200,160	51,143	0.0426	0.9574	92.61
33.5	1,132,270	20,468	0.0181	0.9819	88.66
34.5	1,111,740		0.0000	1.0000	87.06
35.5	1,018,502	1,228	0.0012	0.9988	87.06
36.5	1,013,529		0.0000	1.0000	86.96
37.5	1,014,042		0.0000	1.0000	86.96
38.5	885,006		0.0000	1.0000	86.96

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2006			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	846,011	20,873	0.0247	0.9753	86.96
40.5	638,337	3,579	0.0056	0.9944	84.81
41.5	558,975		0.0000	1.0000	84.34
42.5	511,045	4,945	0.0097	0.9903	84.34
43.5	406,163		0.0000	1.0000	83.52
44.5	388,712		0.0000	1.0000	83.52
45.5	369,511	130	0.0004	0.9996	83.52
46.5	356,057	1,502	0.0042	0.9958	83.49
47.5	346,454	52	0.0002	0.9998	83.14
48.5	342,677		0.0000	1.0000	83.12
49.5	298,430	1,749	0.0059	0.9941	83.12
50.5	291,492	39,565	0.1357	0.8643	82.63
51.5	248,781	2,855	0.0115	0.9885	71.42
52.5	245,158	17,073	0.0696	0.9304	70.60
53.5	163,142		0.0000	1.0000	65.69
54.5	152,576	115	0.0008	0.9992	65.69
55.5	84,661	6,057	0.0715	0.9285	65.64
56.5	77,920		0.0000	1.0000	60.95
57.5	17,843		0.0000	1.0000	60.95
58.5	17,843		0.0000	1.0000	60.95
59.5	982		0.0000	1.0000	60.95
60.5					60.95

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

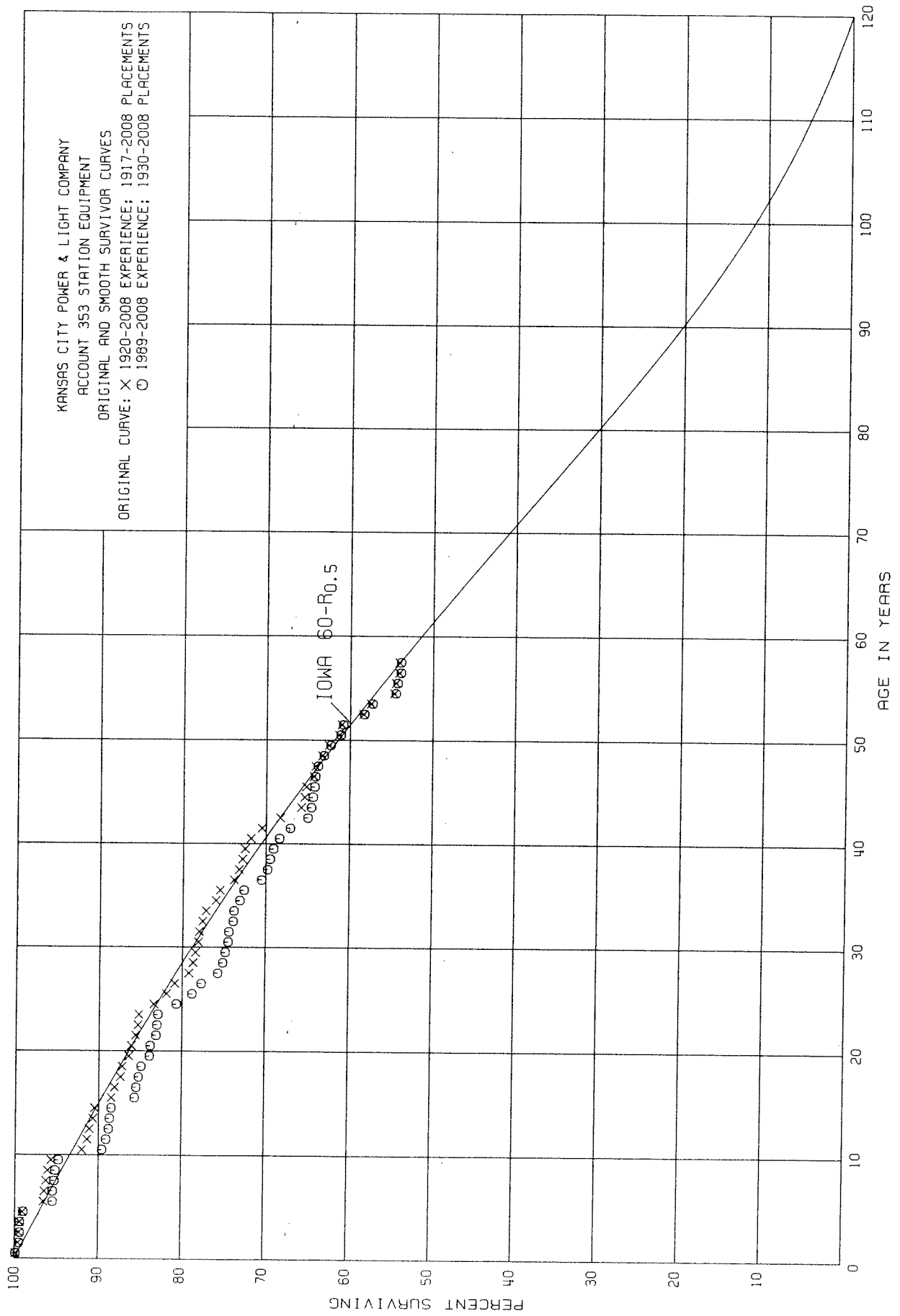
PLACEMENT BAND 1948-2006			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,194,364		0.0000	1.0000	100.00
0.5	2,194,364		0.0000	1.0000	100.00
1.5	2,194,364		0.0000	1.0000	100.00
2.5	2,440,353		0.0000	1.0000	100.00
3.5	2,609,124		0.0000	1.0000	100.00
4.5	2,596,290		0.0000	1.0000	100.00
5.5	2,247,112		0.0000	1.0000	100.00
6.5	1,944,341		0.0000	1.0000	100.00
7.5	1,516,140		0.0000	1.0000	100.00
8.5	1,281,410		0.0000	1.0000	100.00
9.5	1,452,241	22,760	0.0157	0.9843	100.00
10.5	1,352,467		0.0000	1.0000	98.43
11.5	1,544,366		0.0000	1.0000	98.43
12.5	1,991,071		0.0000	1.0000	98.43
13.5	1,966,847		0.0000	1.0000	98.43
14.5	1,825,051		0.0000	1.0000	98.43
15.5	1,778,153		0.0000	1.0000	98.43
16.5	1,809,255		0.0000	1.0000	98.43
17.5	1,712,111		0.0000	1.0000	98.43
18.5	1,864,054		0.0000	1.0000	98.43
19.5	1,954,353		0.0000	1.0000	98.43
20.5	2,146,543		0.0000	1.0000	98.43
21.5	2,227,289		0.0000	1.0000	98.43
22.5	1,788,402		0.0000	1.0000	98.43
23.5	1,650,587	7,851	0.0048	0.9952	98.43
24.5	1,672,232		0.0000	1.0000	97.96
25.5	1,685,616	14,577	0.0086	0.9914	97.96
26.5	1,683,113	3	0.0000	1.0000	97.12
27.5	1,680,173		0.0000	1.0000	97.12
28.5	1,683,897		0.0000	1.0000	97.12
29.5	1,516,166	2,312	0.0015	0.9985	97.12
30.5	1,519,042		0.0000	1.0000	96.97
31.5	1,322,040	29,836	0.0226	0.9774	96.97
32.5	852,503	51,143	0.0600	0.9400	94.78
33.5	855,879	15,658	0.0183	0.9817	89.09
34.5	850,787		0.0000	1.0000	87.46
35.5	864,914	1,228	0.0014	0.9986	87.46
36.5	863,950		0.0000	1.0000	87.34
37.5	940,550		0.0000	1.0000	87.34
38.5	811,971		0.0000	1.0000	87.34

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2006

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	795,920	20,873	0.0262	0.9738	87.34
40.5	591,690	3,579	0.0060	0.9940	85.05
41.5	512,328		0.0000	1.0000	84.54
42.5	482,828		0.0000	1.0000	84.54
43.5	397,836		0.0000	1.0000	84.54
44.5	380,385		0.0000	1.0000	84.54
45.5	361,184	52	0.0001	0.9999	84.54
46.5	347,956	1,502	0.0043	0.9957	84.53
47.5	346,454	52	0.0002	0.9998	84.17
48.5	342,677		0.0000	1.0000	84.15
49.5	298,430	1,749	0.0059	0.9941	84.15
50.5	291,492	39,565	0.1357	0.8643	83.65
51.5	248,781	2,855	0.0115	0.9885	72.30
52.5	245,158	17,073	0.0696	0.9304	71.47
53.5	163,142		0.0000	1.0000	66.50
54.5	152,576	115	0.0008	0.9992	66.50
55.5	84,661	6,057	0.0715	0.9285	66.45
56.5	77,920		0.0000	1.0000	61.70
57.5	17,843		0.0000	1.0000	61.70
58.5	17,843		0.0000	1.0000	61.70
59.5	982		0.0000	1.0000	61.70
60.5					61.70



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1917-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	154,445,153	30,312	0.0002	0.9998	100.00
0.5	148,146,564	564,533	0.0038	0.9962	99.98
1.5	141,281,154	137,048	0.0010	0.9990	99.60
2.5	118,753,764	86,126	0.0007	0.9993	99.50
3.5	113,891,115	353,998	0.0031	0.9969	99.43
4.5	110,832,103	2,790,024	0.0252	0.9748	99.12
5.5	95,640,233	120,520	0.0013	0.9987	96.62
6.5	92,697,988	207,209	0.0022	0.9978	96.49
7.5	86,682,281	165,161	0.0019	0.9981	96.28
8.5	80,078,383	342,654	0.0043	0.9957	96.10
9.5	76,179,296	2,949,141	0.0387	0.9613	95.69
10.5	71,982,755	469,286	0.0065	0.9935	91.99
11.5	71,388,140	194,372	0.0027	0.9973	91.39
12.5	69,653,174	310,948	0.0045	0.9955	91.14
13.5	67,978,299	182,888	0.0027	0.9973	90.73
14.5	66,490,953	1,498,603	0.0225	0.9775	90.49
15.5	60,755,477	258,554	0.0043	0.9957	88.45
16.5	56,948,963	426,849	0.0075	0.9925	88.07
17.5	52,491,235	158,997	0.0030	0.9970	87.41
18.5	51,710,006	455,822	0.0088	0.9912	87.15
19.5	50,157,112	144,815	0.0029	0.9971	86.38
20.5	48,246,289	325,523	0.0067	0.9933	86.13
21.5	48,157,344	141,333	0.0029	0.9971	85.55
22.5	45,818,467	51,781	0.0011	0.9989	85.30
23.5	33,620,243	700,387	0.0208	0.9792	85.21
24.5	31,677,967	593,603	0.0187	0.9813	83.44
25.5	31,669,241	363,290	0.0115	0.9885	81.88
26.5	31,654,893	666,047	0.0210	0.9790	80.94
27.5	31,065,731	207,227	0.0067	0.9933	79.24
28.5	28,546,800	103,001	0.0036	0.9964	78.71
29.5	24,923,083	120,602	0.0048	0.9952	78.43
30.5	25,275,969	27,730	0.0011	0.9989	78.05
31.5	21,379,813	102,298	0.0048	0.9952	77.96
32.5	21,729,192	99,769	0.0046	0.9954	77.59
33.5	21,867,701	353,516	0.0162	0.9838	77.23
34.5	21,573,262	126,975	0.0059	0.9941	75.98
35.5	18,970,700	430,173	0.0227	0.9773	75.53
36.5	17,822,547	155,277	0.0087	0.9913	73.82
37.5	17,750,773	86,364	0.0049	0.9951	73.18
38.5	16,348,988	83,201	0.0051	0.9949	72.82

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1917-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,014,945	122,380	0.0087	0.9913	72.45
40.5	12,427,381	226,678	0.0182	0.9818	71.82
41.5	11,068,654	355,828	0.0321	0.9679	70.51
42.5	9,383,689	334,491	0.0356	0.9644	68.25
43.5	7,770,297	44,415	0.0057	0.9943	65.82
44.5	6,912,204	20,533	0.0030	0.9970	65.44
45.5	6,271,739	90,580	0.0144	0.9856	65.24
46.5	6,145,798	23,841	0.0039	0.9961	64.30
47.5	6,060,878	70,553	0.0116	0.9884	64.05
48.5	5,343,807	71,749	0.0134	0.9866	63.31
49.5	5,087,374	94,320	0.0185	0.9815	62.46
50.5	4,392,851	20,623	0.0047	0.9953	61.30
51.5	3,909,880	164,859	0.0422	0.9578	61.01
52.5	3,609,401	58,060	0.0161	0.9839	58.44
53.5	3,003,065	146,011	0.0486	0.9514	57.50
54.5	2,858,891	11,722	0.0041	0.9959	54.71
55.5	2,187,520	17,377	0.0079	0.9921	54.49
56.5	989,243		0.0000	1.0000	54.06
57.5	536,200		0.0000	1.0000	54.06
58.5	328,335		0.0000	1.0000	54.06
59.5	329,406		0.0000	1.0000	54.06
60.5	32,147		0.0000	1.0000	54.06
61.5	32,147		0.0000	1.0000	54.06
62.5	28,346	10,407	0.3671	0.6329	54.06
63.5	17,940		0.0000	1.0000	34.21
64.5	16,488		0.0000	1.0000	34.21
65.5	704		0.0000	1.0000	34.21
66.5	7,231		0.0000	1.0000	34.21
67.5	7,231		0.0000	1.0000	34.21
68.5	7,231		0.0000	1.0000	34.21
69.5	7,231		0.0000	1.0000	34.21
70.5	9,172		0.0000	1.0000	34.21
71.5	9,138		0.0000	1.0000	34.21
72.5	34,060		0.0000	1.0000	34.21
73.5	34,060		0.0000	1.0000	34.21
74.5	34,060		0.0000	1.0000	34.21
75.5	34,060		0.0000	1.0000	34.21
76.5	32,118		0.0000	1.0000	34.21
77.5	32,118		0.0000	1.0000	34.21
78.5					34.21

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	102,351,255		0.0000	1.0000	100.00
0.5	95,931,943	528,451	0.0055	0.9945	100.00
1.5	89,325,352	7,283	0.0001	0.9999	99.45
2.5	69,518,649	54,605	0.0008	0.9992	99.44
3.5	76,628,883	242,081	0.0032	0.9968	99.36
4.5	73,371,820	2,602,685	0.0355	0.9645	99.04
5.5	59,104,237	826	0.0000	1.0000	95.52
6.5	56,550,575	156,924	0.0028	0.9972	95.52
7.5	50,697,281	27,067	0.0005	0.9995	95.25
8.5	46,938,064	208,673	0.0044	0.9956	95.20
9.5	47,696,908	2,633,212	0.0552	0.9448	94.78
10.5	44,073,536	233,761	0.0053	0.9947	89.55
11.5	47,297,405	153,846	0.0033	0.9967	89.08
12.5	45,673,012	53,276	0.0012	0.9988	88.79
13.5	44,633,585	115,744	0.0026	0.9974	88.68
14.5	43,358,110	1,342,533	0.0310	0.9690	88.45
15.5	40,029,669	107,166	0.0027	0.9973	85.71
16.5	37,671,550	146,563	0.0039	0.9961	85.48
17.5	33,826,416	90,252	0.0027	0.9973	85.15
18.5	33,812,776	396,500	0.0117	0.9883	84.92
19.5	35,180,660	46,414	0.0013	0.9987	83.93
20.5	36,656,826	298,749	0.0081	0.9919	83.82
21.5	37,721,046	73,798	0.0020	0.9980	83.14
22.5	36,257,412	22,732	0.0006	0.9994	82.97
23.5	24,887,991	665,143	0.0267	0.9733	82.92
24.5	23,973,052	556,222	0.0232	0.9768	80.71
25.5	24,366,860	360,622	0.0148	0.9852	78.84
26.5	24,501,832	613,777	0.0251	0.9749	77.67
27.5	24,010,486	193,683	0.0081	0.9919	75.72
28.5	22,103,368	99,663	0.0045	0.9955	75.11
29.5	18,673,599	80,957	0.0043	0.9957	74.77
30.5	19,693,550	15,014	0.0008	0.9992	74.45
31.5	15,866,276	97,739	0.0062	0.9938	74.39
32.5	16,282,973	33,358	0.0020	0.9980	73.93
33.5	17,023,146	156,404	0.0092	0.9908	73.78
34.5	17,050,218	121,310	0.0071	0.9929	73.10
35.5	15,112,906	429,277	0.0284	0.9716	72.58
36.5	15,451,926	154,262	0.0100	0.9900	70.52
37.5	16,439,823	84,469	0.0051	0.9949	69.81
38.5	15,102,219	81,783	0.0054	0.9946	69.45

KANSAS CITY POWER & LIGHT COMPANY

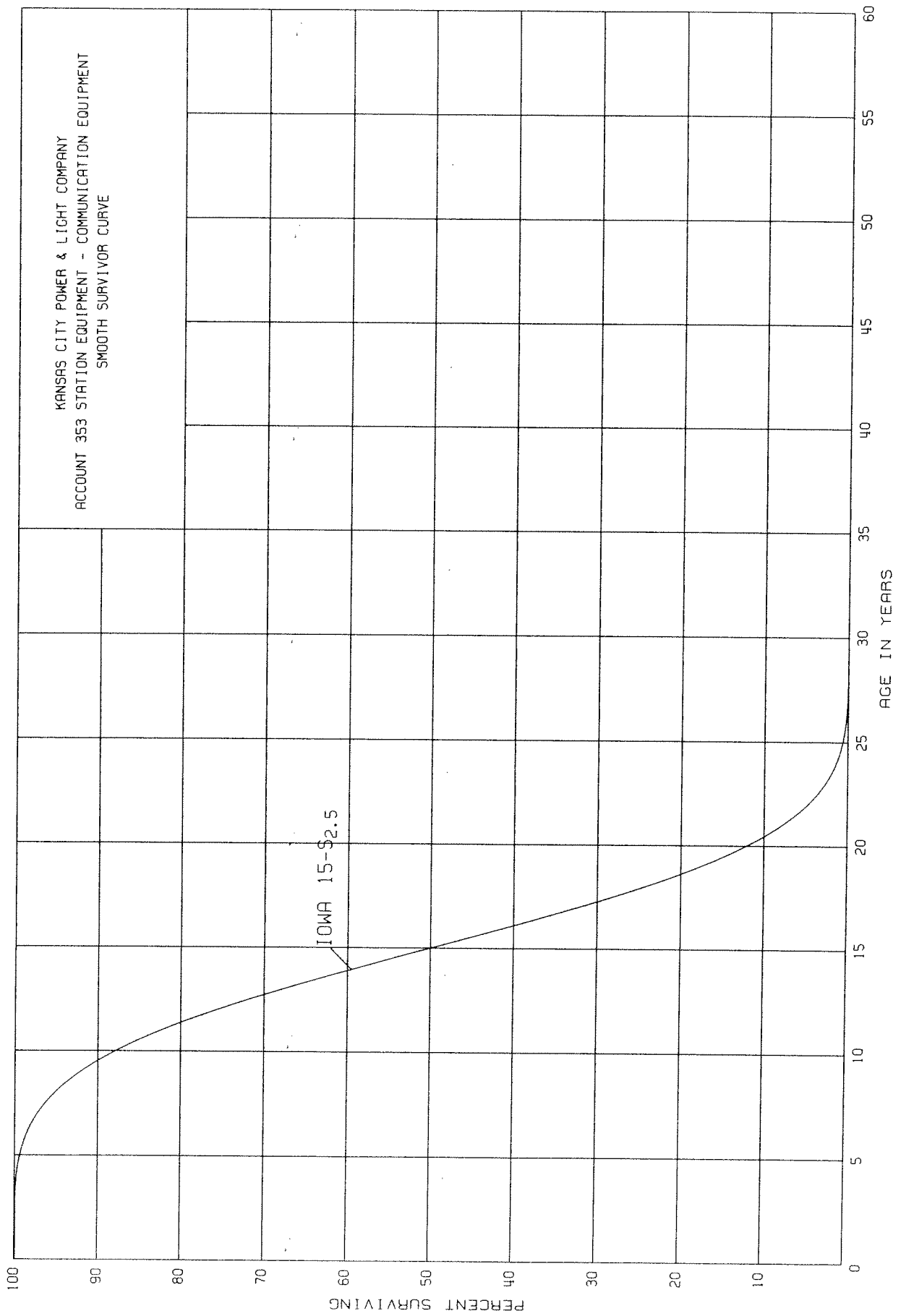
ACCOUNT 353 STATION EQUIPMENT

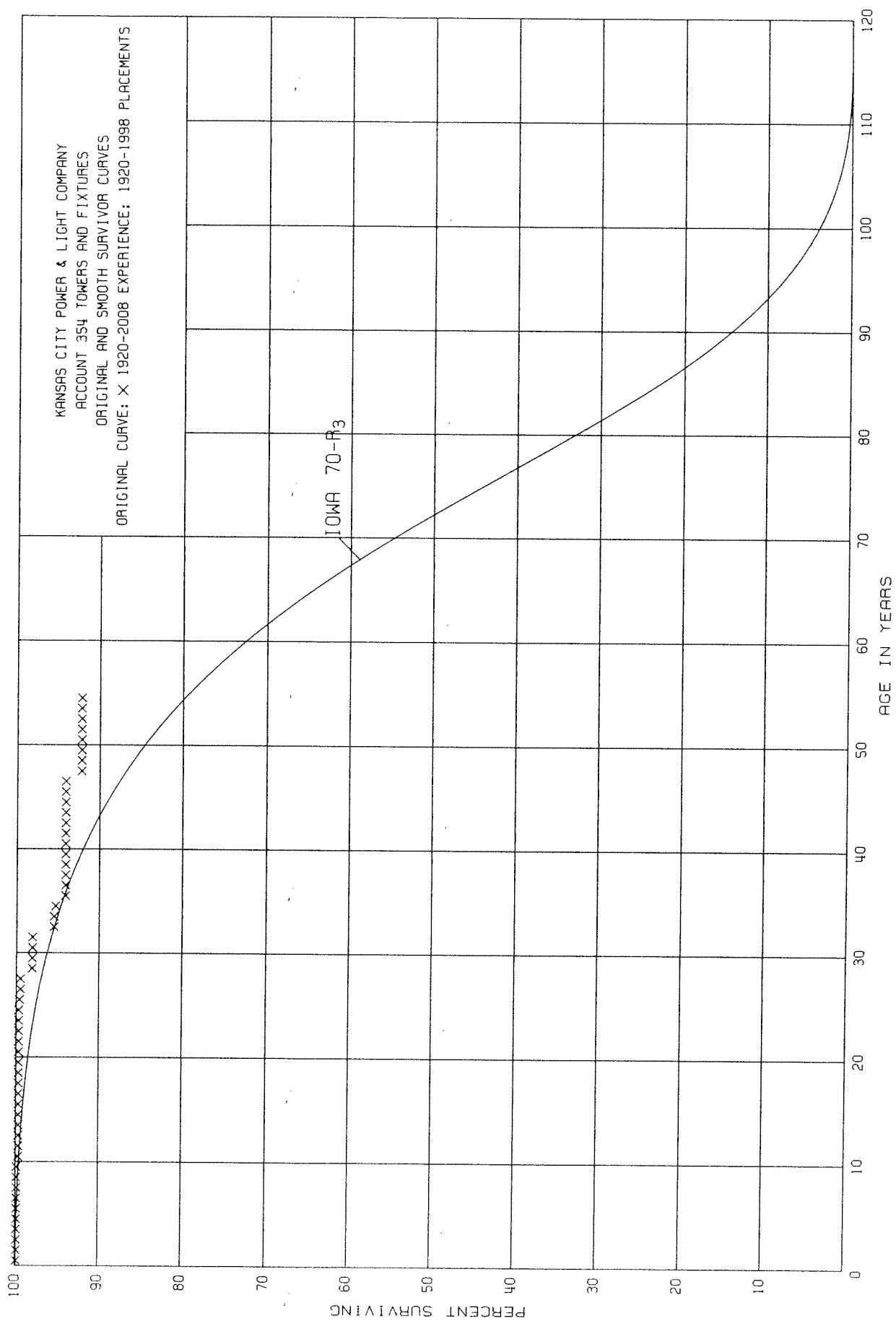
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,775,497	120,305	0.0094	0.9906	69.07
40.5	11,384,387	216,358	0.0190	0.9810	68.42
41.5	10,036,755	317,210	0.0316	0.9684	67.12
42.5	8,994,614	49,256	0.0055	0.9945	65.00
43.5	7,666,457	29,427	0.0038	0.9962	64.64
44.5	6,823,351	20,404	0.0030	0.9970	64.39
45.5	6,183,015	13,458	0.0022	0.9978	64.20
46.5	6,134,866	23,841	0.0039	0.9961	64.06
47.5	6,049,946	70,499	0.0117	0.9883	63.81
48.5	5,332,930	67,576	0.0127	0.9873	63.06
49.5	5,087,374	94,320	0.0185	0.9815	62.26
50.5	4,392,851	20,623	0.0047	0.9953	61.11
51.5	3,909,880	164,859	0.0422	0.9578	60.82
52.5	3,609,401	58,060	0.0161	0.9839	58.25
53.5	3,003,065	146,011	0.0486	0.9514	57.31
54.5	2,858,891	11,722	0.0041	0.9959	54.52
55.5	2,187,520	17,377	0.0079	0.9921	54.30
56.5	989,243		0.0000	1.0000	53.87
57.5	536,200		0.0000	1.0000	53.87
58.5	328,335		0.0000	1.0000	53.87
59.5	329,406		0.0000	1.0000	53.87
60.5	32,147		0.0000	1.0000	53.87
61.5	32,147		0.0000	1.0000	53.87
62.5	28,346	10,407	0.3671	0.6329	53.87
63.5	17,940		0.0000	1.0000	34.09
64.5	16,488		0.0000	1.0000	34.09
65.5	704		0.0000	1.0000	34.09
66.5	7,231		0.0000	1.0000	34.09
67.5	7,231		0.0000	1.0000	34.09
68.5	7,231		0.0000	1.0000	34.09
69.5	7,231		0.0000	1.0000	34.09
70.5	9,172		0.0000	1.0000	34.09
71.5	9,138		0.0000	1.0000	34.09
72.5	34,060		0.0000	1.0000	34.09
73.5	34,060		0.0000	1.0000	34.09
74.5	34,060		0.0000	1.0000	34.09
75.5	34,060		0.0000	1.0000	34.09
76.5	32,118		0.0000	1.0000	34.09
77.5	32,118		0.0000	1.0000	34.09
78.5					34.09





KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-1998

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,393,543		0.0000	1.0000	100.00
0.5	5,395,803		0.0000	1.0000	100.00
1.5	5,460,463	4,536	0.0008	0.9992	100.00
2.5	5,407,807	2,584	0.0005	0.9995	99.92
3.5	5,381,217	267	0.0000	1.0000	99.87
4.5	5,366,140		0.0000	1.0000	99.87
5.5	4,117,409		0.0000	1.0000	99.87
6.5	4,117,409		0.0000	1.0000	99.87
7.5	4,100,950		0.0000	1.0000	99.87
8.5	4,100,950		0.0000	1.0000	99.87
9.5	4,103,028	5,287	0.0013	0.9987	99.87
10.5	4,021,965		0.0000	1.0000	99.74
11.5	3,992,348		0.0000	1.0000	99.74
12.5	3,992,348		0.0000	1.0000	99.74
13.5	3,992,348		0.0000	1.0000	99.74
14.5	3,992,348		0.0000	1.0000	99.74
15.5	3,992,348		0.0000	1.0000	99.74
16.5	3,992,348		0.0000	1.0000	99.74
17.5	3,992,348		0.0000	1.0000	99.74
18.5	3,861,047		0.0000	1.0000	99.74
19.5	3,861,047		0.0000	1.0000	99.74
20.5	3,861,047		0.0000	1.0000	99.74
21.5	3,861,047		0.0000	1.0000	99.74
22.5	3,861,047		0.0000	1.0000	99.74
23.5	3,861,047		0.0000	1.0000	99.74
24.5	3,876,030	5,368	0.0014	0.9986	99.74
25.5	3,870,662	3,439	0.0009	0.9991	99.60
26.5	3,867,223		0.0000	1.0000	99.51
27.5	3,867,223	56,010	0.0145	0.9855	99.51
28.5	3,811,212		0.0000	1.0000	98.07
29.5	2,176,494		0.0000	1.0000	98.07
30.5	2,176,494		0.0000	1.0000	98.07
31.5	1,893,507	49,275	0.0260	0.9740	98.07
32.5	1,861,971		0.0000	1.0000	95.52
33.5	1,901,044	4,944	0.0026	0.9974	95.52
34.5	1,895,897	23,362	0.0123	0.9877	95.27
35.5	1,872,535		0.0000	1.0000	94.10
36.5	1,872,535		0.0000	1.0000	94.10
37.5	1,872,535		0.0000	1.0000	94.10
38.5	1,802,093		0.0000	1.0000	94.10

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-1998			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,000,981	17,739	0.0000	1.0000	94.10
40.5	1,000,981		0.0000	1.0000	94.10
41.5	1,000,701		0.0000	1.0000	94.10
42.5	973,107		0.0000	1.0000	94.10
43.5	941,633		0.0000	1.0000	94.10
44.5	891,299		0.0000	1.0000	94.10
45.5	856,676		0.0000	1.0000	94.10
46.5	856,676		0.0207	0.9793	94.10
47.5	838,937		0.0000	1.0000	92.15
48.5	838,937		0.0000	1.0000	92.15
49.5	838,937		0.0000	1.0000	92.15
50.5	838,937		0.0000	1.0000	92.15
51.5	838,937		0.0000	1.0000	92.15
52.5	779,445		0.0000	1.0000	92.15
53.5	501,489		0.0000	1.0000	92.15
54.5	491,084		0.0000	1.0000	92.15
55.5	185,059		0.0000	1.0000	92.15
56.5	116,475		0.0000	1.0000	92.15
57.5	116,475		0.0000	1.0000	92.15
58.5	116,475		0.0000	1.0000	92.15
59.5	116,329		0.0000	1.0000	92.15
60.5	51,401		0.0000	1.0000	92.15
61.5	51,401		0.0000	1.0000	92.15
62.5	51,401		0.0000	1.0000	92.15
63.5	51,401		0.0000	1.0000	92.15
64.5	49,323		0.0000	1.0000	92.15
65.5	49,323		0.0000	1.0000	92.15
66.5	49,323		0.0000	1.0000	92.15
67.5	49,323		0.0000	1.0000	92.15
68.5	49,323		0.0000	1.0000	92.15
69.5	49,323		0.0000	1.0000	92.15
70.5	49,323		0.0000	1.0000	92.15
71.5	49,323		0.0000	1.0000	92.15
72.5	49,323		0.0000	1.0000	92.15
73.5	49,323		0.0000	1.0000	92.15
74.5	49,323		0.0000	1.0000	92.15
75.5	49,323		0.0000	1.0000	92.15
76.5	49,323		0.0000	1.0000	92.15
77.5	49,323		0.0000	1.0000	92.15
78.5	49,323		0.0000	1.0000	92.15

KANSAS CITY POWER & LIGHT COMPANY

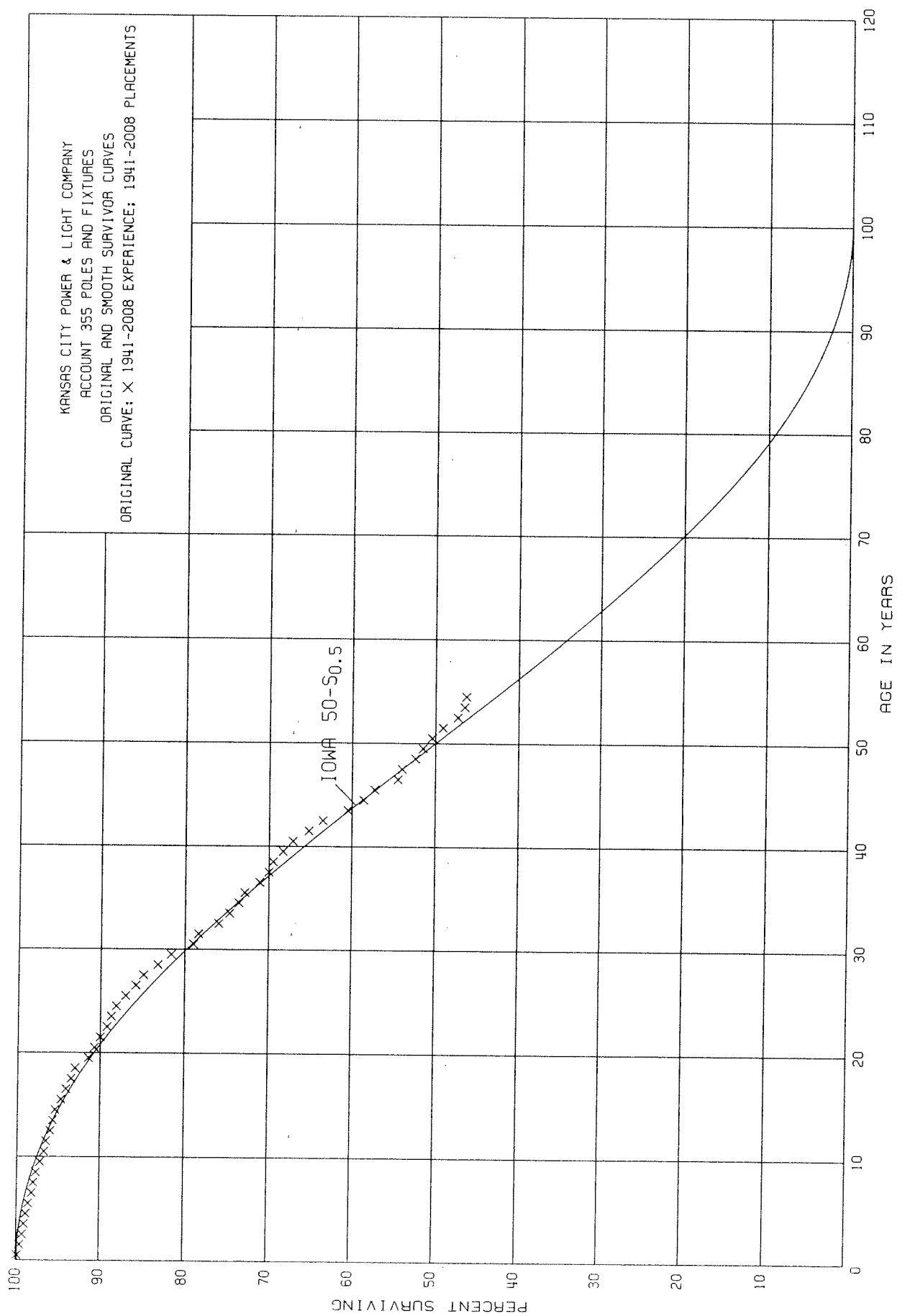
ACCOUNT 354 TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-1998

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	39,709		0.0000	1.0000	92.15
80.5	39,709		0.0000	1.0000	92.15
81.5	39,709		0.0000	1.0000	92.15
82.5	39,709		0.0000	1.0000	92.15
83.5	39,709		0.0000	1.0000	92.15
84.5	39,709		0.0000	1.0000	92.15
85.5	39,709		0.0000	1.0000	92.15
86.5	39,073		0.0000	1.0000	92.15
87.5	39,073		0.0000	1.0000	92.15
88.5					92.15



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2008

EXPERIENCE BAND 1941-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	106,958,557	91,978	0.0009	0.9991	100.00
0.5	107,210,932	331,148	0.0031	0.9969	99.91
1.5	101,774,544	301,516	0.0030	0.9970	99.60
2.5	99,145,384	161,425	0.0016	0.9984	99.30
3.5	94,633,158	209,216	0.0022	0.9978	99.14
4.5	91,803,305	286,781	0.0031	0.9969	98.92
5.5	86,140,651	354,844	0.0041	0.9959	98.61
6.5	82,364,498	169,666	0.0021	0.9979	98.21
7.5	77,679,396	252,973	0.0033	0.9967	98.00
8.5	76,160,343	346,497	0.0045	0.9955	97.68
9.5	74,691,571	387,128	0.0052	0.9948	97.24
10.5	73,440,441	198,328	0.0027	0.9973	96.73
11.5	71,967,030	357,265	0.0050	0.9950	96.47
12.5	69,985,169	192,563	0.0028	0.9972	95.99
13.5	62,757,491	215,780	0.0034	0.9966	95.72
14.5	58,096,339	411,728	0.0071	0.9929	95.39
15.5	55,532,348	336,468	0.0061	0.9939	94.71
16.5	50,961,732	329,802	0.0065	0.9935	94.13
17.5	48,253,907	260,315	0.0054	0.9946	93.52
18.5	45,211,671	768,171	0.0170	0.9830	93.01
19.5	38,841,263	319,184	0.0082	0.9918	91.43
20.5	36,834,430	269,706	0.0073	0.9927	90.68
21.5	35,411,041	320,847	0.0091	0.9909	90.02
22.5	33,986,838	203,096	0.0060	0.9940	89.20
23.5	32,139,000	219,540	0.0068	0.9932	88.66
24.5	29,213,715	364,314	0.0125	0.9875	88.06
25.5	28,278,817	374,952	0.0133	0.9867	86.96
26.5	26,624,386	280,301	0.0105	0.9895	85.80
27.5	25,895,709	524,070	0.0202	0.9798	84.90
28.5	24,489,035	458,249	0.0187	0.9813	83.19
29.5	20,448,947	654,396	0.0320	0.9680	81.63
30.5	19,352,777	144,555	0.0075	0.9925	79.02
31.5	15,417,115	476,128	0.0309	0.9691	78.43
32.5	14,615,261	261,335	0.0179	0.9821	76.01
33.5	13,961,013	201,528	0.0144	0.9856	74.65
34.5	13,563,758	122,350	0.0090	0.9910	73.58
35.5	12,835,545	325,577	0.0254	0.9746	72.92
36.5	12,018,047	189,379	0.0158	0.9842	71.07
37.5	10,698,107	70,663	0.0066	0.9934	69.95
38.5	9,869,431	169,746	0.0172	0.9828	69.49

KANSAS CITY POWER & LIGHT COMPANY

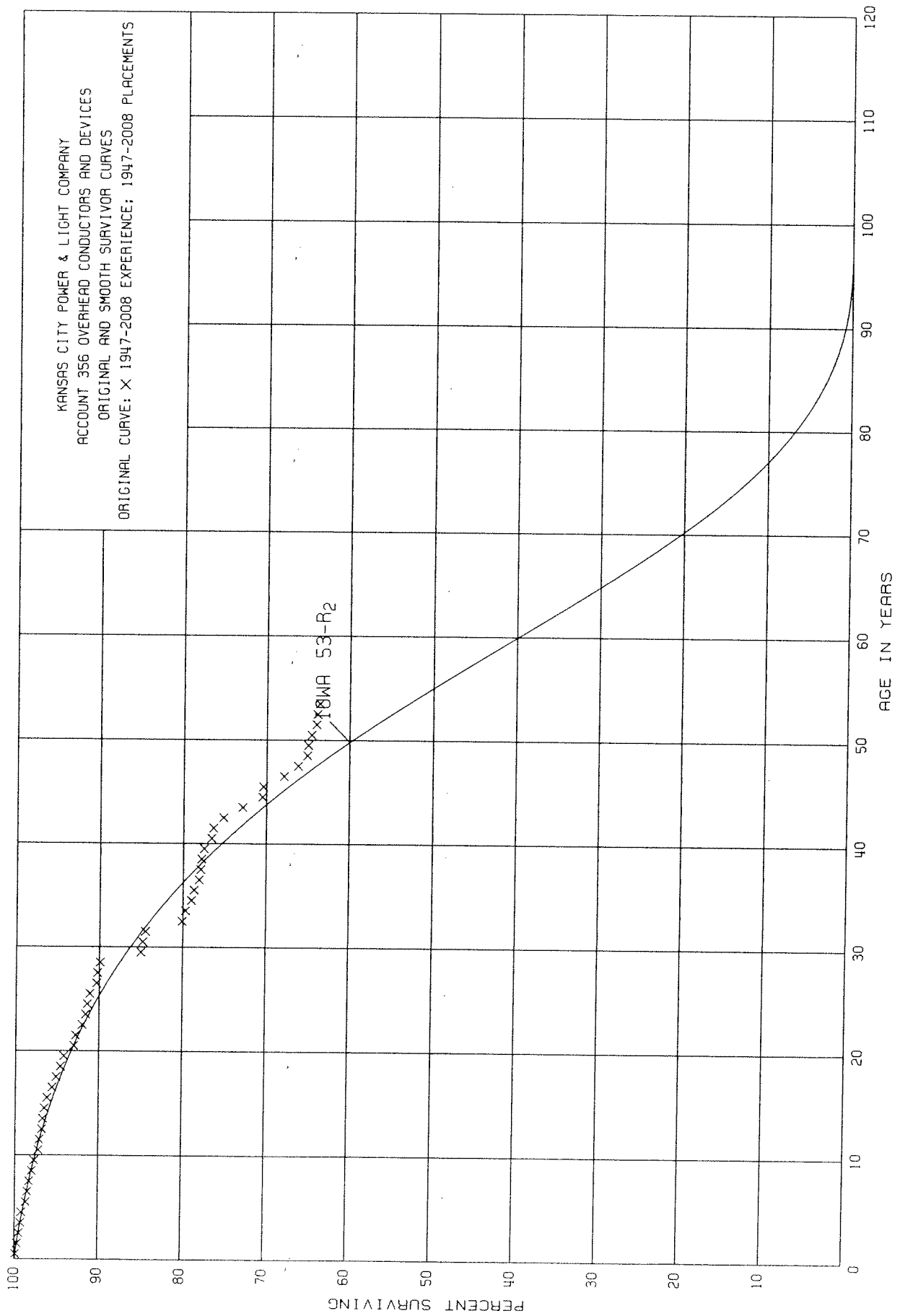
ACCOUNT 355 POLES AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2008

EXPERIENCE BAND 1941-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,090,126	139,862	0.0173	0.9827	68.29
40.5	6,418,555	187,602	0.0292	0.9708	67.11
41.5	5,865,942	147,484	0.0251	0.9749	65.15
42.5	5,254,698	246,950	0.0470	0.9530	63.51
43.5	4,616,406	148,694	0.0322	0.9678	60.53
44.5	3,455,108	77,090	0.0223	0.9777	58.58
45.5	3,102,978	150,401	0.0485	0.9515	57.27
46.5	2,845,668	23,557	0.0083	0.9917	54.49
47.5	2,738,770	84,121	0.0307	0.9693	54.04
48.5	2,266,939	39,035	0.0172	0.9828	52.38
49.5	2,156,655	46,379	0.0215	0.9785	51.48
50.5	1,073,318	26,759	0.0249	0.9751	50.37
51.5	1,001,977	37,840	0.0378	0.9622	49.12
52.5	742,173	11,542	0.0156	0.9844	47.26
53.5	688,277	2,965	0.0043	0.9957	46.52
54.5	669,779	16,488	0.0246	0.9754	46.32
55.5	279,170	6,311	0.0226	0.9774	45.18
56.5	272,859	8,317	0.0305	0.9695	44.16
57.5	231,484	1,044	0.0045	0.9955	42.81
58.5	213,112	5,975	0.0280	0.9720	42.62
59.5	205,974	11,288	0.0548	0.9452	41.43
60.5	998		0.0000	1.0000	39.16
61.5	998	998	1.0000	0.0000	39.16
62.5					0.00



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

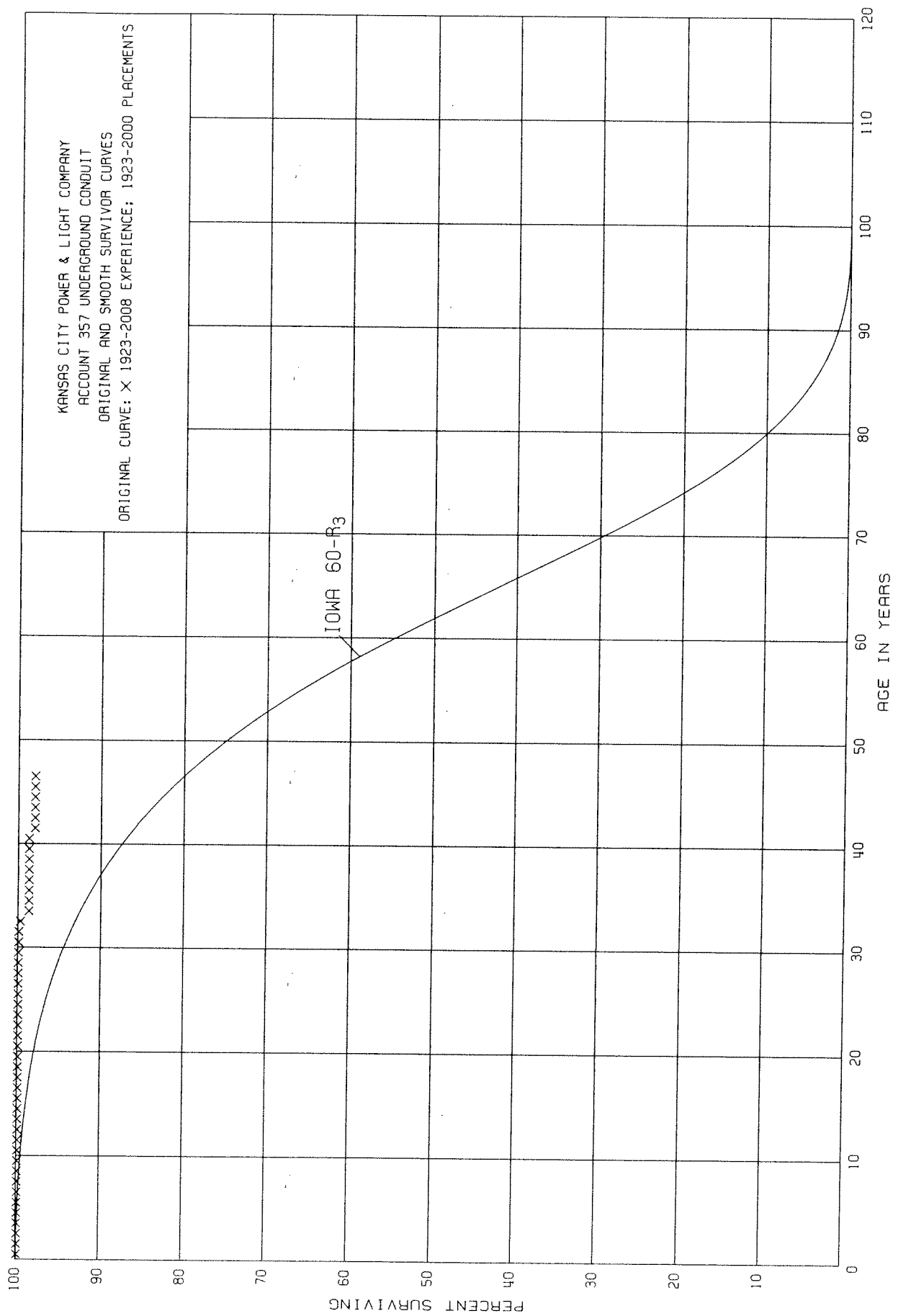
PLACEMENT BAND 1947-2008

EXPERIENCE BAND 1947-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,435,915	46,980	0.0005	0.9995	100.00
0.5	92,394,346	195,235	0.0021	0.9979	99.95
1.5	87,746,143	253,203	0.0029	0.9971	99.74
2.5	78,773,333	159,424	0.0020	0.9980	99.45
3.5	77,387,672	74,253	0.0010	0.9990	99.25
4.5	75,871,089	319,933	0.0042	0.9958	99.15
5.5	64,300,859	173,430	0.0027	0.9973	98.73
6.5	63,680,026	97,200	0.0015	0.9985	98.46
7.5	61,408,297	192,042	0.0031	0.9969	98.31
8.5	60,579,665	183,756	0.0030	0.9970	98.01
9.5	59,012,356	288,315	0.0049	0.9951	97.72
10.5	57,801,946	99,164	0.0017	0.9983	97.24
11.5	56,791,469	183,950	0.0032	0.9968	97.07
12.5	55,240,038	34,023	0.0006	0.9994	96.76
13.5	51,787,321	115,384	0.0022	0.9978	96.70
14.5	48,919,996	126,265	0.0026	0.9974	96.49
15.5	47,446,627	321,036	0.0068	0.9932	96.24
16.5	43,638,139	222,947	0.0051	0.9949	95.59
17.5	42,037,945	238,065	0.0057	0.9943	95.10
18.5	38,977,117	162,796	0.0042	0.9958	94.56
19.5	33,840,131	407,342	0.0120	0.9880	94.16
20.5	32,856,547	77,675	0.0024	0.9976	93.03
21.5	32,079,532	276,381	0.0086	0.9914	92.81
22.5	31,335,717	132,041	0.0042	0.9958	92.01
23.5	30,595,393	83,973	0.0027	0.9973	91.62
24.5	28,673,376	95,452	0.0033	0.9967	91.37
25.5	28,437,923	235,637	0.0083	0.9917	91.07
26.5	28,089,301	45,880	0.0016	0.9984	90.31
27.5	27,948,074	72,835	0.0026	0.9974	90.17
28.5	27,447,092	1,520,894	0.0554	0.9446	89.94
29.5	22,450,734	45,697	0.0020	0.9980	84.96
30.5	22,115,021	65,451	0.0030	0.9970	84.79
31.5	20,396,838	1,074,060	0.0527	0.9473	84.54
32.5	19,198,659	85,649	0.0045	0.9955	80.08
33.5	18,788,793	182,611	0.0097	0.9903	79.72
34.5	18,416,512	57,597	0.0031	0.9969	78.95
35.5	18,047,512	132,675	0.0074	0.9926	78.71
36.5	17,635,077	49,338	0.0028	0.9972	78.13
37.5	16,974,232	21,970	0.0013	0.9987	77.91
38.5	16,212,952	56,415	0.0035	0.9965	77.81

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1947-2008			EXPERIENCE BAND 1947-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,841,398	161,420	0.0117	0.9883	77.54
40.5	10,946,462	29,423	0.0027	0.9973	76.63
41.5	9,745,306	150,802	0.0155	0.9845	76.42
42.5	8,778,071	275,921	0.0314	0.9686	75.24
43.5	7,685,982	251,064	0.0327	0.9673	72.88
44.5	5,974,711	8,758	0.0015	0.9985	70.50
45.5	5,548,841	195,084	0.0352	0.9648	70.39
46.5	5,144,553	129,961	0.0253	0.9747	67.91
47.5	4,803,707	76,309	0.0159	0.9841	66.19
48.5	3,996,879	11,760	0.0029	0.9971	65.14
49.5	3,914,354	18,966	0.0048	0.9952	64.95
50.5	1,944,870	19,170	0.0099	0.9901	64.64
51.5	1,864,484	1,777	0.0010	0.9990	64.00
52.5	1,594,753	7,851	0.0049	0.9951	63.94
53.5	1,468,543		0.0000	1.0000	63.63
54.5	1,447,211		0.0000	1.0000	63.63
55.5	285,471		0.0000	1.0000	63.63
56.5	280,845	6,774	0.0241	0.9759	63.63
57.5	258,741		0.0000	1.0000	62.10
58.5	257,099		0.0000	1.0000	62.10
59.5	248,460		0.0000	1.0000	62.10
60.5	18,960		0.0000	1.0000	62.10
61.5					62.10



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2000			EXPERIENCE BAND 1923-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,143,044		0.0000	1.0000	100.00
0.5	3,143,044		0.0000	1.0000	100.00
1.5	3,145,688		0.0000	1.0000	100.00
2.5	3,146,571		0.0000	1.0000	100.00
3.5	3,142,765		0.0000	1.0000	100.00
4.5	3,261,953	408	0.0001	0.9999	100.00
5.5	3,261,545		0.0000	1.0000	99.99
6.5	3,261,206		0.0000	1.0000	99.99
7.5	3,260,092		0.0000	1.0000	99.99
8.5	2,964,667	332	0.0001	0.9999	99.99
9.5	2,962,608		0.0000	1.0000	99.98
10.5	2,962,590		0.0000	1.0000	99.98
11.5	2,962,590		0.0000	1.0000	99.98
12.5	2,955,984	57	0.0000	1.0000	99.98
13.5	2,955,417		0.0000	1.0000	99.98
14.5	2,955,417		0.0000	1.0000	99.98
15.5	2,638,473		0.0000	1.0000	99.98
16.5	2,638,243		0.0000	1.0000	99.98
17.5	2,638,243		0.0000	1.0000	99.98
18.5	2,638,243		0.0000	1.0000	99.98
19.5	2,638,216		0.0000	1.0000	99.98
20.5	2,638,216	40	0.0000	1.0000	99.98
21.5	2,637,337	1,657	0.0006	0.9994	99.98
22.5	2,635,680		0.0000	1.0000	99.92
23.5	2,617,399		0.0000	1.0000	99.92
24.5	2,617,399		0.0000	1.0000	99.92
25.5	2,616,991		0.0000	1.0000	99.92
26.5	2,616,991		0.0000	1.0000	99.92
27.5	2,616,991	274	0.0001	0.9999	99.92
28.5	2,611,955		0.0000	1.0000	99.91
29.5	2,611,955		0.0000	1.0000	99.91
30.5	2,608,672		0.0000	1.0000	99.91
31.5	2,608,672	6,380	0.0024	0.9976	99.91
32.5	2,528,997	23,660	0.0094	0.9906	99.67
33.5	2,505,337		0.0000	1.0000	98.73
34.5	2,505,337		0.0000	1.0000	98.73
35.5	2,505,337		0.0000	1.0000	98.73
36.5	2,503,031		0.0000	1.0000	98.73
37.5	2,501,639		0.0000	1.0000	98.73
38.5	2,090,963		0.0000	1.0000	98.73

KANSAS CITY POWER & LIGHT COMPANY

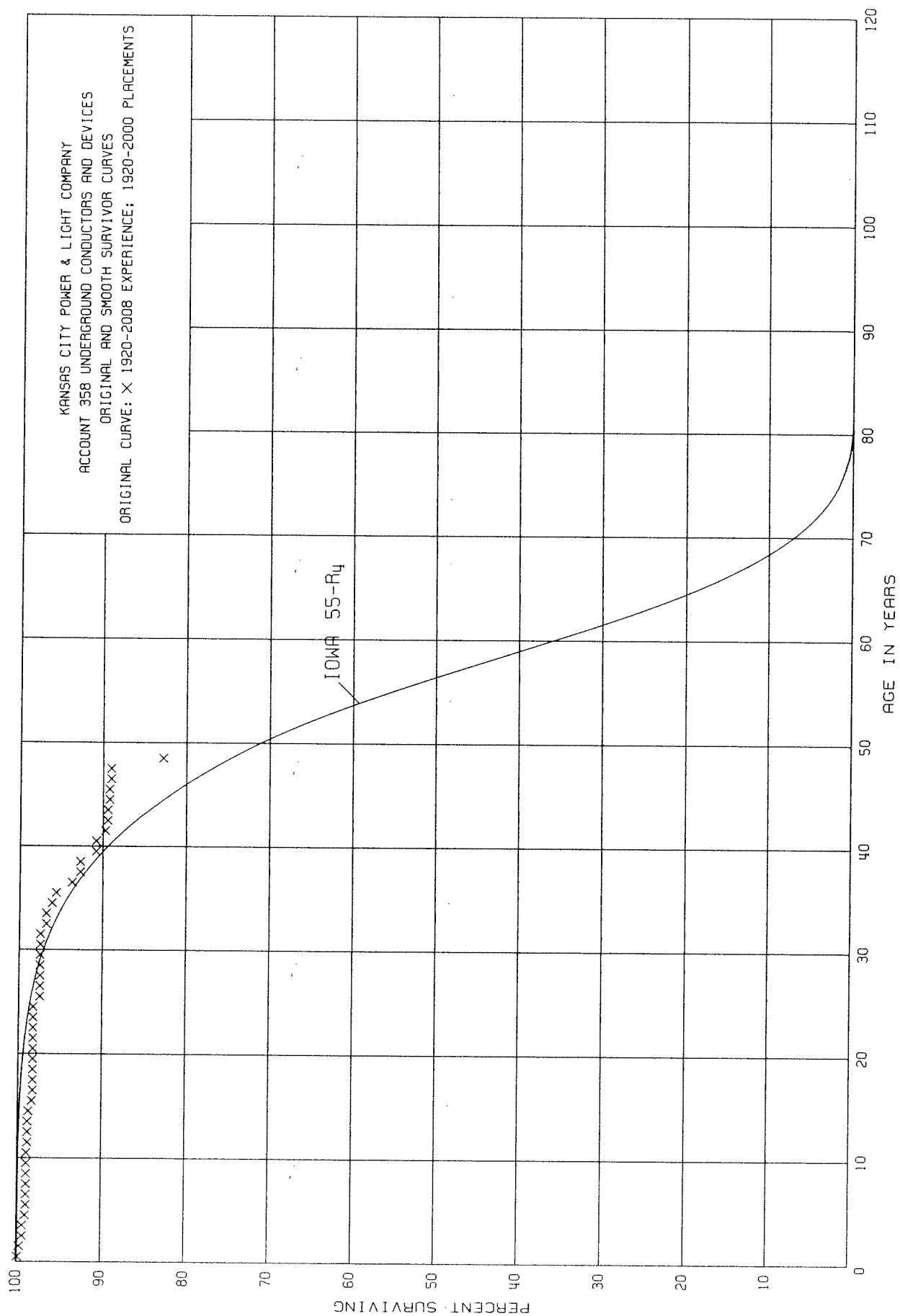
ACCOUNT 357 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2000

EXPERIENCE BAND 1923-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,495,396		0.0000	1.0000	98.73
40.5	1,495,396	10,710	0.0072	0.9928	98.73
41.5	1,484,686		0.0000	1.0000	98.02
42.5	1,484,686		0.0000	1.0000	98.02
43.5	1,059,115		0.0000	1.0000	98.02
44.5	1,059,115		0.0000	1.0000	98.02
45.5	1,059,115		0.0000	1.0000	98.02
46.5	217,073		0.0000	1.0000	98.02
47.5	217,073		0.0000	1.0000	98.02
48.5	217,073		0.0000	1.0000	98.02
49.5					98.02



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2000			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,218,538		0.0000	1.0000	100.00
0.5	3,245,297	9,622	0.0030	0.9970	100.00
1.5	3,713,832	11,603	0.0031	0.9969	99.70
2.5	3,704,318	1,385	0.0004	0.9996	99.39
3.5	3,700,844	8,900	0.0024	0.9976	99.35
4.5	3,665,531	2,961	0.0008	0.9992	99.11
5.5	3,633,307	428	0.0001	0.9999	99.03
6.5	3,632,879		0.0000	1.0000	99.02
7.5	3,642,452		0.0000	1.0000	99.02
8.5	3,290,024		0.0000	1.0000	99.02
9.5	3,305,063	595	0.0002	0.9998	99.02
10.5	3,348,502	4,869	0.0015	0.9985	99.00
11.5	3,555,620		0.0000	1.0000	98.85
12.5	3,125,929		0.0000	1.0000	98.85
13.5	3,125,929	1,562	0.0005	0.9995	98.85
14.5	3,109,328	11,307	0.0036	0.9964	98.80
15.5	2,872,211	3,659	0.0013	0.9987	98.44
16.5	2,648,489		0.0000	1.0000	98.31
17.5	2,648,489		0.0000	1.0000	98.31
18.5	2,689,802		0.0000	1.0000	98.31
19.5	2,689,802		0.0000	1.0000	98.31
20.5	2,689,802		0.0000	1.0000	98.31
21.5	2,764,514		0.0000	1.0000	98.31
22.5	2,764,514		0.0000	1.0000	98.31
23.5	2,764,514		0.0000	1.0000	98.31
24.5	2,764,514	21,860	0.0079	0.9921	98.31
25.5	2,742,654		0.0000	1.0000	97.53
26.5	2,762,387		0.0000	1.0000	97.53
27.5	2,762,859	243	0.0001	0.9999	97.53
28.5	2,815,443		0.0000	1.0000	97.52
29.5	2,898,424		0.0000	1.0000	97.52
30.5	2,913,882		0.0000	1.0000	97.52
31.5	2,940,294	23,037	0.0078	0.9922	97.52
32.5	2,835,016		0.0000	1.0000	96.76
33.5	2,835,016	19,369	0.0068	0.9932	96.76
34.5	2,797,792	15,458	0.0055	0.9945	96.10
35.5	2,782,334	53,774	0.0193	0.9807	95.57
36.5	2,702,148	29,015	0.0107	0.9893	93.73
37.5	2,688,413		0.0000	1.0000	92.73
38.5	2,149,734	43,785	0.0204	0.9796	92.73

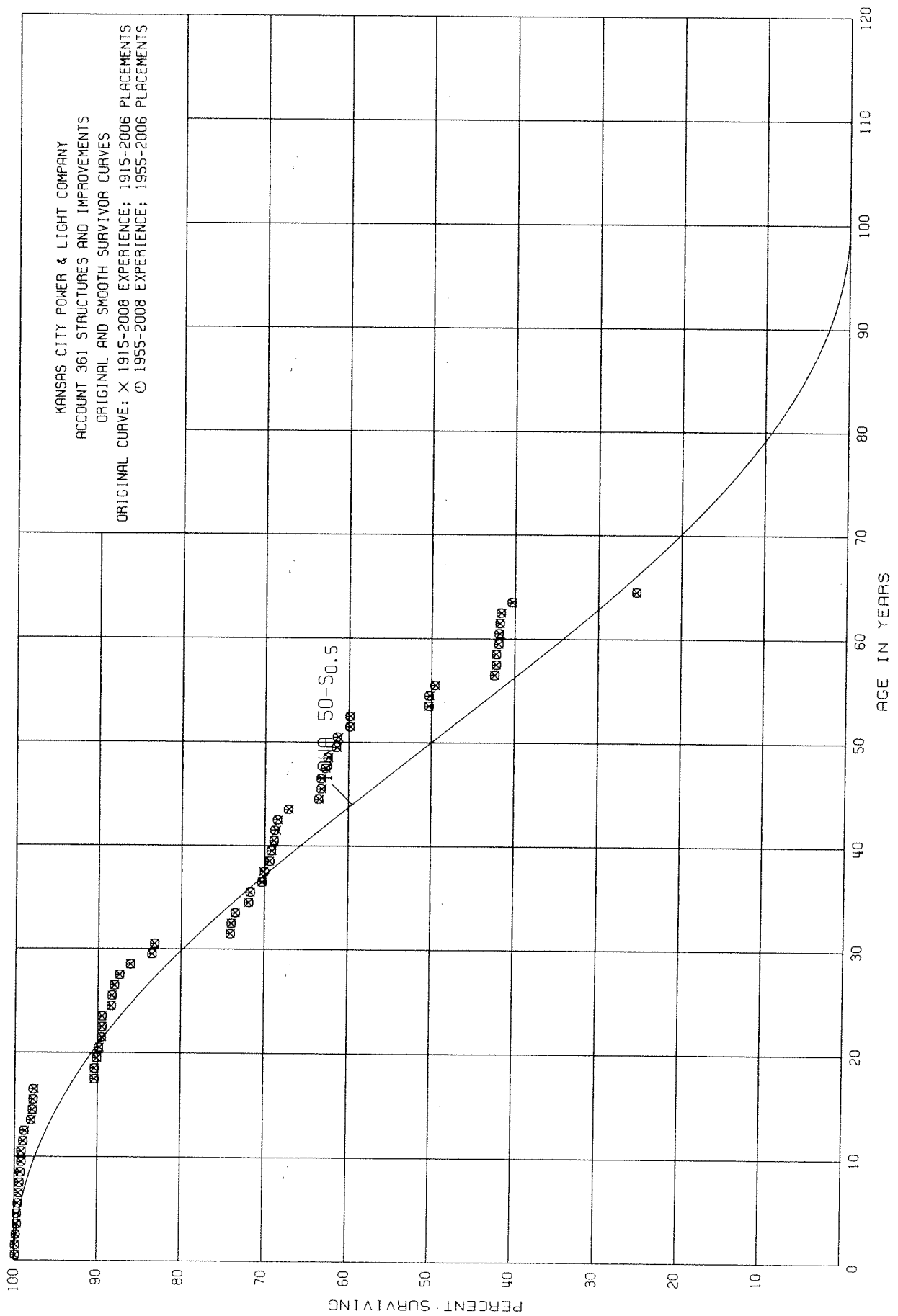
KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2000

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,497,250		0.0000	1.0000	90.84
40.5	1,497,250	18,810	0.0126	0.9874	90.84
41.5	1,478,440	5,123	0.0035	0.9965	89.70
42.5	1,468,474		0.0000	1.0000	89.39
43.5	989,410	2,452	0.0025	0.9975	89.39
44.5	984,278		0.0000	1.0000	89.17
45.5	984,278	2,283	0.0023	0.9977	89.17
46.5	383,813		0.0000	1.0000	88.96
47.5	383,813	26,743	0.0697	0.9303	88.96
48.5	357,070		0.0000	1.0000	82.76
49.5	472		0.0000	1.0000	82.76
50.5	472		0.0000	1.0000	82.76
51.5	472		0.0000	1.0000	82.76
52.5	472		0.0000	1.0000	82.76
53.5	472		0.0000	1.0000	82.76
54.5	472	472	1.0000	0.0000	82.76
55.5					0.00



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2006			EXPERIENCE BAND 1915-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,774,458	3,241	0.0003	0.9997	100.00
0.5	12,451,463	963	0.0001	0.9999	99.97
1.5	12,223,463	21,268	0.0017	0.9983	99.96
2.5	12,131,712	9,009	0.0007	0.9993	99.79
3.5	11,968,231	3,687	0.0003	0.9997	99.72
4.5	11,554,340	5,612	0.0005	0.9995	99.69
5.5	11,322,174	15,142	0.0013	0.9987	99.64
6.5	11,141,100	13,138	0.0012	0.9988	99.51
7.5	10,022,420	10,162	0.0010	0.9990	99.39
8.5	9,765,737	5,467	0.0006	0.9994	99.29
9.5	9,465,045	5,280	0.0006	0.9994	99.23
10.5	9,231,062	15,407	0.0017	0.9983	99.17
11.5	9,009,899	14,145	0.0016	0.9984	99.00
12.5	8,242,583	66,911	0.0081	0.9919	98.84
13.5	8,019,724	12,075	0.0015	0.9985	98.04
14.5	7,643,659	10,151	0.0013	0.9987	97.89
15.5	7,196,360	1,880	0.0003	0.9997	97.76
16.5	7,210,622	539,607	0.0748	0.9252	97.73
17.5	6,650,168	3,056	0.0005	0.9995	90.42
18.5	5,803,604	18,992	0.0033	0.9967	90.37
19.5	5,478,620	13,646	0.0025	0.9975	90.07
20.5	5,040,220	16,601	0.0033	0.9967	89.84
21.5	5,026,611	3,108	0.0006	0.9994	89.54
22.5	4,995,790	2,742	0.0005	0.9995	89.49
23.5	4,393,440	50,508	0.0115	0.9885	89.45
24.5	3,826,984	4,695	0.0012	0.9988	88.42
25.5	3,675,063	12,747	0.0035	0.9965	88.31
26.5	3,622,611	26,185	0.0072	0.9928	88.00
27.5	3,593,010	52,120	0.0145	0.9855	87.37
28.5	3,539,359	106,848	0.0302	0.9698	86.10
29.5	3,378,013	13,659	0.0040	0.9960	83.50
30.5	3,364,354	367,544	0.1092	0.8908	83.17
31.5	2,867,554	3,851	0.0013	0.9987	74.09
32.5	2,831,914	17,226	0.0061	0.9939	73.99
33.5	2,650,552	57,471	0.0217	0.9783	73.54
34.5	2,193,461	6,311	0.0029	0.9971	71.94
35.5	2,090,642	42,336	0.0203	0.9797	71.73
36.5	1,935,540	5,761	0.0030	0.9970	70.27
37.5	1,742,361	16,161	0.0093	0.9907	70.06
38.5	1,555,567	6,001	0.0039	0.9961	69.41

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2006			EXPERIENCE BAND 1915-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,379,341	5,103	0.0037	0.9963	69.14
40.5	1,302,202	4,714	0.0036	0.9964	68.88
41.5	1,318,668	4,750	0.0036	0.9964	68.63
42.5	1,070,422	20,377	0.0190	0.9810	68.38
43.5	896,917	48,209	0.0537	0.9463	67.08
44.5	676,320	3,041	0.0045	0.9955	63.48
45.5	650,736	201	0.0003	0.9997	63.19
46.5	644,000	4,714	0.0073	0.9927	63.17
47.5	625,424	3,037	0.0049	0.9951	62.71
48.5	605,183	9,979	0.0165	0.9835	62.40
49.5	519,936	1,119	0.0022	0.9978	61.37
50.5	513,334	12,117	0.0236	0.9764	61.23
51.5	426,225		0.0000	1.0000	59.78
52.5	389,266	61,899	0.1590	0.8410	59.78
53.5	299,042	202	0.0007	0.9993	50.27
54.5	293,290	4,025	0.0137	0.9863	50.23
55.5	279,413	40,401	0.1446	0.8554	49.54
56.5	263,513	1,251	0.0047	0.9953	42.38
57.5	228,078		0.0000	1.0000	42.18
58.5	193,581	1,477	0.0076	0.9924	42.18
59.5	171,013	181	0.0011	0.9989	41.86
60.5	160,133	234	0.0015	0.9985	41.81
61.5	139,485	362	0.0026	0.9974	41.75
62.5	139,123	4,330	0.0311	0.9689	41.64
63.5	79,054	29,349	0.3713	0.6287	40.34
64.5	49,705		0.0000	1.0000	25.36
65.5	6,805		0.0000	1.0000	25.36
66.5	6,747		0.0000	1.0000	25.36
67.5	6,747		0.0000	1.0000	25.36
68.5	6,747		0.0000	1.0000	25.36
69.5	11,099		0.0000	1.0000	25.36
70.5	11,099		0.0000	1.0000	25.36
71.5	6,055		0.0000	1.0000	25.36
72.5	5,536		0.0000	1.0000	25.36
73.5	5,536		0.0000	1.0000	25.36
74.5	5,443		0.0000	1.0000	25.36
75.5	4,963		0.0000	1.0000	25.36
76.5	146,121	411	0.0028	0.9972	25.36
77.5	145,415	702	0.0048	0.9952	25.29
78.5	2,960		0.0000	1.0000	25.17
79.5	2,580	2,580	1.0000	0.0000	25.17
80.5					0.00

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-1953 EXPERIENCE BAND 1915-2008
PLACEMENT BAND 1955-2006 EXPERIENCE BAND 1955-2008

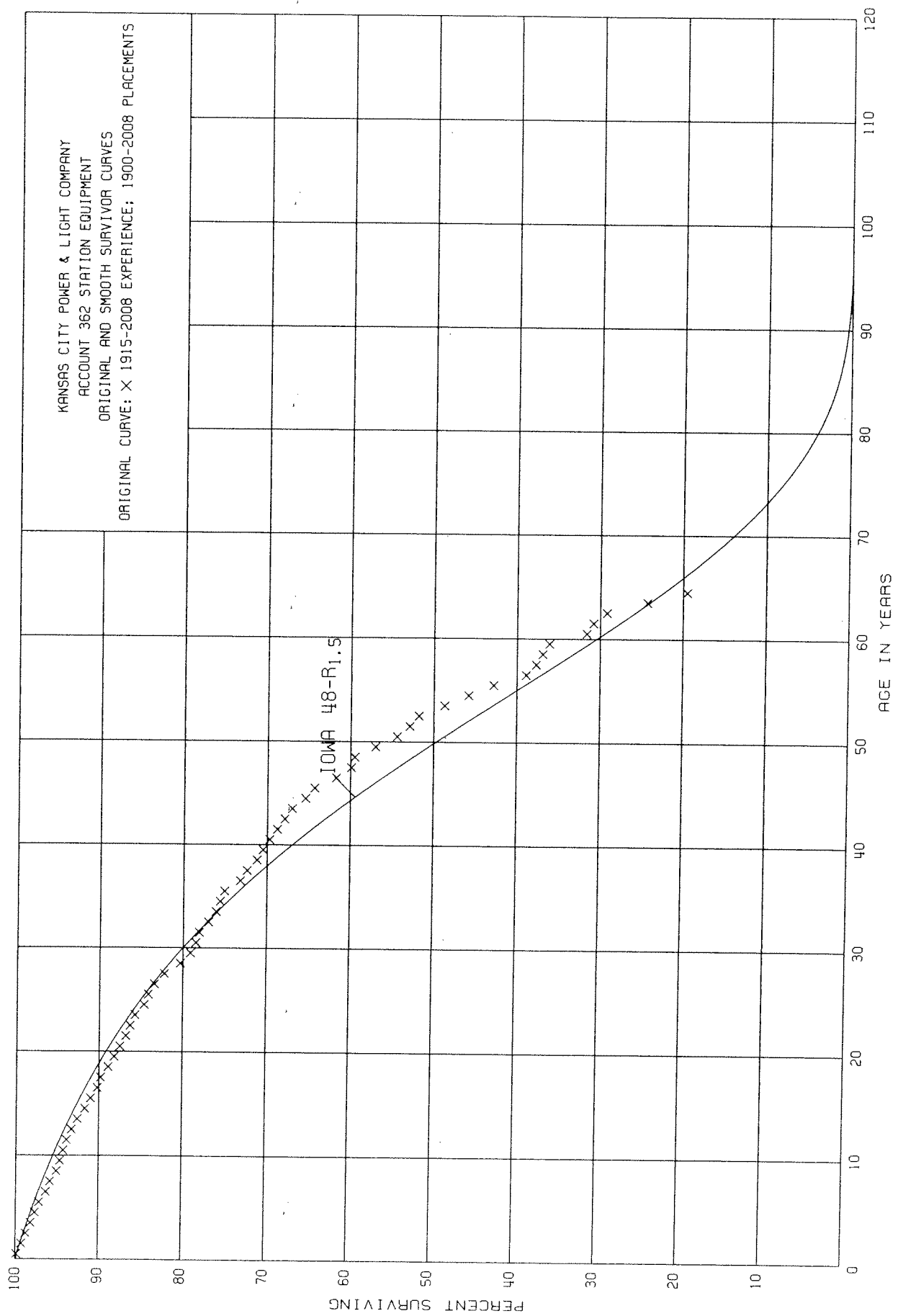
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,766,808	3,241	0.0003	0.9997	100.00
0.5	12,443,814	963	0.0001	0.9999	99.97
1.5	12,215,813	21,268	0.0017	0.9983	99.96
2.5	12,124,062	9,009	0.0007	0.9993	99.79
3.5	11,960,581	3,687	0.0003	0.9997	99.72
4.5	11,546,690	5,612	0.0005	0.9995	99.69
5.5	11,314,524	15,142	0.0013	0.9987	99.64
6.5	11,133,450	13,138	0.0012	0.9988	99.51
7.5	10,014,770	9,361	0.0009	0.9991	99.39
8.5	9,758,888	5,467	0.0006	0.9994	99.30
9.5	9,458,196	5,280	0.0006	0.9994	99.24
10.5	9,224,485	15,407	0.0017	0.9983	99.18
11.5	9,003,323	14,145	0.0016	0.9984	99.01
12.5	8,236,006	66,911	0.0081	0.9919	98.85
13.5	8,013,148	12,075	0.0015	0.9985	98.05
14.5	7,637,082	10,151	0.0013	0.9987	97.90
15.5	7,189,783	1,593	0.0002	0.9998	97.77
16.5	7,204,334	539,607	0.0749	0.9251	97.75
17.5	6,643,363	3,056	0.0005	0.9995	90.43
18.5	5,796,799	18,992	0.0033	0.9967	90.38
19.5	5,471,815	13,646	0.0025	0.9975	90.08
20.5	5,033,415	16,601	0.0033	0.9967	89.85
21.5	5,019,806	2,714	0.0005	0.9995	89.55
22.5	4,989,380	2,742	0.0005	0.9995	89.51
23.5	4,387,030	50,508	0.0115	0.9885	89.47
24.5	3,820,573	4,695	0.0012	0.9988	88.44
25.5	3,668,653	12,747	0.0035	0.9965	88.33
26.5	3,616,201	26,185	0.0072	0.9928	88.02
27.5	3,586,599	52,120	0.0145	0.9855	87.39
28.5	3,532,948	106,848	0.0302	0.9698	86.12
29.5	3,371,602	13,659	0.0041	0.9959	83.52
30.5	3,357,943	367,544	0.1095	0.8905	83.18
31.5	2,861,143	3,851	0.0013	0.9987	74.07
32.5	2,825,503	17,226	0.0061	0.9939	73.97
33.5	2,644,142	57,471	0.0217	0.9783	73.52
34.5	2,187,050	6,311	0.0029	0.9971	71.92
35.5	2,084,231	42,336	0.0203	0.9797	71.71
36.5	1,929,129	5,761	0.0030	0.9970	70.25
37.5	1,735,950	15,367	0.0089	0.9911	70.04
38.5	1,549,949	6,001	0.0039	0.9961	69.42

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-1953			EXPERIENCE BAND 1915-2008		
PLACEMENT BAND 1955-2006			EXPERIENCE BAND 1955-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,373,724	5,067	0.0037	0.9963	69.15
40.5	1,296,621	2,461	0.0019	0.9981	68.89
41.5	1,315,340	4,750	0.0036	0.9964	68.76
42.5	1,067,093	20,377	0.0191	0.9809	68.51
43.5	893,589	48,209	0.0539	0.9461	67.20
44.5	672,992	3,041	0.0045	0.9955	63.58
45.5	647,408	201	0.0003	0.9997	63.29
46.5	640,672	4,714	0.0074	0.9926	63.27
47.5	622,095	3,037	0.0049	0.9951	62.80
48.5	601,854	9,979	0.0166	0.9834	62.49
49.5	516,733	537	0.0010	0.9990	61.45
50.5	510,714	12,117	0.0237	0.9763	61.39
51.5	423,604		0.0000	1.0000	59.94
52.5	386,646	61,899	0.1601	0.8399	59.94
53.5	296,422	202	0.0007	0.9993	50.34
54.5	293,290	4,025	0.0137	0.9863	50.30
55.5	279,413	40,401	0.1446	0.8554	49.61
56.5	263,513	1,251	0.0047	0.9953	42.44
57.5	228,078		0.0000	1.0000	42.24
58.5	193,581	1,477	0.0076	0.9924	42.24
59.5	171,013	181	0.0011	0.9989	41.92
60.5	160,133	234	0.0015	0.9985	41.87
61.5	139,485	362	0.0026	0.9974	41.81
62.5	139,123	4,330	0.0311	0.9689	41.70
63.5	79,054	29,349	0.3713	0.6287	40.40
64.5	49,705		0.0000	1.0000	25.40
65.5	6,805		0.0000	1.0000	25.40
66.5	6,747		0.0000	1.0000	25.40
67.5	6,747		0.0000	1.0000	25.40
68.5	6,747		0.0000	1.0000	25.40
69.5	11,099		0.0000	1.0000	25.40
70.5	11,099		0.0000	1.0000	25.40
71.5	6,055		0.0000	1.0000	25.40
72.5	5,536		0.0000	1.0000	25.40
73.5	5,536		0.0000	1.0000	25.40
74.5	5,443		0.0000	1.0000	25.40
75.5	4,963		0.0000	1.0000	25.40
76.5	146,121	411	0.0028	0.9972	25.40
77.5	145,415	702	0.0048	0.9952	25.33
78.5	2,960		0.0000	1.0000	25.21
79.5	2,580	2,580	1.0000	0.0000	25.21
80.5					0.00



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2008

EXPERIENCE BAND 1915-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	203,327,872	266,210	0.0013	0.9987	100.00
0.5	200,267,267	1,064,594	0.0053	0.9947	99.87
1.5	191,759,686	1,061,173	0.0055	0.9945	99.34
2.5	185,143,833	1,159,848	0.0063	0.9937	98.79
3.5	179,177,248	831,394	0.0046	0.9954	98.17
4.5	170,223,014	862,231	0.0051	0.9949	97.72
5.5	167,425,907	1,353,088	0.0081	0.9919	97.22
6.5	159,412,730	887,961	0.0056	0.9944	96.43
7.5	147,408,638	1,163,057	0.0079	0.9921	95.89
8.5	142,057,648	629,250	0.0044	0.9956	95.13
9.5	133,939,674	629,813	0.0047	0.9953	94.71
10.5	128,304,988	542,607	0.0042	0.9958	94.26
11.5	122,067,429	788,861	0.0065	0.9935	93.86
12.5	113,118,773	752,243	0.0067	0.9933	93.25
13.5	108,448,916	1,071,746	0.0099	0.9901	92.63
14.5	102,457,682	750,376	0.0073	0.9927	91.71
15.5	97,096,859	851,222	0.0088	0.9912	91.04
16.5	94,075,078	467,007	0.0050	0.9950	90.24
17.5	88,539,597	849,189	0.0096	0.9904	89.79
18.5	80,849,997	628,933	0.0078	0.9922	88.93
19.5	75,977,889	601,274	0.0079	0.9921	88.24
20.5	71,513,468	619,386	0.0087	0.9913	87.54
21.5	70,049,513	421,151	0.0060	0.9940	86.78
22.5	67,827,220	405,775	0.0060	0.9940	86.26
23.5	61,480,738	832,566	0.0135	0.9865	85.74
24.5	58,244,539	361,699	0.0062	0.9938	84.58
25.5	55,195,732	442,240	0.0080	0.9920	84.06
26.5	53,877,558	775,249	0.0144	0.9856	83.39
27.5	52,641,679	1,236,986	0.0235	0.9765	82.19
28.5	50,744,178	761,218	0.0150	0.9850	80.26
29.5	48,725,637	368,148	0.0076	0.9924	79.06
30.5	47,810,604	203,110	0.0042	0.9958	78.46
31.5	45,696,493	654,105	0.0143	0.9857	78.13
32.5	42,920,795	483,795	0.0113	0.9887	77.01
33.5	38,328,444	252,383	0.0066	0.9934	76.14
34.5	35,705,648	246,676	0.0069	0.9931	75.64
35.5	33,950,017	883,769	0.0260	0.9740	75.12
36.5	31,356,856	321,422	0.0103	0.9897	73.17
37.5	28,480,072	468,075	0.0164	0.9836	72.42
38.5	24,331,863	249,465	0.0103	0.9897	71.23

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008

EXPERIENCE BAND 1915-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,987,380	253,690	0.0115	0.9885	70.50
40.5	20,126,027	271,804	0.0135	0.9865	69.69
41.5	18,764,645	221,734	0.0118	0.9882	68.75
42.5	17,767,219	248,042	0.0140	0.9860	67.94
43.5	14,792,522	341,699	0.0231	0.9769	66.99
44.5	12,833,847	216,195	0.0168	0.9832	65.44
45.5	11,331,598	473,878	0.0418	0.9582	64.34
46.5	10,079,500	293,059	0.0291	0.9709	61.65
47.5	9,473,048	49,979	0.0053	0.9947	59.86
48.5	8,951,143	379,917	0.0424	0.9576	59.54
49.5	7,696,371	358,800	0.0466	0.9534	57.02
50.5	6,960,285	185,147	0.0266	0.9734	54.36
51.5	6,922,694	146,989	0.0212	0.9788	52.91
52.5	6,264,250	379,629	0.0606	0.9394	51.79
53.5	5,208,887	305,434	0.0586	0.9414	48.65
54.5	4,361,886	289,192	0.0663	0.9337	45.80
55.5	3,980,041	357,954	0.0899	0.9101	42.76
56.5	3,482,868	110,514	0.0317	0.9683	38.92
57.5	2,395,880	53,783	0.0224	0.9776	37.69
58.5	2,183,356	46,385	0.0212	0.9788	36.85
59.5	1,527,888	188,722	0.1235	0.8765	36.07
60.5	720,640	19,828	0.0275	0.9725	31.62
61.5	682,698	34,841	0.0510	0.9490	30.75
62.5	632,725	106,995	0.1691	0.8309	29.18
63.5	525,724	103,480	0.1968	0.8032	24.25
64.5	422,244	74,404	0.1762	0.8238	19.48
65.5	239,911	254	0.0011	0.9989	16.05
66.5	232,461	75	0.0003	0.9997	16.03
67.5	231,897	3,627	0.0156	0.9844	16.03
68.5	225,858	1,084	0.0048	0.9952	15.78
69.5	224,775	1,942	0.0086	0.9914	15.70
70.5	204,112		0.0000	1.0000	15.56
71.5	192,977	2,027	0.0105	0.9895	15.56
72.5	124,828		0.0000	1.0000	15.40
73.5	124,139	13,452	0.1084	0.8916	15.40
74.5	100,703	724	0.0072	0.9928	13.73
75.5	99,979	6,491	0.0649	0.9351	13.63
76.5	68,103		0.0000	1.0000	12.75
77.5	67,033	1,948	0.0291	0.9709	12.75
78.5	29,213	4,123	0.1411	0.8589	12.38

KANSAS CITY POWER & LIGHT COMPANY

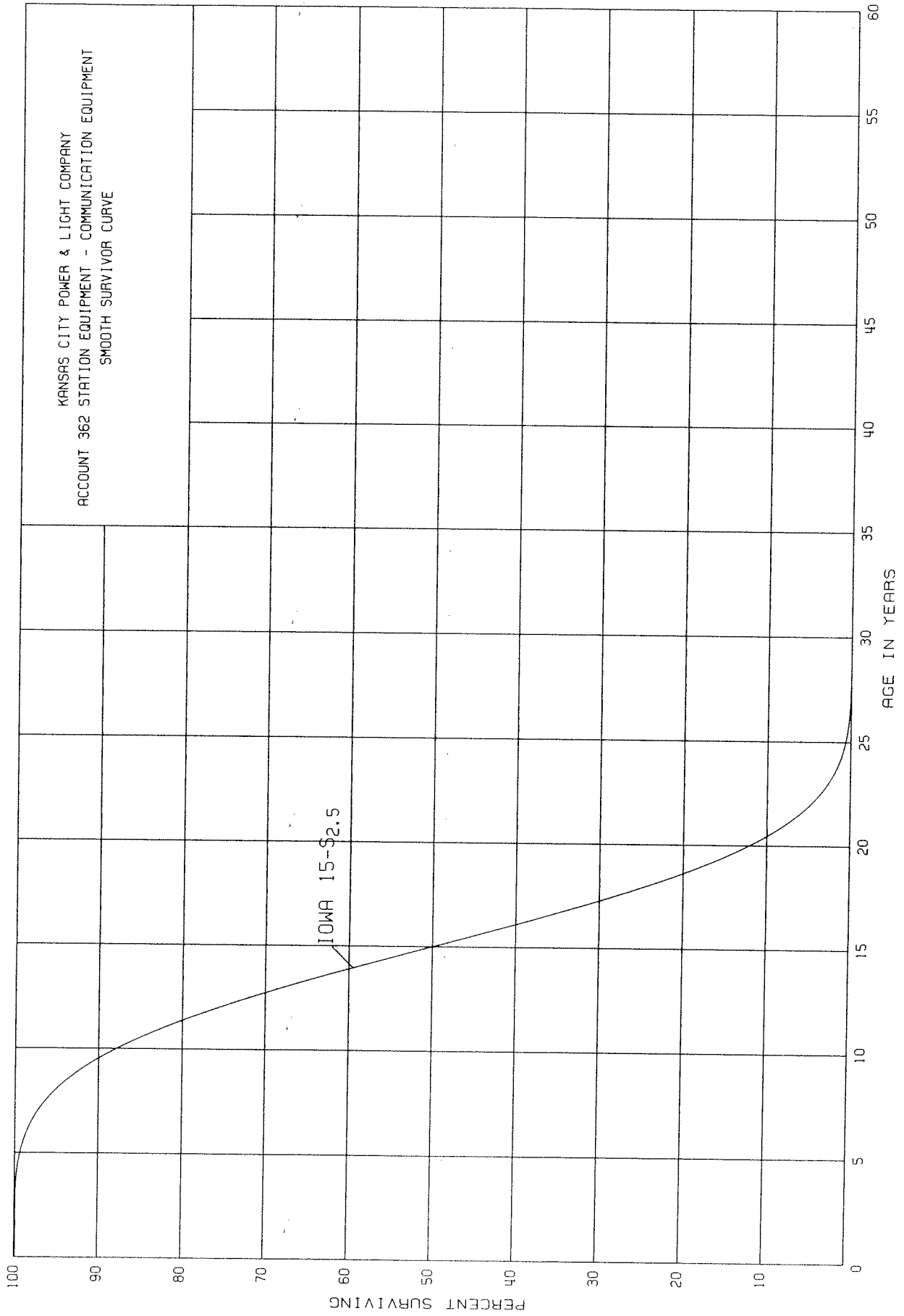
ACCOUNT 362 STATION EQUIPMENT

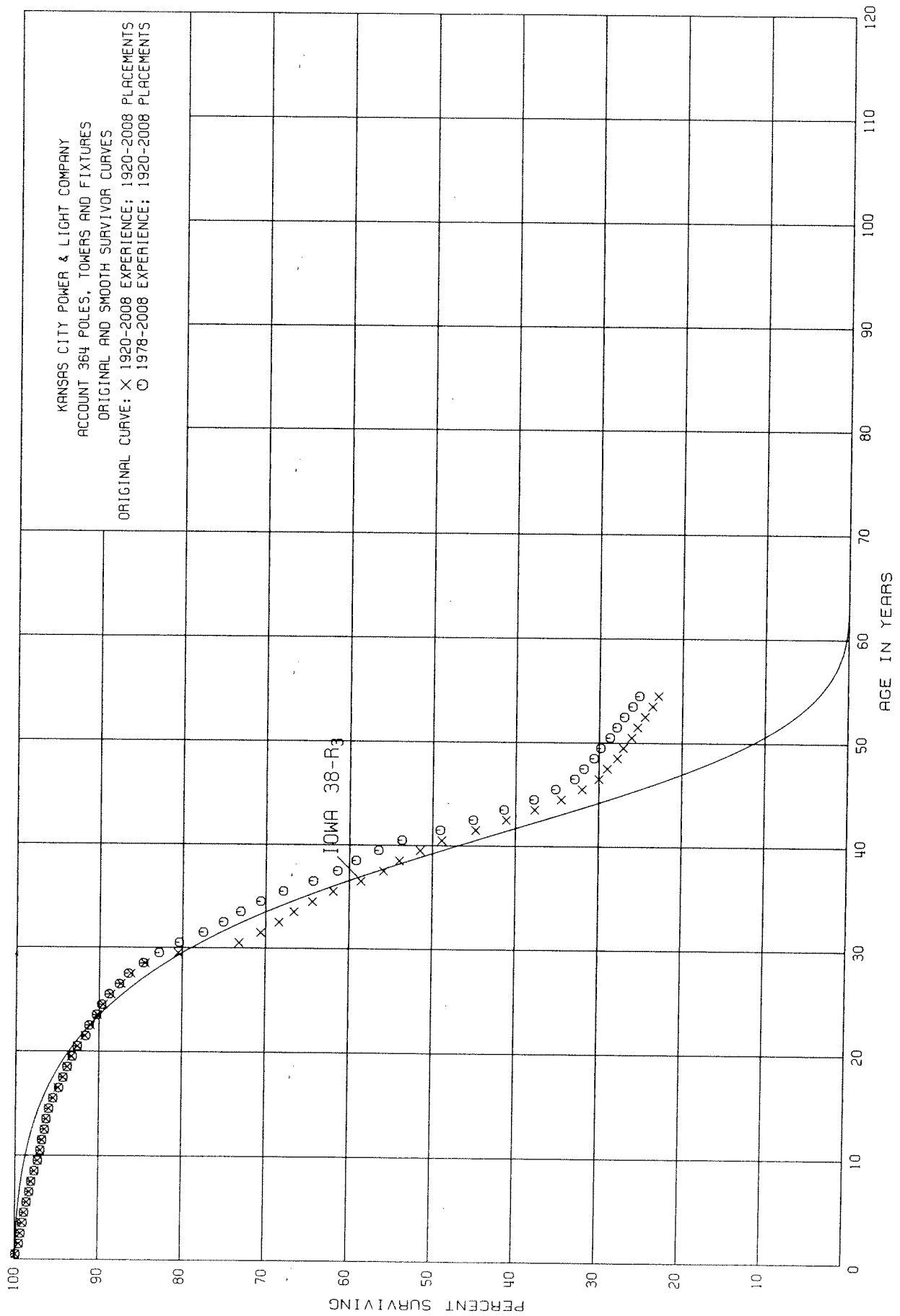
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2008

EXPERIENCE BAND 1915-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	15,196	2,619	0.1723	0.8277	10.63
80.5	12,577	91	0.0072	0.9928	8.80
81.5	12,330	693	0.0562	0.9438	8.74
82.5	11,637	2,605	0.2239	0.7761	8.25
83.5	9,031		0.0000	1.0000	6.40
84.5	8,194		0.0000	1.0000	6.40
85.5	4,366		0.0000	1.0000	6.40
86.5	528	508	0.9621	0.0379	6.40
87.5	20		0.0000	1.0000	0.24
88.5	20		0.0000	1.0000	0.24
89.5					0.24
90.5					
91.5					
92.5					
93.5					
94.5					
95.5					
96.5					
97.5					
98.5					
99.5					
100.5					
101.5					
102.5					
103.5					
104.5					
105.5	49,520		0.0000		
106.5	49,520		0.0000		
107.5	49,520		0.0000		
108.5					





KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	266,110,776	153,891	0.0006	0.9994	100.00
0.5	256,371,522	1,202,729	0.0047	0.9953	99.94
1.5	244,357,272	350,347	0.0014	0.9986	99.47
2.5	235,204,572	493,214	0.0021	0.9979	99.33
3.5	227,123,204	416,071	0.0018	0.9982	99.12
4.5	218,643,228	726,245	0.0033	0.9967	98.94
5.5	200,668,891	615,188	0.0031	0.9969	98.61
6.5	189,902,196	429,366	0.0023	0.9977	98.30
7.5	182,070,160	663,252	0.0036	0.9964	98.07
8.5	173,498,378	749,337	0.0043	0.9957	97.72
9.5	167,652,795	481,415	0.0029	0.9971	97.30
10.5	163,869,728	456,430	0.0028	0.9972	97.02
11.5	158,999,443	410,813	0.0026	0.9974	96.75
12.5	152,762,514	391,101	0.0026	0.9974	96.50
13.5	145,782,045	342,902	0.0024	0.9976	96.25
14.5	139,584,972	827,643	0.0059	0.9941	96.02
15.5	132,335,163	837,831	0.0063	0.9937	95.45
16.5	124,396,400	688,215	0.0055	0.9945	94.85
17.5	116,399,167	638,236	0.0055	0.9945	94.33
18.5	108,889,520	648,936	0.0060	0.9940	93.81
19.5	101,106,659	724,415	0.0072	0.9928	93.25
20.5	93,577,169	931,631	0.0100	0.9900	92.58
21.5	86,938,564	579,151	0.0067	0.9933	91.65
22.5	78,523,880	735,861	0.0094	0.9906	91.04
23.5	70,155,942	518,043	0.0074	0.9926	90.18
24.5	63,695,820	617,715	0.0097	0.9903	89.51
25.5	60,019,458	815,948	0.0136	0.9864	88.64
26.5	56,335,564	788,358	0.0140	0.9860	87.43
27.5	53,043,517	1,084,269	0.0204	0.9796	86.21
28.5	50,574,780	2,347,931	0.0464	0.9536	84.45
29.5	49,230,989	4,452,992	0.0905	0.9095	80.53
30.5	42,709,871	1,520,700	0.0356	0.9644	73.24
31.5	38,950,619	1,225,687	0.0315	0.9685	70.63
32.5	35,671,450	969,436	0.0272	0.9728	68.41
33.5	32,354,697	1,066,574	0.0330	0.9670	66.55
34.5	29,318,578	1,122,453	0.0383	0.9617	64.35
35.5	26,099,225	1,409,029	0.0540	0.9460	61.89
36.5	22,746,066	1,028,264	0.0452	0.9548	58.55
37.5	19,643,278	678,767	0.0346	0.9654	55.90
38.5	17,307,454	801,029	0.0463	0.9537	53.97

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,895,508	732,065	0.0491	0.9509	51.47
40.5	11,544,654	983,479	0.0852	0.9148	48.94
41.5	9,481,433	774,810	0.0817	0.9183	44.77
42.5	7,848,360	655,665	0.0835	0.9165	41.11
43.5	6,022,181	516,049	0.0857	0.9143	37.68
44.5	4,835,781	342,037	0.0707	0.9293	34.45
45.5	3,861,812	243,340	0.0630	0.9370	32.01
46.5	3,060,029	102,489	0.0335	0.9665	29.99
47.5	2,736,631	110,265	0.0403	0.9597	28.99
48.5	2,327,268	58,381	0.0251	0.9749	27.82
49.5	1,878,575	71,816	0.0382	0.9618	27.12
50.5	1,598,272	42,720	0.0267	0.9733	26.08
51.5	1,393,210	45,879	0.0329	0.9671	25.38
52.5	1,161,750	42,390	0.0365	0.9635	24.54
53.5	739,714	22,355	0.0302	0.9698	23.64
54.5	608,068	15,464	0.0254	0.9746	22.93
55.5	501,297	15,099	0.0301	0.9699	22.35
56.5	423,260	10,219	0.0241	0.9759	21.68
57.5	351,423	6,510	0.0185	0.9815	21.16
58.5	207,499	5,665	0.0273	0.9727	20.77
59.5	109,781	3,230	0.0294	0.9706	20.20
60.5	42,504	2,262	0.0532	0.9468	19.61
61.5	4,489	1,660	0.3698	0.6302	18.57
62.5	2,829	1,113	0.3934	0.6066	11.70
63.5	1,716	363	0.2115	0.7885	7.10
64.5	1,353	431	0.3186	0.6814	5.60
65.5	922	176	0.1909	0.8091	3.82
66.5	746	412	0.5523	0.4477	3.09
67.5	334		0.0000	1.0000	1.38
68.5	334	240	0.7186	0.2814	1.38
69.5	94	94	1.0000	0.0000	0.39
70.5					0.00
71.5					
72.5					
73.5					
74.5	532		0.0000		
75.5	532		0.0000		
76.5					
77.5					
78.5					
79.5	573		0.0000		
80.5	573		0.0000		
81.5					

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

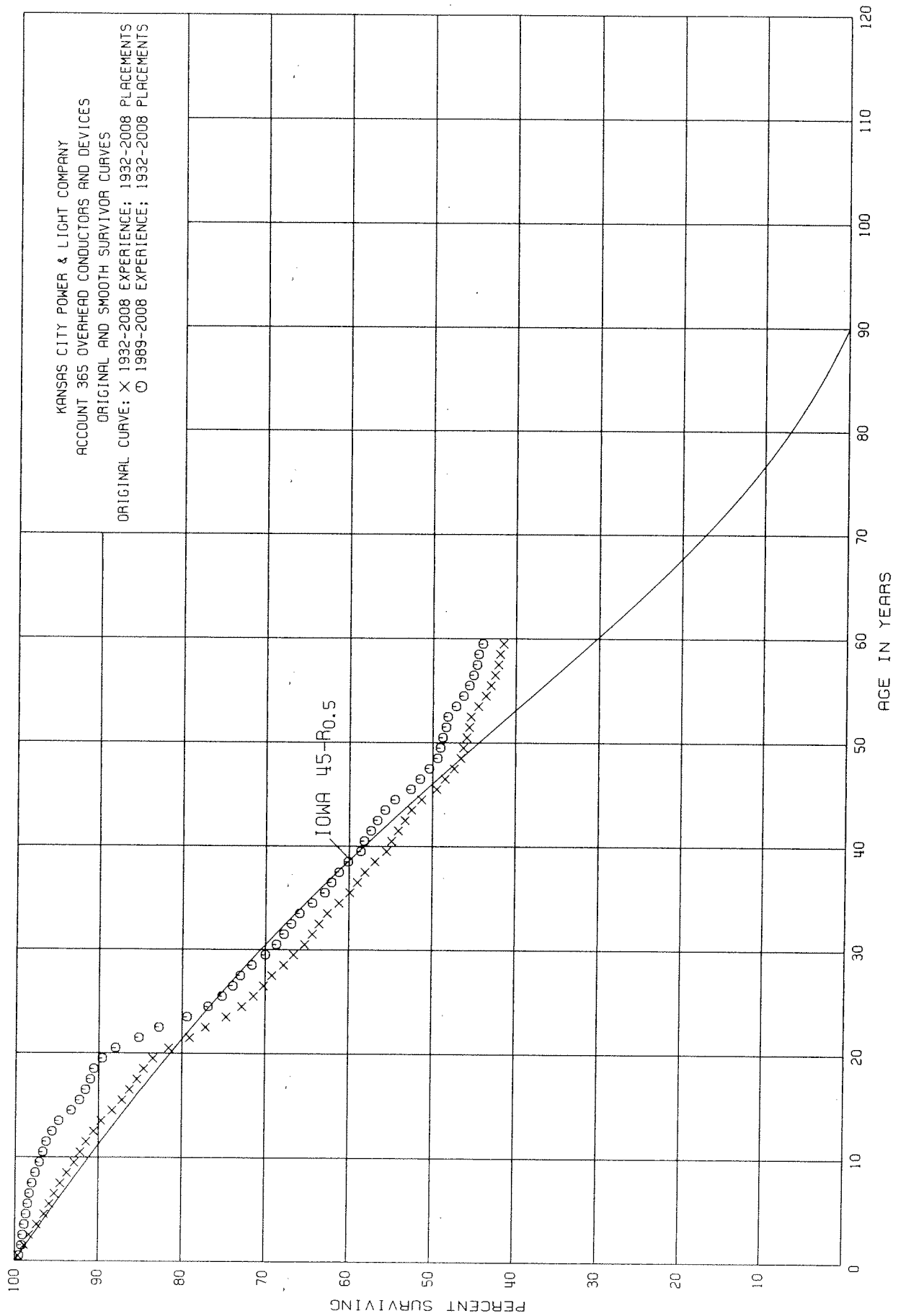
PLACEMENT BAND 1920-1976			EXPERIENCE BAND 1920-1976		
PLACEMENT BAND 1920-2008			EXPERIENCE BAND 1978-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	263,735,300	153,891	0.0006	0.9994	100.00
0.5	254,135,390	1,201,942	0.0047	0.9953	99.94
1.5	241,907,442	349,349	0.0014	0.9986	99.47
2.5	232,976,118	492,223	0.0021	0.9979	99.33
3.5	224,745,522	412,324	0.0018	0.9982	99.12
4.5	216,460,469	720,176	0.0033	0.9967	98.94
5.5	198,189,553	605,946	0.0031	0.9969	98.61
6.5	187,840,490	427,327	0.0023	0.9977	98.30
7.5	180,149,983	661,473	0.0037	0.9963	98.07
8.5	170,438,456	742,598	0.0044	0.9956	97.71
9.5	166,181,050	463,642	0.0028	0.9972	97.28
10.5	162,671,449	442,340	0.0027	0.9973	97.01
11.5	157,288,507	403,273	0.0026	0.9974	96.75
12.5	151,682,756	372,457	0.0025	0.9975	96.50
13.5	144,530,005	342,807	0.0024	0.9976	96.26
14.5	137,933,885	827,643	0.0060	0.9940	96.03
15.5	131,548,522	837,756	0.0064	0.9936	95.45
16.5	123,385,490	673,253	0.0055	0.9945	94.84
17.5	114,935,550	630,232	0.0055	0.9945	94.32
18.5	107,563,550	645,574	0.0060	0.9940	93.80
19.5	99,922,291	724,305	0.0072	0.9928	93.24
20.5	91,800,854	928,894	0.0101	0.9899	92.57
21.5	83,069,222	450,680	0.0054	0.9946	91.64
22.5	77,691,211	719,011	0.0093	0.9907	91.15
23.5	69,242,146	479,494	0.0069	0.9931	90.30
24.5	63,204,405	599,938	0.0095	0.9905	89.68
25.5	59,718,083	810,562	0.0136	0.9864	88.83
26.5	55,722,861	726,003	0.0130	0.9870	87.62
27.5	52,301,579	1,078,779	0.0206	0.9794	86.48
28.5	48,624,865	1,092,257	0.0225	0.9775	84.70
29.5	45,656,620	1,330,048	0.0291	0.9709	82.79
30.5	42,708,521	1,520,700	0.0356	0.9644	80.38
31.5	38,950,283	1,225,687	0.0315	0.9685	77.52
32.5	35,671,275	969,436	0.0272	0.9728	75.08
33.5	32,354,438	1,066,574	0.0330	0.9670	73.04
34.5	29,318,284	1,122,453	0.0383	0.9617	70.63
35.5	26,098,945	1,409,029	0.0540	0.9460	67.92
36.5	22,745,498	1,028,264	0.0452	0.9548	64.25
37.5	19,642,955	678,767	0.0346	0.9654	61.35
38.5	17,307,164	801,029	0.0463	0.9537	59.23

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-1976 EXPERIENCE BAND 1920-1976
PLACEMENT BAND 1920-2008 EXPERIENCE BAND 1978-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,894,810	732,065	0.0491	0.9509	56.49
40.5	11,544,488	983,479	0.0852	0.9148	53.72
41.5	9,479,624	774,810	0.0817	0.9183	49.14
42.5	7,847,949	655,665	0.0835	0.9165	45.13
43.5	6,021,458	516,049	0.0857	0.9143	41.36
44.5	4,835,207	342,037	0.0707	0.9293	37.82
45.5	3,861,258	243,340	0.0630	0.9370	35.15
46.5	3,059,745	102,489	0.0335	0.9665	32.94
47.5	2,734,257	110,265	0.0403	0.9597	31.84
48.5	2,326,255	58,381	0.0251	0.9749	30.56
49.5	1,878,120	71,816	0.0382	0.9618	29.79
50.5	1,598,081	42,720	0.0267	0.9733	28.65
51.5	1,393,188	45,879	0.0329	0.9671	27.89
52.5	1,161,244	42,390	0.0365	0.9635	26.97
53.5	739,704	22,355	0.0302	0.9698	25.99
54.5	607,734	15,464	0.0254	0.9746	25.21
55.5	501,297	15,099	0.0301	0.9699	24.57
56.5	423,256	10,219	0.0241	0.9759	23.83
57.5	351,423	6,510	0.0185	0.9815	23.26
58.5	207,499	5,665	0.0273	0.9727	22.83
59.5	109,781	3,230	0.0294	0.9706	22.21
60.5	42,504	2,262	0.0532	0.9468	21.56
61.5	4,489	1,660	0.3698	0.6302	20.41
62.5	2,829	1,113	0.3934	0.6066	12.86
63.5	1,716	363	0.2115	0.7885	7.80
64.5	1,353	431	0.3186	0.6814	6.15
65.5	922	176	0.1909	0.8091	4.19
66.5	746	412	0.5523	0.4477	3.39
67.5	334		0.0000	1.0000	1.52
68.5	334	240	0.7186	0.2814	1.52
69.5	94	94	1.0000	0.0000	0.43
70.5					0.00
71.5					
72.5					
73.5					
74.5	532		0.0000		
75.5	532		0.0000		
76.5					
77.5					
78.5					
79.5	573		0.0000		
80.5	573		0.0000		



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2008

EXPERIENCE BAND 1932-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	233,232,637	928,487	0.0040	0.9960	100.00
0.5	222,553,058	1,588,222	0.0071	0.9929	99.60
1.5	212,768,699	1,205,727	0.0057	0.9943	98.89
2.5	204,200,540	1,910,918	0.0094	0.9906	98.33
3.5	195,561,197	1,859,397	0.0095	0.9905	97.41
4.5	187,792,120	1,120,218	0.0060	0.9940	96.48
5.5	175,639,092	1,150,831	0.0066	0.9934	95.90
6.5	168,049,106	1,204,069	0.0072	0.9928	95.27
7.5	161,948,934	1,306,797	0.0081	0.9919	94.58
8.5	152,986,492	1,437,898	0.0094	0.9906	93.81
9.5	146,998,418	1,122,788	0.0076	0.9924	92.93
10.5	143,189,783	1,107,593	0.0077	0.9923	92.22
11.5	137,882,752	1,325,243	0.0096	0.9904	91.51
12.5	129,905,598	1,347,619	0.0104	0.9896	90.63
13.5	122,010,177	1,774,164	0.0145	0.9855	89.69
14.5	115,388,759	1,499,021	0.0130	0.9870	88.39
15.5	106,923,683	1,117,525	0.0105	0.9895	87.24
16.5	99,630,440	1,046,432	0.0105	0.9895	86.32
17.5	90,766,393	840,917	0.0093	0.9907	85.41
18.5	83,417,597	1,137,540	0.0136	0.9864	84.62
19.5	74,045,868	1,664,758	0.0225	0.9775	83.47
20.5	65,481,831	1,997,168	0.0305	0.9695	81.59
21.5	58,014,811	1,372,696	0.0237	0.9763	79.10
22.5	51,269,237	1,650,723	0.0322	0.9678	77.23
23.5	44,936,285	1,180,075	0.0263	0.9737	74.74
24.5	40,809,257	773,558	0.0190	0.9810	72.77
25.5	38,618,075	671,161	0.0174	0.9826	71.39
26.5	36,499,465	515,391	0.0141	0.9859	70.15
27.5	34,658,242	666,241	0.0192	0.9808	69.16
28.5	32,379,980	609,733	0.0188	0.9812	67.83
29.5	30,618,864	600,908	0.0196	0.9804	66.55
30.5	28,732,741	360,336	0.0125	0.9875	65.25
31.5	26,803,759	362,690	0.0135	0.9865	64.43
32.5	25,099,340	374,768	0.0149	0.9851	63.56
33.5	23,467,575	540,695	0.0230	0.9770	62.61
34.5	21,957,372	468,930	0.0214	0.9786	61.17
35.5	20,420,123	311,351	0.0152	0.9848	59.86
36.5	18,767,400	259,833	0.0138	0.9862	58.95
37.5	17,261,236	362,873	0.0210	0.9790	58.14
38.5	15,904,793	400,149	0.0252	0.9748	56.92

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2008			EXPERIENCE BAND 1932-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,397,023	152,473	0.0106	0.9894	55.49
40.5	12,647,720	181,469	0.0143	0.9857	54.90
41.5	11,833,893	179,343	0.0152	0.9848	54.11
42.5	11,021,636	161,550	0.0147	0.9853	53.29
43.5	10,140,420	233,572	0.0230	0.9770	52.51
44.5	9,468,821	332,696	0.0351	0.9649	51.30
45.5	8,664,581	170,047	0.0196	0.9804	49.50
46.5	7,870,874	179,342	0.0228	0.9772	48.53
47.5	7,390,325	134,149	0.0182	0.9818	47.42
48.5	6,924,678	44,916	0.0065	0.9935	46.56
49.5	6,308,439	45,870	0.0073	0.9927	46.26
50.5	5,851,404	37,635	0.0064	0.9936	45.92
51.5	5,421,069	31,842	0.0059	0.9941	45.63
52.5	4,942,672	98,546	0.0199	0.9801	45.36
53.5	3,592,781	67,053	0.0187	0.9813	44.46
54.5	3,154,596	47,934	0.0152	0.9848	43.63
55.5	2,754,096	28,788	0.0105	0.9895	42.97
56.5	2,430,922	24,510	0.0101	0.9899	42.52
57.5	2,103,961	8,131	0.0039	0.9961	42.09
58.5	1,624,016	18,427	0.0113	0.9887	41.93
59.5	1,194,713	15,257	0.0128	0.9872	41.46
60.5	860,843	27,295	0.0317	0.9683	40.93
61.5	1,927		0.0000	1.0000	39.63
62.5	1,927		0.0000	1.0000	39.63
63.5					39.63
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5		199			
74.5	751		0.0000		
75.5	751		0.0000		
76.5					

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2008

EXPERIENCE BAND 1989-2008

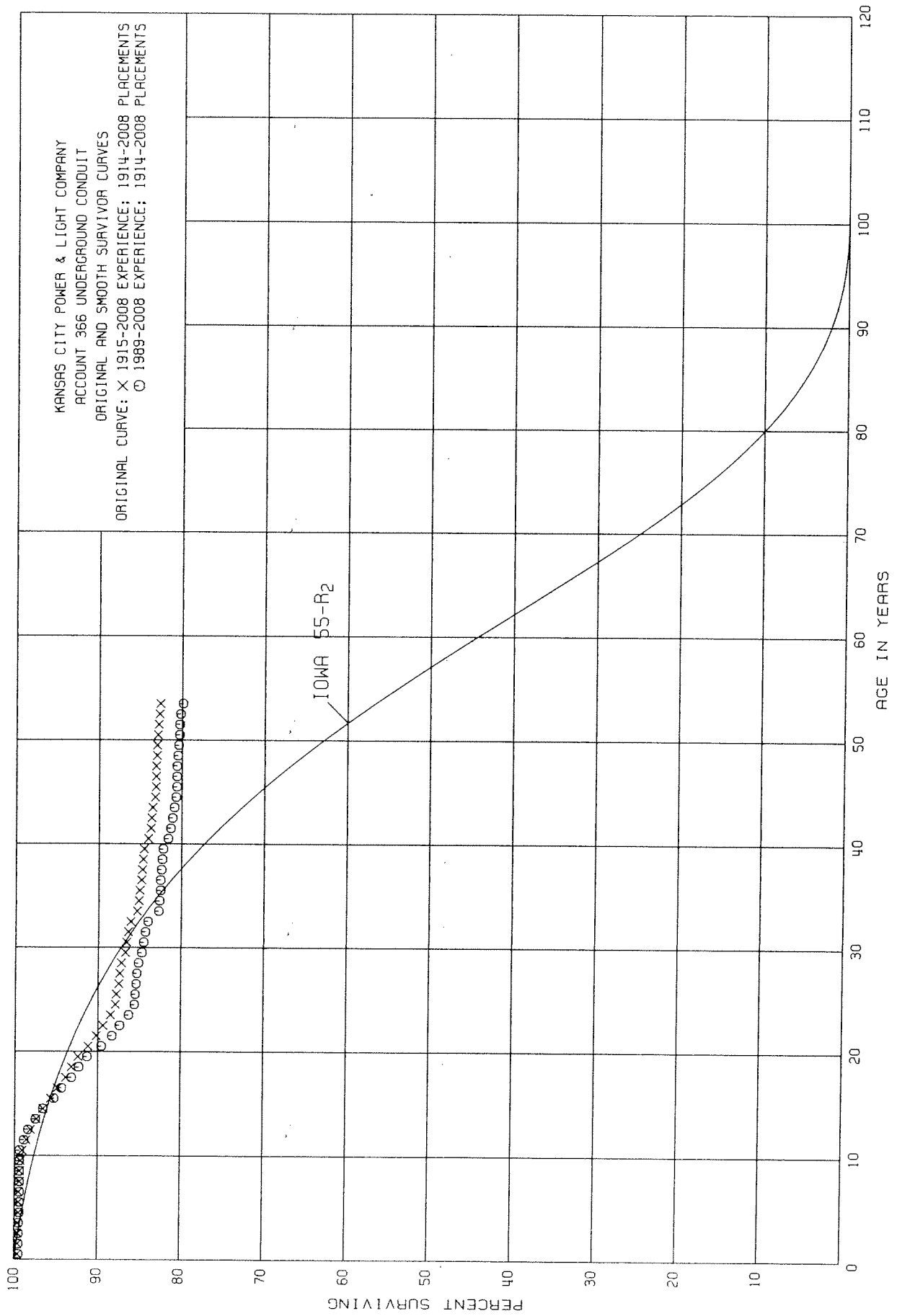
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,205,187	793,661	0.0055	0.9945	100.00
0.5	135,766,153	371,271	0.0027	0.9973	99.45
1.5	132,832,212	141,352	0.0011	0.9989	99.18
2.5	131,230,638	282,228	0.0022	0.9978	99.07
3.5	130,233,408	191,865	0.0015	0.9985	98.85
4.5	128,753,638	259,050	0.0020	0.9980	98.70
5.5	119,302,789	264,605	0.0022	0.9978	98.50
6.5	115,307,169	377,870	0.0033	0.9967	98.28
7.5	111,842,123	405,323	0.0036	0.9964	97.96
8.5	105,855,591	573,553	0.0054	0.9946	97.61
9.5	102,262,708	354,463	0.0035	0.9965	97.08
10.5	100,992,005	494,425	0.0049	0.9951	96.74
11.5	98,450,976	732,365	0.0074	0.9926	96.27
12.5	92,869,224	768,035	0.0083	0.9917	95.56
13.5	87,377,840	1,326,844	0.0152	0.9848	94.77
14.5	82,502,632	915,543	0.0111	0.9889	93.33
15.5	76,153,494	568,792	0.0075	0.9925	92.29
16.5	71,262,689	449,466	0.0063	0.9937	91.60
17.5	64,833,095	280,379	0.0043	0.9957	91.02
18.5	59,504,332	648,193	0.0109	0.9891	90.63
19.5	52,474,736	968,788	0.0185	0.9815	89.64
20.5	47,032,556	1,514,244	0.0322	0.9678	87.98
21.5	40,990,563	1,139,150	0.0278	0.9722	85.15
22.5	35,437,603	1,434,405	0.0405	0.9595	82.78
23.5	30,547,915	991,014	0.0324	0.9676	79.43
24.5	27,228,479	601,208	0.0221	0.9779	76.86
25.5	25,900,198	425,862	0.0164	0.9836	75.16
26.5	25,043,162	315,875	0.0126	0.9874	73.93
27.5	23,838,915	446,290	0.0187	0.9813	73.00
28.5	22,246,492	498,543	0.0224	0.9776	71.63
29.5	21,372,812	408,006	0.0191	0.9809	70.03
30.5	20,320,000	255,919	0.0126	0.9874	68.69
31.5	19,026,829	253,207	0.0133	0.9867	67.82
32.5	18,063,611	274,113	0.0152	0.9848	66.92
33.5	18,317,878	429,693	0.0235	0.9765	65.90
34.5	17,341,026	389,052	0.0224	0.9776	64.35
35.5	16,343,655	216,302	0.0132	0.9868	62.91
36.5	15,135,439	204,658	0.0135	0.9865	62.08
37.5	14,041,686	258,016	0.0184	0.9816	61.24
38.5	13,370,499	331,701	0.0248	0.9752	60.11

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,447,389	94,799	0.0076	0.9924	58.62
40.5	11,223,754	141,937	0.0126	0.9874	58.17
41.5	11,832,344	179,287	0.0152	0.9848	57.44
42.5	11,020,143	161,317	0.0146	0.9854	56.57
43.5	10,140,420	233,572	0.0230	0.9770	55.74
44.5	9,468,821	332,696	0.0351	0.9649	54.46
45.5	8,664,581	170,047	0.0196	0.9804	52.55
46.5	7,870,874	179,342	0.0228	0.9772	51.52
47.5	7,390,325	134,149	0.0182	0.9818	50.35
48.5	6,924,678	44,916	0.0065	0.9935	49.43
49.5	6,308,439	45,870	0.0073	0.9927	49.11
50.5	5,851,404	37,635	0.0064	0.9936	48.75
51.5	5,421,069	31,842	0.0059	0.9941	48.44
52.5	4,942,672	98,546	0.0199	0.9801	48.15
53.5	3,592,781	67,053	0.0187	0.9813	47.19
54.5	3,154,596	47,934	0.0152	0.9848	46.31
55.5	2,754,096	28,788	0.0105	0.9895	45.61
56.5	2,430,922	24,510	0.0101	0.9899	45.13
57.5	2,103,961	8,131	0.0039	0.9961	44.67
58.5	1,624,016	18,427	0.0113	0.9887	44.50
59.5	1,194,713	15,257	0.0128	0.9872	44.00
60.5	860,843	27,295	0.0317	0.9683	43.44
61.5	1,927		0.0000	1.0000	42.06
62.5	1,927		0.0000	1.0000	42.06
63.5					42.06
64.5					
65.5					
66.5					
67.5					
68.5					
69.5					
70.5					
71.5					
72.5					
73.5		199			
74.5	751		0.0000		
75.5	751		0.0000		
76.5					



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2008

EXPERIENCE BAND 1915-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	193,358,824	724,725	0.0037	0.9963	100.00
0.5	181,589,359	113,269	0.0006	0.9994	99.63
1.5	165,034,527	9,524	0.0001	0.9999	99.57
2.5	147,643,758	11,252	0.0001	0.9999	99.56
3.5	137,693,845	62,355	0.0005	0.9995	99.55
4.5	126,509,278	10,815	0.0001	0.9999	99.50
5.5	113,811,448	35,095	0.0003	0.9997	99.49
6.5	106,356,113	22,634	0.0002	0.9998	99.46
7.5	102,188,645	23,060	0.0002	0.9998	99.44
8.5	95,137,508	111,544	0.0012	0.9988	99.42
9.5	91,688,137	225,805	0.0025	0.9975	99.30
10.5	85,957,857	396,427	0.0046	0.9954	99.05
11.5	82,530,332	434,349	0.0053	0.9947	98.59
12.5	78,360,520	515,863	0.0066	0.9934	98.07
13.5	74,376,560	609,644	0.0082	0.9918	97.42
14.5	69,252,529	689,286	0.0100	0.9900	96.62
15.5	64,436,477	526,942	0.0082	0.9918	95.65
16.5	58,829,757	596,510	0.0101	0.9899	94.87
17.5	53,947,338	395,504	0.0073	0.9927	93.91
18.5	48,965,611	426,297	0.0087	0.9913	93.22
19.5	44,860,920	597,834	0.0133	0.9867	92.41
20.5	40,994,585	463,272	0.0113	0.9887	91.18
21.5	35,858,869	292,018	0.0081	0.9919	90.15
22.5	31,871,433	325,939	0.0102	0.9898	89.42
23.5	27,741,781	178,910	0.0064	0.9936	88.51
24.5	24,827,327	45,941	0.0019	0.9981	87.94
25.5	24,382,053	63,446	0.0026	0.9974	87.77
26.5	24,181,821	52,121	0.0022	0.9978	87.54
27.5	23,916,718	53,251	0.0022	0.9978	87.35
28.5	23,252,228	111,780	0.0048	0.9952	87.16
29.5	22,376,042	45,842	0.0020	0.9980	86.74
30.5	21,993,508	39,875	0.0018	0.9982	86.57
31.5	20,997,112	69,281	0.0033	0.9967	86.41
32.5	20,128,906	203,858	0.0101	0.9899	86.12
33.5	19,136,049	41,170	0.0022	0.9978	85.25
34.5	18,405,217	20,307	0.0011	0.9989	85.06
35.5	17,681,297	32,933	0.0019	0.9981	84.97
36.5	17,192,849	17,992	0.0010	0.9990	84.81
37.5	15,631,058	19,165	0.0012	0.9988	84.73
38.5	13,811,676	29,163	0.0021	0.9979	84.63

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2008

EXPERIENCE BAND 1915-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	13,204,030	73,754	0.0056	0.9944	84.45
40.5	11,990,932	35,272	0.0029	0.9971	83.98
41.5	10,667,809	18,318	0.0017	0.9983	83.74
42.5	9,797,191	17,534	0.0018	0.9982	83.60
43.5	9,221,946	24,352	0.0026	0.9974	83.45
44.5	8,832,271	9,475	0.0011	0.9989	83.23
45.5	7,986,766	3,649	0.0005	0.9995	83.14
46.5	7,653,426	2,725	0.0004	0.9996	83.10
47.5	7,302,902	2,812	0.0004	0.9996	83.07
48.5	7,180,779	6,057	0.0008	0.9992	83.04
49.5	7,121,213	6,879	0.0010	0.9990	82.97
50.5	6,867,196	4,267	0.0006	0.9994	82.89
51.5	6,835,070	8,826	0.0013	0.9987	82.84
52.5	6,720,087	7,956	0.0012	0.9988	82.73
53.5	6,292,173	1,599	0.0003	0.9997	82.63
54.5	6,121,516	644	0.0001	0.9999	82.61
55.5	5,925,860	16,262	0.0027	0.9973	82.60
56.5	5,190,385	458	0.0001	0.9999	82.38
57.5	5,007,403	3,522	0.0007	0.9993	82.37
58.5	4,811,313	875	0.0002	0.9998	82.31
59.5	4,345,279	11,949	0.0027	0.9973	82.29
60.5	4,022,971	38,336	0.0095	0.9905	82.07
61.5	3,927,328		0.0000	1.0000	81.29
62.5	3,871,660	3,167	0.0008	0.9992	81.29
63.5	3,813,501		0.0000	1.0000	81.22
64.5	3,811,799	3,101	0.0008	0.9992	81.22
65.5	3,778,897	1,084	0.0003	0.9997	81.16
66.5	3,776,044	27,638	0.0073	0.9927	81.14
67.5	3,675,191	37,877	0.0103	0.9897	80.55
68.5	3,626,317	3,216	0.0009	0.9991	79.72
69.5	3,586,767	6,678	0.0019	0.9981	79.65
70.5	3,544,464	17,049	0.0048	0.9952	79.50
71.5	3,500,558	5,358	0.0015	0.9985	79.12
72.5	3,479,552	2,254	0.0006	0.9994	79.00
73.5	3,466,527	10,360	0.0030	0.9970	78.95
74.5	3,442,210	341	0.0001	0.9999	78.71
75.5	3,231,577	777	0.0002	0.9998	78.70
76.5	3,136,603	2,900	0.0009	0.9991	78.68
77.5	3,041,661	2,558	0.0008	0.9992	78.61
78.5	2,859,762	1,897	0.0007	0.9993	78.55

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2008

EXPERIENCE BAND 1915-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,592,311	105	0.0000	1.0000	78.50
80.5	2,300,374	743	0.0003	0.9997	78.50
81.5	2,108,297	2,816	0.0013	0.9987	78.48
82.5	2,039,793	98	0.0000	1.0000	78.38
83.5	1,609,846	921	0.0006	0.9994	78.38
84.5	1,362,276	3,876	0.0028	0.9972	78.33
85.5	1,265,374	1,205	0.0010	0.9990	78.11
86.5	1,017,223		0.0000	1.0000	78.03
87.5	804,859	708	0.0009	0.9991	78.03
88.5	339,463	4,271	0.0126	0.9874	77.96
89.5	327,414	47	0.0001	0.9999	76.98
90.5	301,561	659	0.0022	0.9978	76.97
91.5	300,200		0.0000	1.0000	76.80
92.5	295,590	1,323	0.0045	0.9955	76.80
93.5	291,969	712	0.0024	0.9976	76.45
94.5					76.27

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1914-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	143,453,042	715,532	0.0050	0.9950	100.00
0.5	135,051,409	73,322	0.0005	0.9995	99.50
1.5	123,114,388	2,767	0.0000	1.0000	99.45
2.5	109,622,496	3,667	0.0000	1.0000	99.45
3.5	103,718,070	30,959	0.0003	0.9997	99.45
4.5	95,986,430	3,224	0.0000	1.0000	99.42
5.5	85,560,153	6,424	0.0001	0.9999	99.42
6.5	79,299,128	13,463	0.0002	0.9998	99.41
7.5	75,817,764	1,851	0.0000	1.0000	99.39
8.5	69,585,896	6,352	0.0001	0.9999	99.39
9.5	67,243,681	14,506	0.0002	0.9998	99.38
10.5	62,462,571	268,441	0.0043	0.9957	99.36
11.5	60,293,469	333,721	0.0055	0.9945	98.93
12.5	57,128,026	488,574	0.0086	0.9914	98.39
13.5	53,887,743	539,701	0.0100	0.9900	97.54
14.5	49,485,643	639,745	0.0129	0.9871	96.56
15.5	45,427,827	446,291	0.0098	0.9902	95.31
16.5	40,366,509	516,047	0.0128	0.9872	94.38
17.5	37,130,438	341,008	0.0092	0.9908	93.17
18.5	34,067,106	368,023	0.0108	0.9892	92.31
19.5	30,656,799	567,130	0.0185	0.9815	91.31
20.5	28,035,829	415,935	0.0148	0.9852	89.62
21.5	24,400,366	246,928	0.0101	0.9899	88.29
22.5	21,391,747	271,009	0.0127	0.9873	87.40
23.5	17,959,586	135,536	0.0075	0.9925	86.29
24.5	15,470,429	31,574	0.0020	0.9980	85.64
25.5	15,889,045	21,590	0.0014	0.9986	85.47
26.5	16,125,051	16,561	0.0010	0.9990	85.35
27.5	16,290,584	36,213	0.0022	0.9978	85.26
28.5	15,780,467	66,992	0.0042	0.9958	85.07
29.5	15,001,219	42,573	0.0028	0.9972	84.71
30.5	14,871,229	27,909	0.0019	0.9981	84.47
31.5	13,922,779	58,984	0.0042	0.9958	84.31
32.5	13,183,639	195,079	0.0148	0.9852	83.96
33.5	12,643,718	16,474	0.0013	0.9987	82.72
34.5	12,118,604	15,087	0.0012	0.9988	82.61
35.5	11,597,058	7,124	0.0006	0.9994	82.51
36.5	11,868,485	13,438	0.0011	0.9989	82.46
37.5	10,499,979	6,097	0.0006	0.9994	82.37
38.5	8,890,642	10,735	0.0012	0.9988	82.32

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	8,790,225	65,129	0.0074	0.9926	82.22
40.5	7,934,605	29,878	0.0038	0.9962	81.61
41.5	6,681,531	13,927	0.0021	0.9979	81.30
42.5	5,872,201	14,667	0.0025	0.9975	81.13
43.5	5,328,631	15,956	0.0030	0.9970	80.93
44.5	4,949,636	3,819	0.0008	0.9992	80.69
45.5	4,140,358	970	0.0002	0.9998	80.63
46.5	3,811,772	2,537	0.0007	0.9993	80.61
47.5	3,530,854	1,589	0.0005	0.9995	80.55
48.5	3,423,948	4,132	0.0012	0.9988	80.51
49.5	3,400,953	5,501	0.0016	0.9984	80.41
50.5	3,183,975	1,178	0.0004	0.9996	80.28
51.5	3,181,796	4,220	0.0013	0.9987	80.25
52.5	3,089,031	7,919	0.0026	0.9974	80.15
53.5	2,680,820	945	0.0004	0.9996	79.94
54.5	2,525,149	644	0.0003	0.9997	79.91
55.5	2,539,785	11,269	0.0044	0.9956	79.89
56.5	1,908,853	458	0.0002	0.9998	79.54
57.5	1,818,096	1,225	0.0007	0.9993	79.52
58.5	1,807,300	726	0.0004	0.9996	79.46
59.5	1,608,502	8,666	0.0054	0.9946	79.43
60.5	1,639,288	38,122	0.0233	0.9767	79.00
61.5	1,775,019		0.0000	1.0000	77.16
62.5	1,786,724	3,167	0.0018	0.9982	77.16
63.5	2,164,350		0.0000	1.0000	77.02
64.5	2,411,323	3,101	0.0013	0.9987	77.02
65.5	2,474,203	1,084	0.0004	0.9996	76.92
66.5	2,722,212	27,332	0.0100	0.9900	76.89
67.5	2,847,215	37,877	0.0133	0.9867	76.12
68.5	3,282,058	3,096	0.0009	0.9991	75.11
69.5	3,250,806	6,678	0.0021	0.9979	75.04
70.5	3,235,087	17,049	0.0053	0.9947	74.88
71.5	3,192,252	5,358	0.0017	0.9983	74.48
72.5	3,176,499	2,254	0.0007	0.9993	74.35
73.5	3,167,219	10,360	0.0033	0.9967	74.30
74.5	3,442,210	341	0.0001	0.9999	74.05
75.5	3,231,577	777	0.0002	0.9998	74.04
76.5	3,136,603	2,900	0.0009	0.9991	74.03
77.5	3,041,661	2,558	0.0008	0.9992	73.96
78.5	2,859,762	1,897	0.0007	0.9993	73.90

KANSAS CITY POWER & LIGHT COMPANY

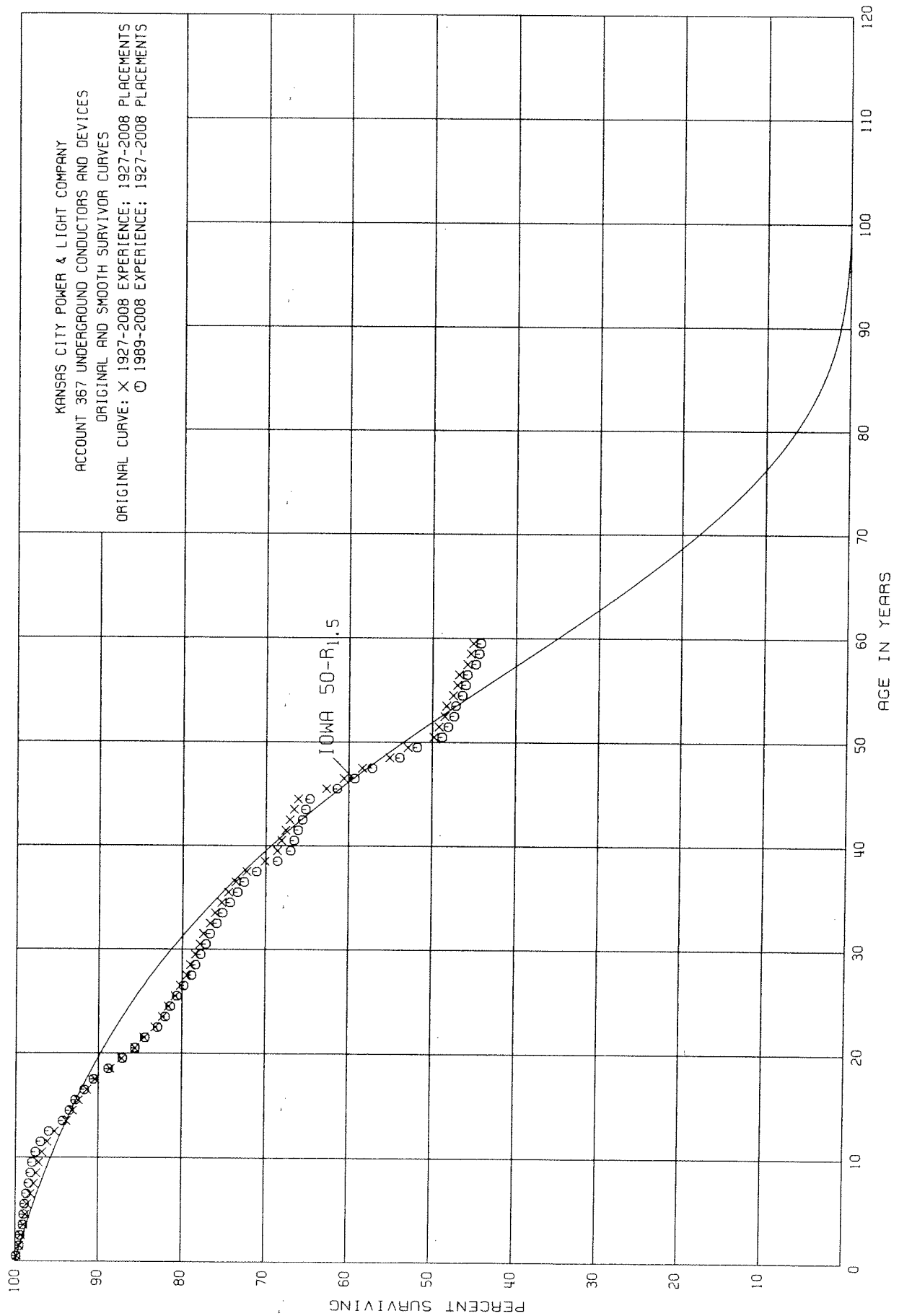
ACCOUNT 366 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1914-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,592,311	105	0.0000	1.0000	73.85
80.5	2,300,374	743	0.0003	0.9997	73.85
81.5	2,108,297	2,816	0.0013	0.9987	73.83
82.5	2,039,793	98	0.0000	1.0000	73.73
83.5	1,609,846	921	0.0006	0.9994	73.73
84.5	1,362,276	3,876	0.0028	0.9972	73.69
85.5	1,265,374	1,205	0.0010	0.9990	73.48
86.5	1,017,223		0.0000	1.0000	73.41
87.5	804,859	708	0.0009	0.9991	73.41
88.5	339,463	4,271	0.0126	0.9874	73.34
89.5	327,414	47	0.0001	0.9999	72.42
90.5	301,561	659	0.0022	0.9978	72.41
91.5	300,200		0.0000	1.0000	72.25
92.5	295,590	1,323	0.0045	0.9955	72.25
93.5	291,969	712	0.0024	0.9976	71.92
94.5					71.75



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2008

EXPERIENCE BAND 1927-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	402,897,751	878,609	0.0022	0.9978	100.00
0.5	374,525,652	1,249,341	0.0033	0.9967	99.78
1.5	340,843,308	616,407	0.0018	0.9982	99.45
2.5	319,188,513	802,321	0.0025	0.9975	99.27
3.5	298,076,180	637,149	0.0021	0.9979	99.02
4.5	277,798,722	691,485	0.0025	0.9975	98.81
5.5	251,429,299	882,427	0.0035	0.9965	98.56
6.5	236,791,483	974,067	0.0041	0.9959	98.22
7.5	223,419,227	645,795	0.0029	0.9971	97.82
8.5	210,527,060	683,381	0.0032	0.9968	97.54
9.5	201,117,475	980,855	0.0049	0.9951	97.23
10.5	193,329,906	1,101,322	0.0057	0.9943	96.75
11.5	182,388,825	1,618,455	0.0089	0.9911	96.20
12.5	169,430,893	2,571,965	0.0152	0.9848	95.34
13.5	158,799,435	1,265,820	0.0080	0.9920	93.89
14.5	147,749,597	1,231,739	0.0083	0.9917	93.14
15.5	138,998,123	1,404,910	0.0101	0.9899	92.37
16.5	128,788,511	1,452,009	0.0113	0.9887	91.44
17.5	117,201,067	2,329,928	0.0199	0.9801	90.41
18.5	103,966,359	1,676,927	0.0161	0.9839	88.61
19.5	91,662,337	1,677,725	0.0183	0.9817	87.18
20.5	82,891,381	1,024,754	0.0124	0.9876	85.58
21.5	72,340,430	1,103,930	0.0153	0.9847	84.52
22.5	63,120,411	736,225	0.0117	0.9883	83.23
23.5	57,496,775	437,131	0.0076	0.9924	82.26
24.5	53,169,338	521,041	0.0098	0.9902	81.63
25.5	50,690,429	396,205	0.0078	0.9922	80.83
26.5	49,141,526	516,443	0.0105	0.9895	80.20
27.5	47,093,574	221,386	0.0047	0.9953	79.36
28.5	44,559,187	338,421	0.0076	0.9924	78.99
29.5	43,199,024	277,494	0.0064	0.9936	78.39
30.5	41,652,739	214,867	0.0052	0.9948	77.89
31.5	39,431,209	377,062	0.0096	0.9904	77.48
32.5	36,195,445	292,066	0.0081	0.9919	76.74
33.5	33,556,199	376,618	0.0112	0.9888	76.12
34.5	30,703,775	313,369	0.0102	0.9898	75.27
35.5	27,975,515	340,583	0.0122	0.9878	74.50
36.5	25,903,654	464,046	0.0179	0.9821	73.59
37.5	23,101,101	696,282	0.0301	0.9699	72.27
38.5	19,790,198	432,438	0.0219	0.9781	70.09

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2008

EXPERIENCE BAND 1927-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	18,266,259	130,242	0.0071	0.9929	68.56
40.5	14,658,929	94,909	0.0065	0.9935	68.07
41.5	13,482,305	111,480	0.0083	0.9917	67.63
42.5	12,006,896	80,865	0.0067	0.9933	67.07
43.5	10,893,441	93,362	0.0086	0.9914	66.62
44.5	10,097,499	507,587	0.0503	0.9497	66.05
45.5	8,922,310	300,416	0.0337	0.9663	62.73
46.5	8,172,287	297,506	0.0364	0.9636	60.62
47.5	7,647,331	432,960	0.0566	0.9434	58.41
48.5	6,988,682	276,958	0.0396	0.9604	55.10
49.5	6,453,125	377,356	0.0585	0.9415	52.92
50.5	5,824,592	74,917	0.0129	0.9871	49.82
51.5	5,638,036	83,888	0.0149	0.9851	49.18
52.5	5,228,640	17,434	0.0033	0.9967	48.45
53.5	4,214,548	72,610	0.0172	0.9828	48.29
54.5	3,598,083	34,169	0.0095	0.9905	47.46
55.5	3,348,936	17,081	0.0051	0.9949	47.01
56.5	3,177,813	66,299	0.0209	0.9791	46.77
57.5	2,956,142	26,482	0.0090	0.9910	45.79
58.5	2,065,818	10,728	0.0052	0.9948	45.38
59.5	1,848,593	4,978	0.0027	0.9973	45.14
60.5	60,676	661	0.0109	0.9891	45.02
61.5	59,108		0.0000	1.0000	44.53
62.5	59,027		0.0000	1.0000	44.53
63.5	59,027	3,122	0.0529	0.9471	44.53
64.5	55,905		0.0000	1.0000	42.17
65.5					42.17
66.5					
67.5					
68.5	27		0.0000		
69.5	27		0.0000		
70.5					
71.5					
72.5	152		0.0000		
73.5	152		0.0000		
74.5	7,192		0.0000		
75.5	7,192		0.0000		
76.5					
77.5					
78.5					
79.5	73		0.0000		
80.5	73		0.0000		
81.5					

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2008

EXPERIENCE BAND 1989-2008

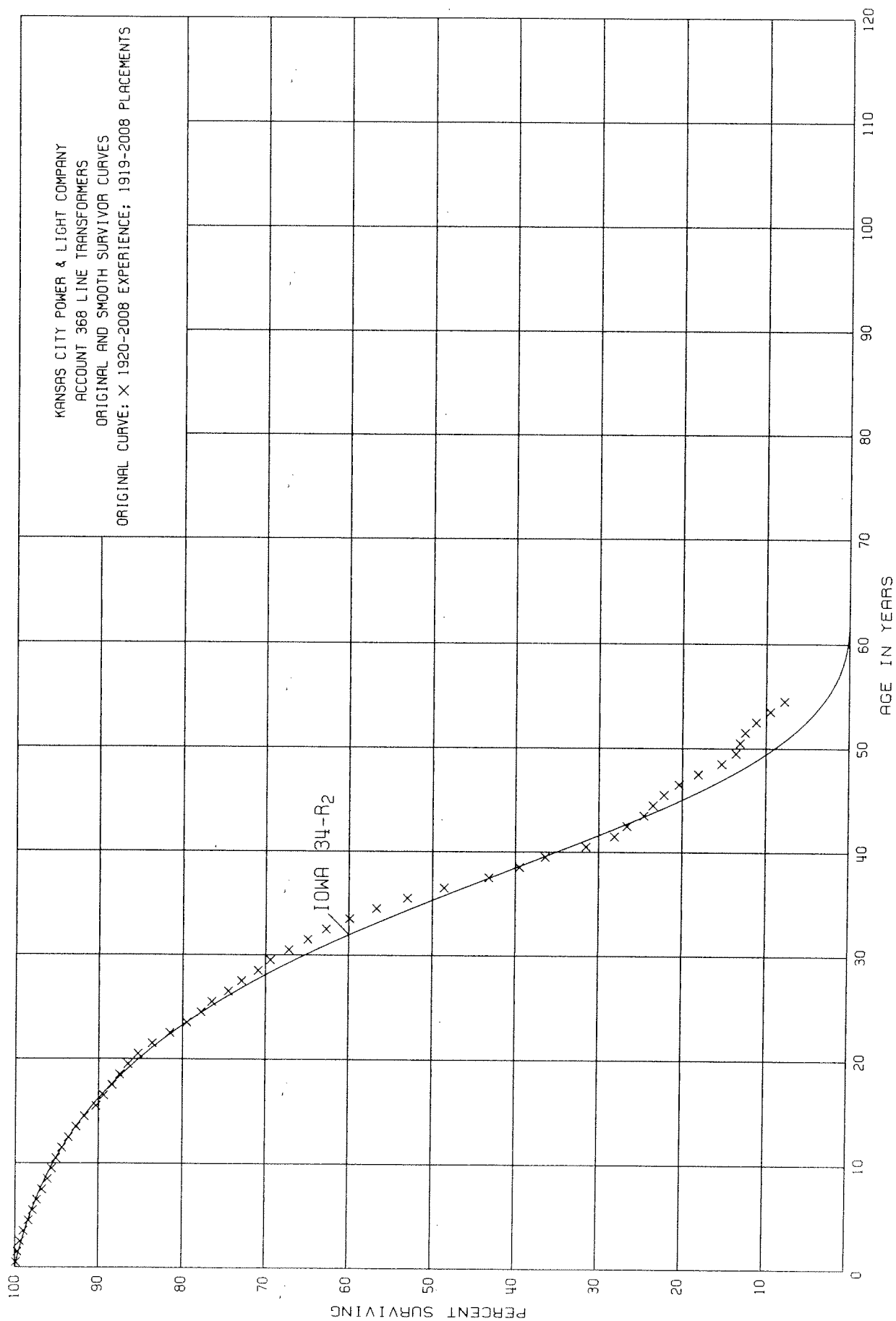
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	296,006,842	437,093	0.0015	0.9985	100.00
0.5	270,757,607	979,372	0.0036	0.9964	99.85
1.5	251,410,132	305,633	0.0012	0.9988	99.49
2.5	238,554,391	546,241	0.0023	0.9977	99.37
3.5	224,863,106	310,346	0.0014	0.9986	99.14
4.5	211,625,935	230,952	0.0011	0.9989	99.00
5.5	188,502,200	410,992	0.0022	0.9978	98.89
6.5	176,694,463	414,481	0.0023	0.9977	98.67
7.5	167,425,897	370,228	0.0022	0.9978	98.44
8.5	158,640,547	306,329	0.0019	0.9981	98.22
9.5	151,382,959	625,114	0.0041	0.9959	98.03
10.5	144,288,312	999,351	0.0069	0.9931	97.63
11.5	136,282,026	1,344,747	0.0099	0.9901	96.96
12.5	126,531,774	2,271,768	0.0180	0.9820	96.00
13.5	119,190,381	1,010,245	0.0085	0.9915	94.27
14.5	111,182,095	850,478	0.0076	0.9924	93.47
15.5	105,559,027	1,194,400	0.0113	0.9887	92.76
16.5	97,944,645	1,160,042	0.0118	0.9882	91.71
17.5	89,516,550	1,844,467	0.0206	0.9794	90.63
18.5	79,845,639	1,471,270	0.0184	0.9816	88.76
19.5	69,362,358	1,239,453	0.0179	0.9821	87.13
20.5	65,393,318	908,403	0.0139	0.9861	85.57
21.5	56,362,485	1,008,441	0.0179	0.9821	84.38
22.5	48,966,826	508,468	0.0104	0.9896	82.87
23.5	44,864,659	348,322	0.0078	0.9922	82.01
24.5	41,716,240	422,198	0.0101	0.9899	81.37
25.5	40,570,382	364,948	0.0090	0.9910	80.55
26.5	39,811,179	478,385	0.0120	0.9880	79.83
27.5	38,307,475	209,093	0.0055	0.9945	78.87
28.5	36,053,903	312,824	0.0087	0.9913	78.44
29.5	35,057,137	262,756	0.0075	0.9925	77.76
30.5	33,829,441	211,772	0.0063	0.9937	77.18
31.5	31,851,493	321,704	0.0101	0.9899	76.69
32.5	29,256,544	287,522	0.0098	0.9902	75.92
33.5	27,706,545	344,057	0.0124	0.9876	75.18
34.5	25,624,360	286,512	0.0112	0.9888	74.25
35.5	23,321,988	266,219	0.0114	0.9886	73.42
36.5	21,737,259	444,453	0.0204	0.9796	72.58
37.5	19,144,624	662,986	0.0346	0.9654	71.10
38.5	17,241,922	424,366	0.0246	0.9754	68.64

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	16,061,059	92,949	0.0058	0.9942	66.95
40.5	14,536,185	94,909	0.0065	0.9935	66.56
41.5	13,481,127	111,480	0.0083	0.9917	66.13
42.5	12,005,718	68,927	0.0057	0.9943	65.58
43.5	10,830,666	93,362	0.0086	0.9914	65.21
44.5	10,034,725	507,587	0.0506	0.9494	64.65
45.5	8,922,310	300,416	0.0337	0.9663	61.38
46.5	8,172,287	297,506	0.0364	0.9636	59.31
47.5	7,647,331	432,960	0.0566	0.9434	57.15
48.5	6,988,682	276,958	0.0396	0.9604	53.92
49.5	6,453,125	377,356	0.0585	0.9415	51.78
50.5	5,824,592	74,917	0.0129	0.9871	48.75
51.5	5,638,036	83,888	0.0149	0.9851	48.12
52.5	5,228,640	17,434	0.0033	0.9967	47.40
53.5	4,214,548	72,610	0.0172	0.9828	47.24
54.5	3,598,083	34,169	0.0095	0.9905	46.43
55.5	3,348,936	17,081	0.0051	0.9949	45.99
56.5	3,177,813	66,299	0.0209	0.9791	45.76
57.5	2,956,142	26,482	0.0090	0.9910	44.80
58.5	2,065,818	10,728	0.0052	0.9948	44.40
59.5	1,848,593	4,978	0.0027	0.9973	44.17
60.5	60,676	661	0.0109	0.9891	44.05
61.5	59,108		0.0000	1.0000	43.57
62.5	59,027		0.0000	1.0000	43.57
63.5	59,027	3,122	0.0529	0.9471	43.57
64.5	55,905		0.0000	1.0000	41.27
65.5					41.27
66.5					
67.5					
68.5	27		0.0000		
69.5	27		0.0000		
70.5					
71.5					
72.5	152		0.0000		
73.5	152		0.0000		
74.5	7,192		0.0000		
75.5	7,192		0.0000		
76.5					
77.5					
78.5					
79.5	73		0.0000		
80.5	73		0.0000		
81.5					



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	291,107,713	286,490	0.0010	0.9990	100.00
0.5	275,628,619	665,075	0.0024	0.9976	99.90
1.5	264,153,203	652,612	0.0025	0.9975	99.66
2.5	252,618,241	1,035,991	0.0041	0.9959	99.41
3.5	241,639,195	1,389,169	0.0057	0.9943	99.00
4.5	234,702,645	1,411,802	0.0060	0.9940	98.44
5.5	225,464,715	1,032,845	0.0046	0.9954	97.85
6.5	211,020,571	1,270,421	0.0060	0.9940	97.40
7.5	203,329,109	1,500,152	0.0074	0.9926	96.82
8.5	194,419,424	1,117,341	0.0057	0.9943	96.10
9.5	188,754,248	935,456	0.0050	0.9950	95.55
10.5	180,355,994	1,363,771	0.0076	0.9924	95.07
11.5	173,815,781	1,426,762	0.0082	0.9918	94.35
12.5	165,829,613	1,574,978	0.0095	0.9905	93.58
13.5	156,673,664	1,627,972	0.0104	0.9896	92.69
14.5	149,766,354	2,377,007	0.0159	0.9841	91.73
15.5	141,091,517	1,369,704	0.0097	0.9903	90.27
16.5	132,517,306	1,534,111	0.0116	0.9884	89.39
17.5	125,596,724	1,176,559	0.0094	0.9906	88.35
18.5	117,785,772	1,391,554	0.0118	0.9882	87.52
19.5	109,543,664	1,464,714	0.0134	0.9866	86.49
20.5	99,558,539	2,053,190	0.0206	0.9794	85.33
21.5	89,921,940	2,280,380	0.0254	0.9746	83.57
22.5	82,417,721	2,016,041	0.0245	0.9755	81.45
23.5	75,364,538	1,529,560	0.0203	0.9797	79.45
24.5	68,415,974	1,222,319	0.0179	0.9821	77.84
25.5	63,196,777	1,592,968	0.0252	0.9748	76.45
26.5	58,788,788	1,264,609	0.0215	0.9785	74.52
27.5	55,488,396	1,501,680	0.0271	0.9729	72.92
28.5	51,145,972	1,108,451	0.0217	0.9783	70.94
29.5	46,822,099	1,504,533	0.0321	0.9679	69.40
30.5	41,946,000	1,407,503	0.0336	0.9664	67.17
31.5	37,649,501	1,287,897	0.0342	0.9658	64.91
32.5	33,704,942	1,514,275	0.0449	0.9551	62.69
33.5	30,496,880	1,634,423	0.0536	0.9464	59.88
34.5	26,880,454	1,766,770	0.0657	0.9343	56.67
35.5	22,748,180	1,886,639	0.0829	0.9171	52.95
36.5	19,032,367	2,118,366	0.1113	0.8887	48.56
37.5	15,207,172	1,298,893	0.0854	0.9146	43.16
38.5	12,111,068	957,748	0.0791	0.9209	39.47

KANSAS CITY POWER & LIGHT COMPANY

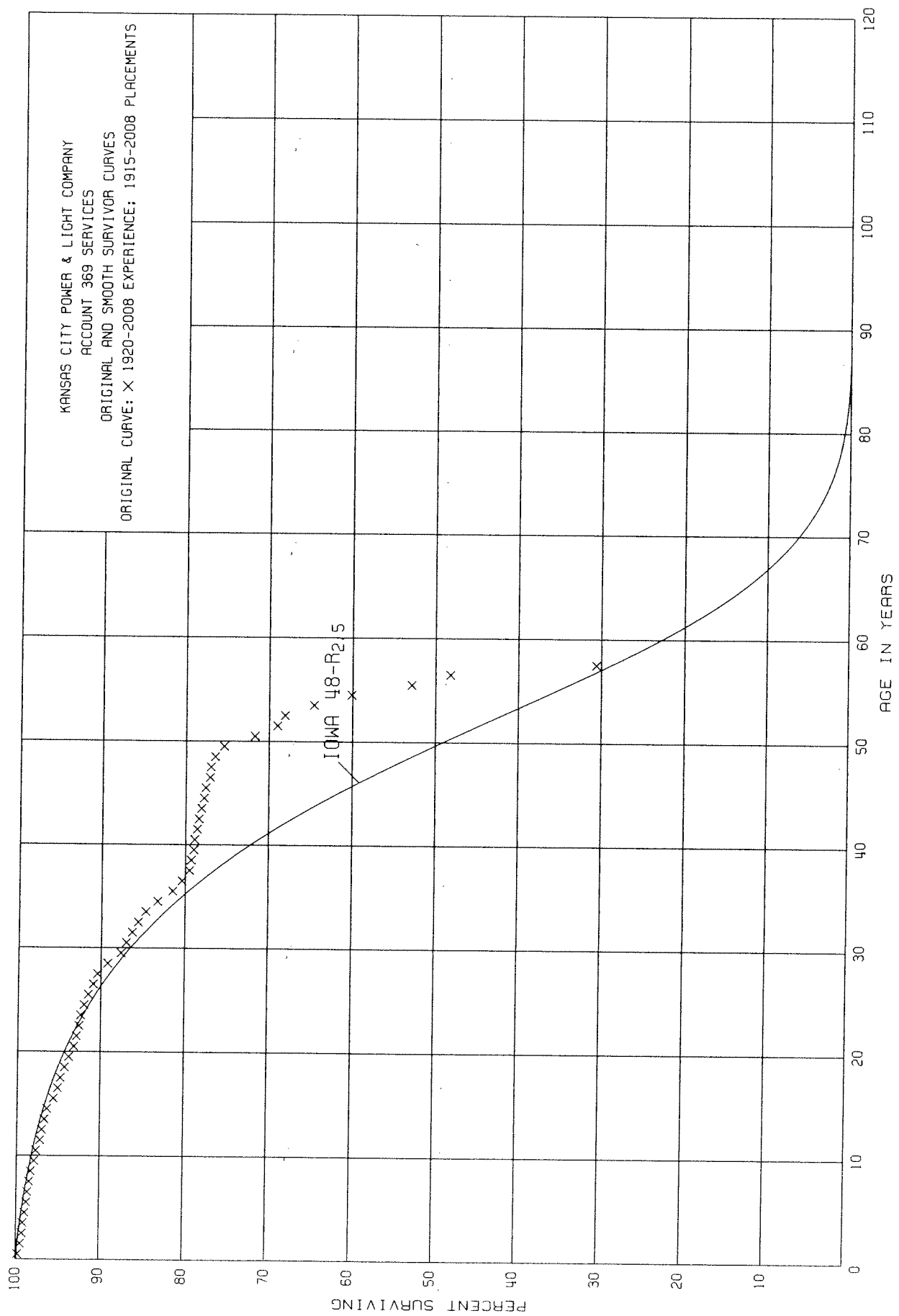
ACCOUNT 368 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,328,014	1,366,734	0.1323	0.8677	36.35
40.5	8,291,790	897,495	0.1082	0.8918	31.54
41.5	6,538,708	347,641	0.0532	0.9468	28.13
42.5	5,808,465	446,955	0.0769	0.9231	26.63
43.5	4,973,228	228,134	0.0459	0.9541	24.58
44.5	4,391,660	234,010	0.0533	0.9467	23.45
45.5	3,874,857	314,726	0.0812	0.9188	22.20
46.5	3,357,270	381,696	0.1137	0.8863	20.40
47.5	2,832,124	442,170	0.1561	0.8439	18.08
48.5	2,100,124	231,822	0.1104	0.8896	15.26
49.5	1,576,770	56,814	0.0360	0.9640	13.58
50.5	1,467,508	65,836	0.0449	0.9551	13.09
51.5	1,310,042	140,505	0.1073	0.8927	12.50
52.5	1,105,680	161,016	0.1456	0.8544	11.16
53.5	576,655	107,891	0.1871	0.8129	9.54
54.5	428,431	29,485	0.0688	0.9312	7.76
55.5	256,885	41,207	0.1604	0.8396	7.23
56.5	212,943	34,313	0.1611	0.8389	6.07
57.5	147,414	3,739	0.0254	0.9746	5.09
58.5	75,928	13,184	0.1736	0.8264	4.96
59.5	50,170	2,786	0.0555	0.9445	4.10
60.5	25,943	2,694	0.1038	0.8962	3.87
61.5	6,227	576	0.0925	0.9075	3.47
62.5	5,845	1,152	0.1971	0.8029	3.15
63.5	4,693	1,193	0.2542	0.7458	2.53
64.5	3,501		0.0000	1.0000	1.89
65.5	3,501		0.0000	1.0000	1.89
66.5	3,501		0.0000	1.0000	1.89
67.5	3,501	562	0.1605	0.8395	1.89
68.5	4,632		0.0000	1.0000	1.59
69.5	4,632		0.0000	1.0000	1.59
70.5	3,501		0.0000	1.0000	1.59
71.5	3,501		0.0000	1.0000	1.59
72.5	3,501	3,501	1.0000	0.0000	1.59
73.5		309			0.00



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	90,516,157	229,376	0.0025	0.9975	100.00
0.5	86,246,270	241,350	0.0028	0.9972	99.75
1.5	82,620,978	137,350	0.0017	0.9983	99.47
2.5	80,942,620	87,066	0.0011	0.9989	99.30
3.5	80,005,048	135,356	0.0017	0.9983	99.19
4.5	78,106,756	147,193	0.0019	0.9981	99.02
5.5	73,760,770	129,740	0.0018	0.9982	98.83
6.5	72,236,068	121,561	0.0017	0.9983	98.65
7.5	72,041,884	120,756	0.0017	0.9983	98.48
8.5	58,002,851	227,048	0.0039	0.9961	98.31
9.5	57,461,141	150,325	0.0026	0.9974	97.93
10.5	56,700,640	291,404	0.0051	0.9949	97.68
11.5	56,310,219	100,083	0.0018	0.9982	97.18
12.5	55,384,691	174,206	0.0031	0.9969	97.01
13.5	54,011,448	155,862	0.0029	0.9971	96.71
14.5	52,911,622	443,595	0.0084	0.9916	96.43
15.5	49,865,112	247,544	0.0050	0.9950	95.62
16.5	46,540,574	167,766	0.0036	0.9964	95.14
17.5	43,555,702	240,137	0.0055	0.9945	94.80
18.5	40,745,333	209,754	0.0051	0.9949	94.28
19.5	38,454,586	241,925	0.0063	0.9937	93.80
20.5	36,877,008	135,722	0.0037	0.9963	93.21
21.5	35,221,765	99,683	0.0028	0.9972	92.87
22.5	34,516,889	94,224	0.0027	0.9973	92.61
23.5	32,733,040	130,561	0.0040	0.9960	92.36
24.5	30,790,685	171,416	0.0056	0.9944	91.99
25.5	29,155,349	183,720	0.0063	0.9937	91.47
26.5	28,753,191	141,117	0.0049	0.9951	90.89
27.5	27,484,467	371,793	0.0135	0.9865	90.44
28.5	26,044,611	462,994	0.0178	0.9822	89.22
29.5	24,257,762	163,585	0.0067	0.9933	87.63
30.5	14,946,464	119,562	0.0080	0.9920	87.04
31.5	13,767,400	113,437	0.0082	0.9918	86.34
32.5	12,743,378	134,362	0.0105	0.9895	85.63
33.5	11,511,160	189,513	0.0165	0.9835	84.73
34.5	10,805,317	236,208	0.0219	0.9781	83.33
35.5	10,128,270	143,260	0.0141	0.9859	81.51
36.5	9,422,702	104,400	0.0111	0.9889	80.36
37.5	8,727,823	24,311	0.0028	0.9972	79.47
38.5	8,013,610	22,248	0.0028	0.9972	79.25

KANSAS CITY POWER & LIGHT COMPANY

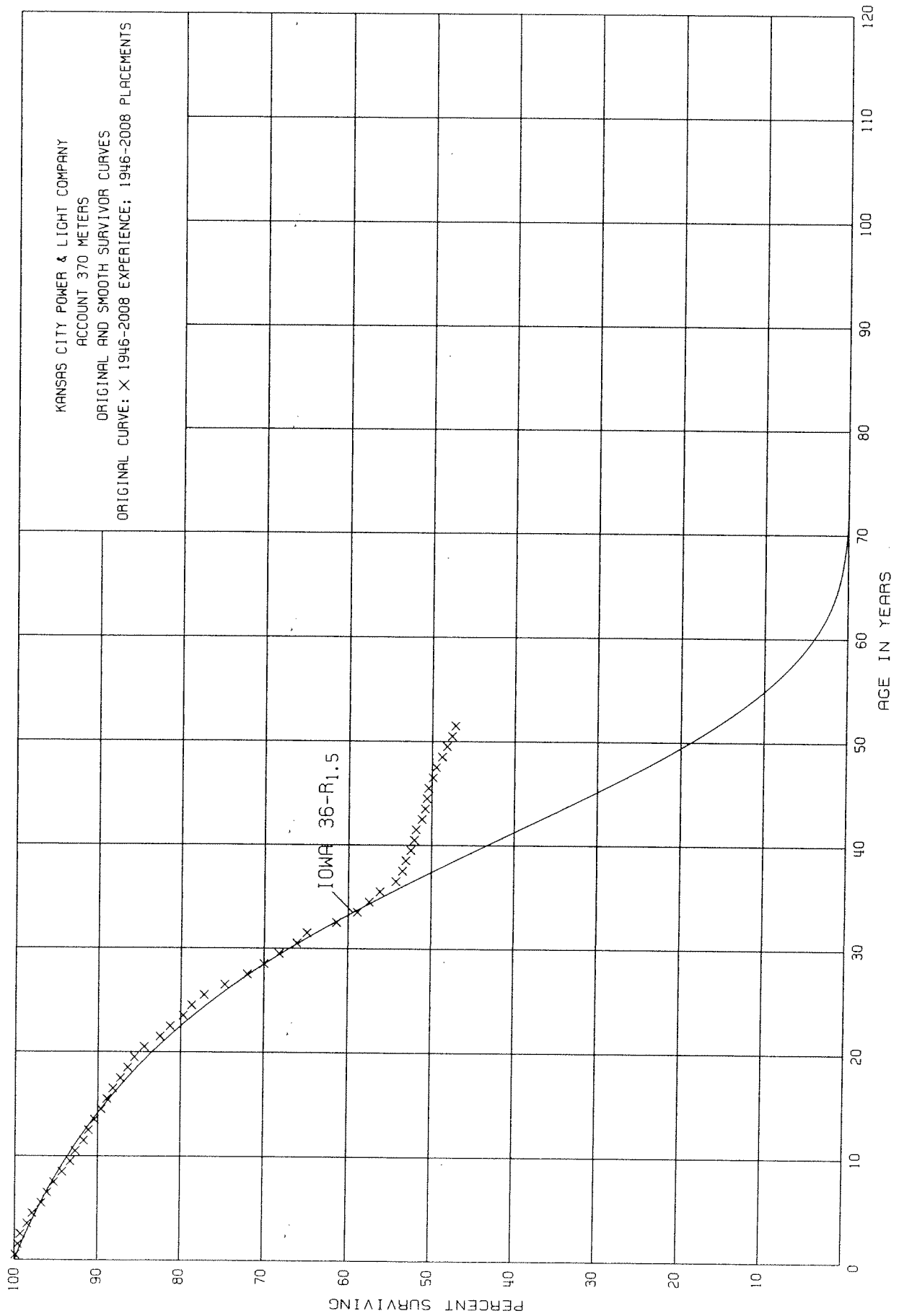
ACCOUNT 369 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,413,516	14,922	0.0020	0.9980	79.03
40.5	6,389,267	19,665	0.0031	0.9969	78.87
41.5	5,662,549	18,749	0.0033	0.9967	78.63
42.5	5,145,129	16,686	0.0032	0.9968	78.37
43.5	4,907,050	22,509	0.0046	0.9954	78.12
44.5	4,592,641	11,477	0.0025	0.9975	77.76
45.5	4,290,343	28,325	0.0066	0.9934	77.57
46.5	3,869,266	3,000	0.0008	0.9992	77.06
47.5	3,613,580	22,197	0.0061	0.9939	77.00
48.5	3,238,984	47,547	0.0147	0.9853	76.53
49.5	2,869,515	140,828	0.0491	0.9509	75.41
50.5	2,356,824	88,022	0.0373	0.9627	71.71
51.5	1,970,135	25,866	0.0131	0.9869	69.04
52.5	1,658,090	85,816	0.0518	0.9482	68.14
53.5	1,113,955	77,032	0.0692	0.9308	64.61
54.5	694,667	83,914	0.1208	0.8792	60.14
55.5	417,988	37,089	0.0887	0.9113	52.88
56.5	150,358	55,024	0.3660	0.6340	48.19
57.5	70,903	288	0.0041	0.9959	30.55
58.5	43,385	617	0.0142	0.9858	30.42
59.5	19,622	79	0.0040	0.9960	29.99
60.5	1,229		0.0000	1.0000	29.87
61.5	1,229		0.0000	1.0000	29.87
62.5	1,229		0.0000	1.0000	29.87
63.5	1,197		0.0000	1.0000	29.87
64.5	1,197		0.0000	1.0000	29.87
65.5	1,197		0.0000	1.0000	29.87
66.5	1,197		0.0000	1.0000	29.87
67.5	1,197	32	0.0267	0.9733	29.87
68.5	1,164		0.0000	1.0000	29.07
69.5	1,164	490	0.4210	0.5790	29.07
70.5	674		0.0000	1.0000	16.83
71.5	674		0.0000	1.0000	16.83
72.5	674		0.0000	1.0000	16.83
73.5	234		0.0000	1.0000	16.83
74.5	234		0.0000	1.0000	16.83
75.5	234		0.0000	1.0000	16.83
76.5	234		0.0000	1.0000	16.83
77.5					16.83



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 370 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2008

EXPERIENCE BAND 1946-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	103,282,504	84,411	0.0008	0.9992	100.00
0.5	104,687,196	359,692	0.0034	0.9966	99.92
1.5	103,053,430	278,070	0.0027	0.9973	99.58
2.5	87,526,409	697,785	0.0080	0.9920	99.31
3.5	85,376,537	512,743	0.0060	0.9940	98.52
4.5	83,824,943	957,553	0.0114	0.9886	97.93
5.5	81,911,413	627,413	0.0077	0.9923	96.81
6.5	79,626,178	640,026	0.0080	0.9920	96.06
7.5	77,439,748	804,708	0.0104	0.9896	95.29
8.5	73,863,868	760,118	0.0103	0.9897	94.30
9.5	72,050,592	479,951	0.0067	0.9933	93.33
10.5	67,937,621	719,985	0.0106	0.9894	92.70
11.5	65,919,989	438,655	0.0067	0.9933	91.72
12.5	64,204,884	516,684	0.0080	0.9920	91.11
13.5	62,514,801	521,213	0.0083	0.9917	90.38
14.5	60,454,015	509,259	0.0084	0.9916	89.63
15.5	58,703,776	483,288	0.0082	0.9918	88.88
16.5	56,562,838	570,648	0.0101	0.9899	88.15
17.5	54,780,309	554,739	0.0101	0.9899	87.26
18.5	51,943,905	477,166	0.0092	0.9908	86.38
19.5	49,581,430	699,190	0.0141	0.9859	85.59
20.5	47,048,654	1,023,948	0.0218	0.9782	84.38
21.5	43,111,574	648,235	0.0150	0.9850	82.54
22.5	38,802,220	746,947	0.0193	0.9807	81.30
23.5	34,654,890	445,189	0.0128	0.9872	79.73
24.5	31,243,330	604,832	0.0194	0.9806	78.71
25.5	28,094,521	912,624	0.0325	0.9675	77.18
26.5	25,523,399	906,876	0.0355	0.9645	74.67
27.5	22,816,173	628,695	0.0276	0.9724	72.02
28.5	20,290,190	541,437	0.0267	0.9733	70.03
29.5	17,390,598	532,113	0.0306	0.9694	68.16
30.5	14,757,279	253,948	0.0172	0.9828	66.07
31.5	12,637,080	693,851	0.0549	0.9451	64.93
32.5	10,055,349	398,072	0.0396	0.9604	61.37
33.5	8,751,893	207,715	0.0237	0.9763	58.94
34.5	7,865,935	185,011	0.0235	0.9765	57.54
35.5	7,106,884	243,680	0.0343	0.9657	56.19
36.5	6,309,235	89,552	0.0142	0.9858	54.26
37.5	5,724,879	42,458	0.0074	0.9926	53.49
38.5	5,228,723	59,319	0.0113	0.9887	53.09

KANSAS CITY POWER & LIGHT COMPANY

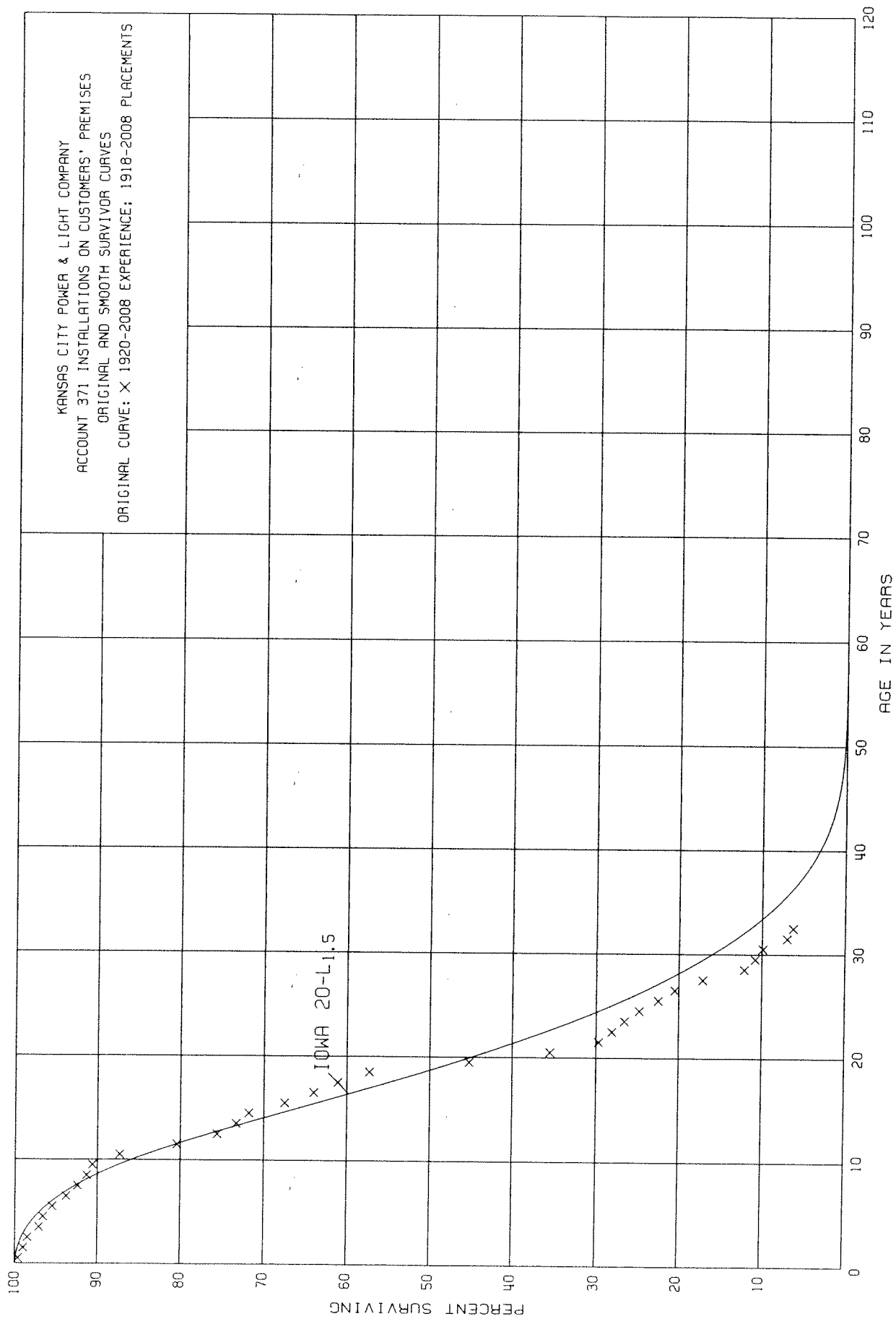
ACCOUNT 370 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2008

EXPERIENCE BAND 1946-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,764,806	34,130	0.0072	0.9928	52.49
40.5	4,281,246	21,540	0.0050	0.9950	52.11
41.5	3,970,581	52,589	0.0132	0.9868	51.85
42.5	3,641,661	24,460	0.0067	0.9933	51.17
43.5	3,405,421	14,680	0.0043	0.9957	50.83
44.5	3,168,844	12,331	0.0039	0.9961	50.61
45.5	2,945,160	30,904	0.0105	0.9895	50.41
46.5	2,670,659	20,882	0.0078	0.9922	49.88
47.5	2,495,264	33,131	0.0133	0.9867	49.49
48.5	2,284,705	30,402	0.0133	0.9867	48.83
49.5	2,044,881	23,656	0.0116	0.9884	48.18
50.5	1,826,618	14,400	0.0079	0.9921	47.62
51.5	1,625,416	28,131	0.0173	0.9827	47.24
52.5	1,355,727	6,734	0.0050	0.9950	46.42
53.5	1,193,661	1,427	0.0012	0.9988	46.19
54.5	1,065,750	8,636	0.0081	0.9919	46.13
55.5	967,527	4,178	0.0043	0.9957	45.76
56.5	858,001	76	0.0001	0.9999	45.56
57.5	793,794	31,227	0.0393	0.9607	45.56
58.5	593,948		0.0000	1.0000	43.77
59.5	488,503		0.0000	1.0000	43.77
60.5	398,703		0.0000	1.0000	43.77
61.5					43.77



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1918-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,606,969	67,087	0.0043	0.9957	100.00
0.5	14,318,572	83,078	0.0058	0.9942	99.57
1.5	13,262,809	67,750	0.0051	0.9949	98.99
2.5	12,410,957	169,636	0.0137	0.9863	98.49
3.5	11,792,684	60,069	0.0051	0.9949	97.14
4.5	11,076,845	130,294	0.0118	0.9882	96.64
5.5	9,127,025	165,840	0.0182	0.9818	95.50
6.5	8,963,468	132,204	0.0147	0.9853	93.76
7.5	8,827,515	104,363	0.0118	0.9882	92.38
8.5	5,884,525	45,474	0.0077	0.9923	91.29
9.5	5,821,521	210,291	0.0361	0.9639	90.59
10.5	5,616,387	446,524	0.0795	0.9205	87.32
11.5	5,210,033	311,127	0.0597	0.9403	80.38
12.5	4,922,143	151,167	0.0307	0.9693	75.58
13.5	4,758,096	95,801	0.0201	0.9799	73.26
14.5	4,322,654	260,396	0.0602	0.9398	71.79
15.5	3,746,183	193,215	0.0516	0.9484	67.47
16.5	3,253,205	147,590	0.0454	0.9546	63.99
17.5	2,770,444	169,609	0.0612	0.9388	61.08
18.5	2,235,783	473,094	0.2116	0.7884	57.34
19.5	1,579,648	339,553	0.2150	0.7850	45.21
20.5	1,066,722	174,955	0.1640	0.8360	35.49
21.5	806,177	41,574	0.0516	0.9484	29.67
22.5	601,495	33,040	0.0549	0.9451	28.14
23.5	539,853	36,588	0.0678	0.9322	26.60
24.5	477,590	44,116	0.0924	0.9076	24.80
25.5	399,382	36,476	0.0913	0.9087	22.51
26.5	322,499	53,489	0.1659	0.8341	20.45
27.5	238,389	69,487	0.2915	0.7085	17.06
28.5	147,448	16,027	0.1087	0.8913	12.09
29.5	121,669	9,936	0.0817	0.9183	10.78
30.5	109,454	32,022	0.2926	0.7074	9.90
31.5	62,925	5,940	0.0944	0.9056	7.00
32.5	42,289	254	0.0060	0.9940	6.34
33.5	16,729	910	0.0544	0.9456	6.30
34.5	8,856		0.0000	1.0000	5.96
35.5	6,118		0.0000	1.0000	5.96
36.5	6,118		0.0000	1.0000	5.96
37.5	6,118		0.0000	1.0000	5.96
38.5	6,118		0.0000	1.0000	5.96

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1918-2008

EXPERIENCE BAND 1920-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,067	38	0.0075	0.9925	5.96
40.5	4,959		0.0000	1.0000	5.92
41.5	4,959		0.0000	1.0000	5.92
42.5	4,959		0.0000	1.0000	5.92
43.5	4,959		0.0000	1.0000	5.92
44.5	4,959		0.0000	1.0000	5.92
45.5	4,959		0.0000	1.0000	5.92
46.5	4,959		0.0000	1.0000	5.92
47.5	4,959		0.0000	1.0000	5.92
48.5	4,959		0.0000	1.0000	5.92
49.5	4,959	651	0.0000	1.0000	5.92
50.5	4,959		0.0000	1.0000	5.92
51.5	4,959		0.0000	1.0000	5.92
52.5	4,959		0.0000	1.0000	5.92
53.5	4,959		0.0000	1.0000	5.92
54.5	4,959		0.0000	1.0000	5.92
55.5	4,959		0.1313	0.8687	5.92
56.5	4,308		0.0000	1.0000	5.14
57.5	4,308		0.0000	1.0000	5.14
58.5	4,308		0.0000	1.0000	5.14
59.5	4,308		0.0000	1.0000	5.14
60.5	4,222		0.0000	1.0000	5.14
61.5	4,222		0.0000	1.0000	5.14
62.5					5.14

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1946-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,170,691	53,247	0.0048	0.9952	100.00
0.5	10,314,647	9,211	0.0009	0.9991	99.52
1.5	9,603,478	7,713	0.0008	0.9992	99.43
2.5	9,197,934	83,791	0.0091	0.9909	99.35
3.5	8,886,506	11,425	0.0013	0.9987	98.45
4.5	8,389,404	54,311	0.0065	0.9935	98.32
5.5	6,651,547	54,300	0.0082	0.9918	97.68
6.5	6,818,196	6,799	0.0010	0.9990	96.88
7.5	7,008,322	15,154	0.0022	0.9978	96.78
8.5	4,310,029	5,058	0.0012	0.9988	96.57
9.5	4,416,569	22,481	0.0051	0.9949	96.45
10.5	4,464,522	47,122	0.0106	0.9894	95.96
11.5	4,521,890	133,791	0.0296	0.9704	94.94
12.5	4,455,510	46,395	0.0104	0.9896	92.13
13.5	4,516,019	52,388	0.0116	0.9884	91.17
14.5	4,162,233	235,657	0.0566	0.9434	90.11
15.5	3,666,420	184,516	0.0503	0.9497	85.01
16.5	3,199,643	136,512	0.0427	0.9573	80.73
17.5	2,744,600	165,292	0.0602	0.9398	77.28
18.5	2,219,357	472,866	0.2131	0.7869	72.63
19.5	1,564,595	339,441	0.2170	0.7830	57.15
20.5	1,061,225	174,955	0.1649	0.8351	44.75
21.5	800,680	41,574	0.0519	0.9481	37.37
22.5	595,998	33,040	0.0554	0.9446	35.43
23.5	534,356	36,588	0.0685	0.9315	33.47
24.5	472,093	44,116	0.0934	0.9066	31.18
25.5	393,885	36,476	0.0926	0.9074	28.27
26.5	317,001	53,489	0.1687	0.8313	25.65
27.5	232,892	69,487	0.2984	0.7016	21.32
28.5	141,951	16,027	0.1129	0.8871	14.96
29.5	116,172	9,436	0.0812	0.9188	13.27
30.5	104,458	32,022	0.3066	0.6934	12.19
31.5	57,928	5,940	0.1025	0.8975	8.45
32.5	37,292	254	0.0068	0.9932	7.58
33.5	11,732	910	0.0776	0.9224	7.53
34.5	3,859		0.0000	1.0000	6.95
35.5	1,121		0.0000	1.0000	6.95
36.5	1,121		0.0000	1.0000	6.95
37.5	1,121		0.0000	1.0000	6.95
38.5	1,121		0.0000	1.0000	6.95

KANSAS CITY POWER & LIGHT COMPANY

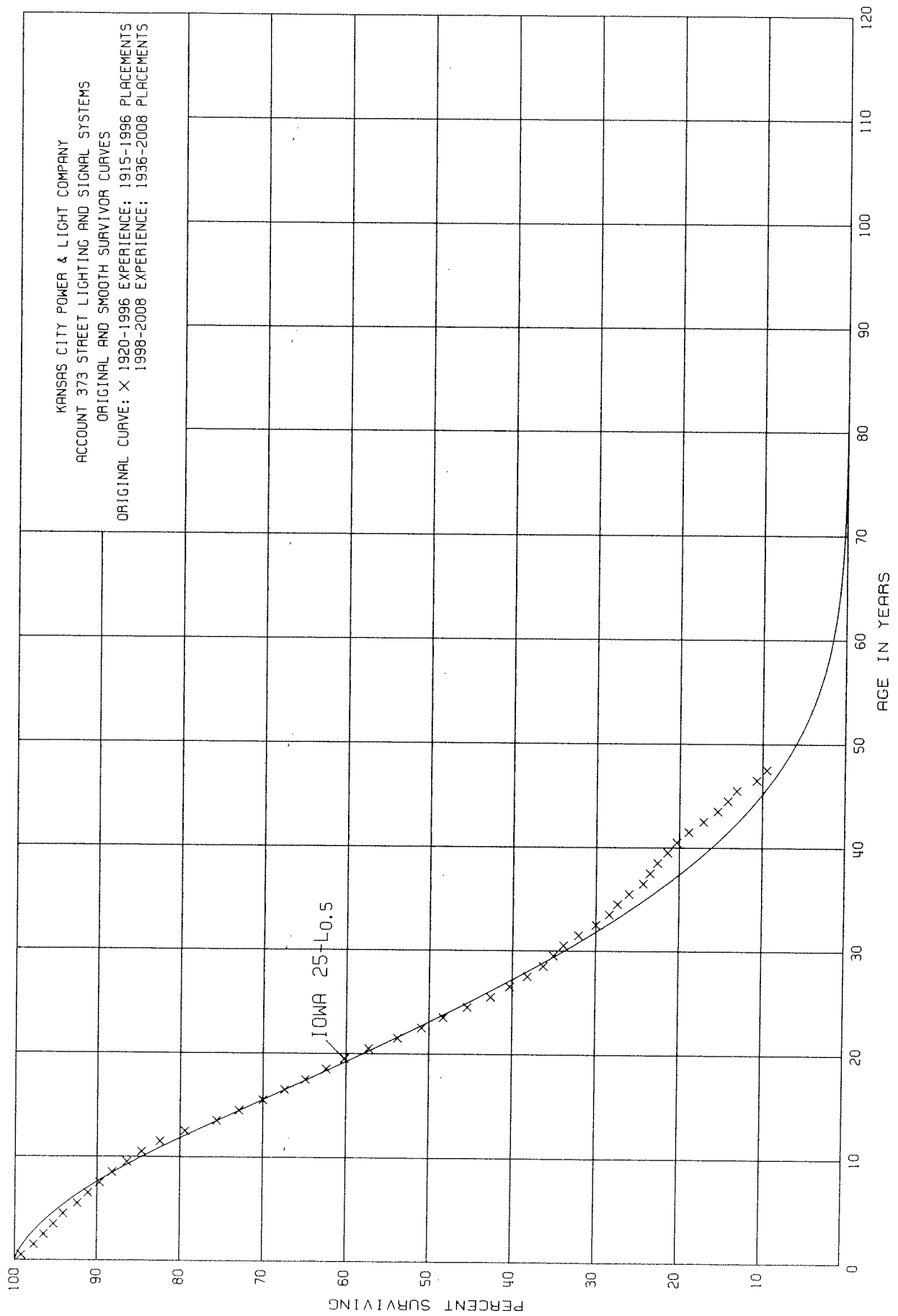
ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1946-2008

EXPERIENCE BAND 1989-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	70		0.0000	1.0000	6.95
40.5	85		0.0000	1.0000	6.95
41.5	85		0.0000	1.0000	6.95
42.5	4,959		0.0000	1.0000	6.95
43.5	4,959		0.0000	1.0000	6.95
44.5	4,959		0.0000	1.0000	6.95
45.5	4,959		0.0000	1.0000	6.95
46.5	4,959		0.0000	1.0000	6.95
47.5	4,959		0.0000	1.0000	6.95
48.5	4,959		0.0000	1.0000	6.95
49.5	4,959		0.0000	1.0000	6.95
50.5	4,959		0.0000	1.0000	6.95
51.5	4,959		0.0000	1.0000	6.95
52.5	4,959		0.0000	1.0000	6.95
53.5	4,959		0.0000	1.0000	6.95
54.5	4,959		0.0000	1.0000	6.95
55.5	4,959	651	0.1313	0.8687	6.95
56.5	4,308		0.0000	1.0000	6.04
57.5	4,308		0.0000	1.0000	6.04
58.5	4,308		0.0000	1.0000	6.04
59.5	4,308		0.0000	1.0000	6.04
60.5	4,222		0.0000	1.0000	6.04
61.5	4,222		0.0000	1.0000	6.04
62.5					6.04



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-1996
PLACEMENT BAND 1936-2008

EXPERIENCE BAND 1920-1996
EXPERIENCE BAND 1998-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	105,493,525	878,052	0.0083	0.9917	100.00
0.5	103,964,171	1,539,335	0.0148	0.9852	99.17
1.5	96,829,658	1,178,541	0.0122	0.9878	97.70
2.5	92,496,305	1,167,620	0.0126	0.9874	96.51
3.5	88,987,790	1,136,141	0.0128	0.9872	95.29
4.5	82,740,757	1,514,084	0.0183	0.9817	94.07
5.5	78,252,834	1,024,069	0.0131	0.9869	92.35
6.5	75,348,012	1,193,956	0.0158	0.9842	91.14
7.5	71,435,611	1,179,760	0.0165	0.9835	89.70
8.5	65,943,529	1,389,926	0.0211	0.9789	88.22
9.5	60,961,166	1,259,581	0.0207	0.9793	86.36
10.5	57,563,480	1,502,654	0.0261	0.9739	84.57
11.5	52,600,627	1,860,365	0.0354	0.9646	82.36
12.5	46,595,498	2,259,427	0.0485	0.9515	79.44
13.5	40,443,965	1,431,534	0.0354	0.9646	75.59
14.5	36,599,683	1,479,757	0.0404	0.9596	72.91
15.5	33,535,639	1,230,095	0.0367	0.9633	69.96
16.5	29,446,577	1,110,764	0.0377	0.9623	67.39
17.5	27,246,098	1,029,612	0.0378	0.9622	64.85
18.5	25,087,012	906,164	0.0361	0.9639	62.40
19.5	22,936,889	1,078,897	0.0470	0.9530	60.15
20.5	20,528,385	1,279,132	0.0623	0.9377	57.32
21.5	17,728,406	954,835	0.0539	0.9461	53.75
22.5	16,272,890	812,632	0.0499	0.9501	50.85
23.5	14,379,747	872,964	0.0607	0.9393	48.31
24.5	12,919,645	794,791	0.0615	0.9385	45.38
25.5	11,517,691	615,299	0.0534	0.9466	42.59
26.5	10,218,870	536,919	0.0525	0.9475	40.32
27.5	9,335,898	460,386	0.0493	0.9507	38.20
28.5	8,172,828	269,360	0.0330	0.9670	36.32
29.5	7,838,340	265,754	0.0339	0.9661	35.12
30.5	7,517,818	406,269	0.0540	0.9460	33.93
31.5	6,902,078	463,353	0.0671	0.9329	32.10
32.5	6,263,353	324,444	0.0518	0.9482	29.95
33.5	5,709,431	207,937	0.0364	0.9636	28.40
34.5	5,228,563	267,741	0.0512	0.9488	27.37
35.5	4,764,612	311,910	0.0655	0.9345	25.97
36.5	4,402,607	145,193	0.0330	0.9670	24.27
37.5	4,009,720	151,773	0.0379	0.9621	23.47
38.5	3,807,732	208,013	0.0546	0.9454	22.58

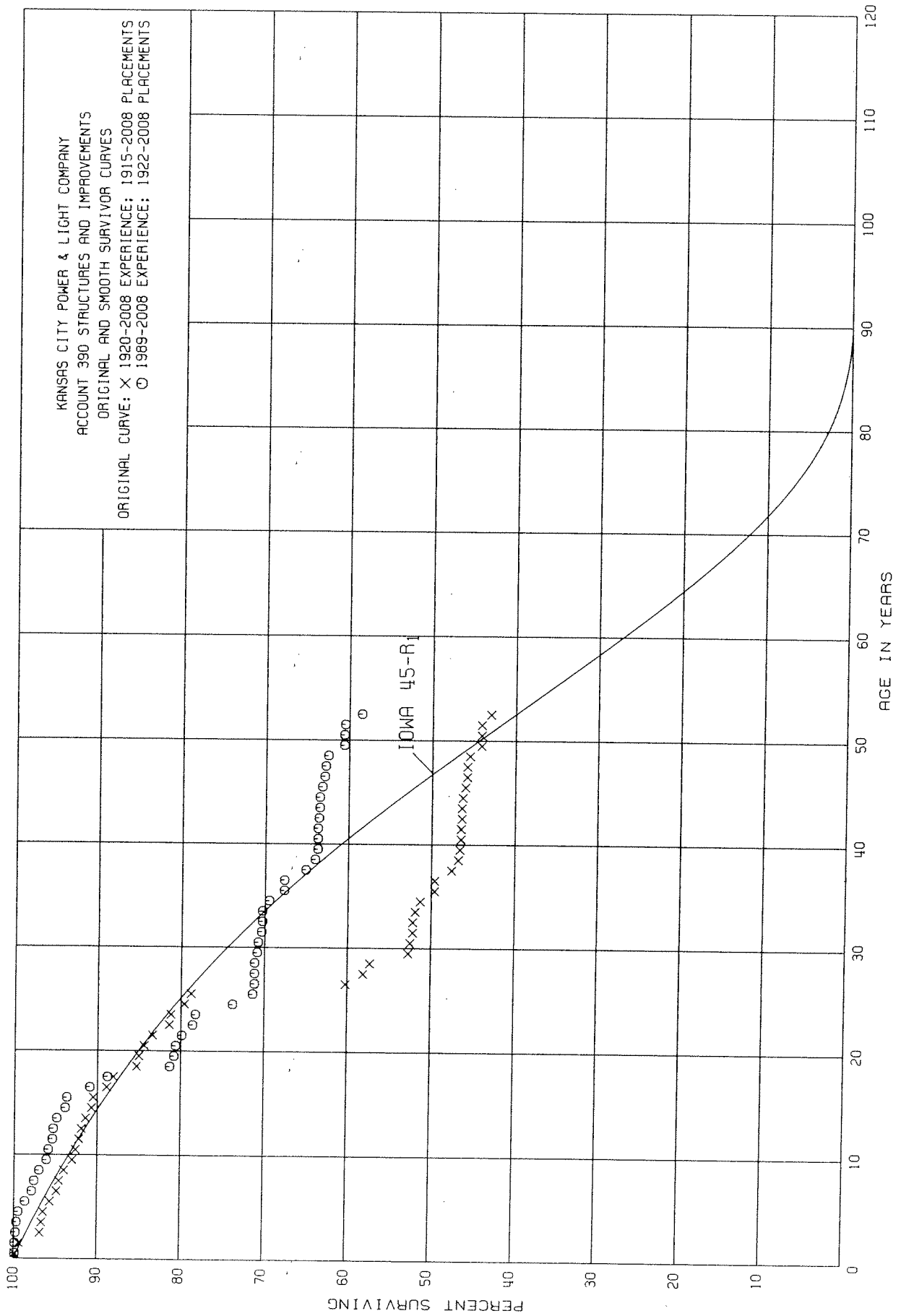
KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-1996 EXPERIENCE BAND 1920-1996
 PLACEMENT BAND 1936-2008 EXPERIENCE BAND 1998-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,440,314	163,888	0.0476	0.9524	21.35
40.5	2,889,153	201,144	0.0696	0.9304	20.33
41.5	2,794,670	267,935	0.0959	0.9041	18.92
42.5	2,479,961	247,841	0.0999	0.9001	17.11
43.5	1,995,182	156,636	0.0785	0.9215	15.40
44.5	1,750,115	135,956	0.0777	0.9223	14.19
45.5	1,543,089	281,216	0.1822	0.8178	13.09
46.5	1,131,046	124,310	0.1099	0.8901	10.71
47.5	890,454	62,133	0.0698	0.9302	9.53
48.5	786,021	4,953	0.0063	0.9937	8.86
49.5	583,592	3,307	0.0057	0.9943	8.80
50.5	517,288	2,092	0.0040	0.9960	8.75
51.5	370,914	2,893	0.0078	0.9922	8.72
52.5	132,577	565	0.0043	0.9957	8.65
53.5	88,575	2,407	0.0272	0.9728	8.61
54.5	75,126	1,957	0.0260	0.9740	8.38
55.5	50,362	504	0.0100	0.9900	8.16
56.5	45,026	739	0.0164	0.9836	8.08
57.5	42,154		0.0000	1.0000	7.95
58.5	40,946		0.0000	1.0000	7.95
59.5	39,067		0.0000	1.0000	7.95
60.5	37,827	134	0.0035	0.9965	7.95
61.5	415	326	0.7855	0.2145	7.92
62.5	89		0.0000	1.0000	1.70
63.5	89		0.0000	1.0000	1.70
64.5	89		0.0000	1.0000	1.70
65.5	89		0.0000	1.0000	1.70
66.5	89		0.0000	1.0000	1.70
67.5	89		0.0000	1.0000	1.70
68.5	19		0.0000	1.0000	1.70
69.5	19	19	1.0000	0.0000	1.70
70.5					0.00



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	75,790,031	19,333	0.0003	0.9997	100.00
0.5	73,415,980	448,713	0.0061	0.9939	99.97
1.5	69,344,239	1,743,579	0.0251	0.9749	99.36
2.5	66,603,146	130,980	0.0020	0.9980	96.87
3.5	66,099,486	116,962	0.0018	0.9982	96.68
4.5	56,596,138	476,081	0.0084	0.9916	96.51
5.5	56,075,937	440,691	0.0079	0.9921	95.70
6.5	54,829,953	212,000	0.0039	0.9961	94.94
7.5	53,993,478	323,725	0.0060	0.9940	94.57
8.5	53,221,294	544,382	0.0102	0.9898	94.00
9.5	52,389,013	233,991	0.0045	0.9955	93.04
10.5	52,217,694	258,846	0.0050	0.9950	92.62
11.5	50,618,311	135,733	0.0027	0.9973	92.16
12.5	49,019,288	252,680	0.0052	0.9948	91.91
13.5	48,546,625	396,468	0.0082	0.9918	91.43
14.5	40,242,381	68,157	0.0017	0.9983	90.68
15.5	33,985,135	620,539	0.0183	0.9817	90.53
16.5	20,571,989	185,649	0.0090	0.9910	88.87
17.5	19,923,793	629,636	0.0316	0.9684	88.07
18.5	17,726,171	66,935	0.0038	0.9962	85.29
19.5	17,060,325	123,469	0.0072	0.9928	84.97
20.5	16,710,045	194,077	0.0116	0.9884	84.36
21.5	16,478,148	398,793	0.0242	0.9758	83.38
22.5	15,758,872	38,765	0.0025	0.9975	81.36
23.5	15,558,036	294,120	0.0189	0.9811	81.16
24.5	15,116,623	157,936	0.0104	0.9896	79.63
25.5	14,922,653	3,527,914	0.2364	0.7636	78.80
26.5	10,507,704	360,396	0.0343	0.9657	60.17
27.5	9,848,877	133,770	0.0136	0.9864	58.11
28.5	9,630,948	773,788	0.0803	0.9197	57.32
29.5	8,805,809	32,062	0.0036	0.9964	52.72
30.5	8,773,391	54,853	0.0063	0.9937	52.53
31.5	8,279,826	4,026	0.0005	0.9995	52.20
32.5	8,169,933	36,766	0.0045	0.9955	52.17
33.5	7,676,406	91,482	0.0119	0.9881	51.94
34.5	7,563,201	255,672	0.0338	0.9662	51.32
35.5	7,268,435	2,603	0.0004	0.9996	49.59
36.5	7,241,617	294,061	0.0406	0.9594	49.57
37.5	6,903,852	115,420	0.0167	0.9833	47.56
38.5	6,780,641	30,954	0.0046	0.9954	46.77

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,714,870	4,674	0.0007	0.9993	46.55
40.5	6,266,746	1,336	0.0002	0.9998	46.52
41.5	6,252,745	11,468	0.0018	0.9982	46.51
42.5	6,235,956	3,728	0.0006	0.9994	46.43
43.5	6,187,857	18,954	0.0031	0.9969	46.40
44.5	5,846,852	32,436	0.0055	0.9945	46.26
45.5	5,733,411	21,358	0.0037	0.9963	46.01
46.5	5,703,269	8,234	0.0014	0.9986	45.84
47.5	5,688,514	35,480	0.0062	0.9938	45.78
48.5	5,653,034	169,247	0.0299	0.9701	45.50
49.5	816,148		0.0000	1.0000	44.14
50.5	816,148	534	0.0007	0.9993	44.14
51.5	810,486	20,875	0.0258	0.9742	44.11
52.5	181,845		0.0000	1.0000	42.97
53.5	181,757	260	0.0014	0.9986	42.97
54.5	181,282		0.0000	1.0000	42.91
55.5	179,870		0.0000	1.0000	42.91
56.5	179,870	221	0.0012	0.9988	42.91
57.5	175,720	772	0.0044	0.9956	42.86
58.5	174,924		0.0000	1.0000	42.67
59.5	174,924		0.0000	1.0000	42.67
60.5	174,723	1,201	0.0069	0.9931	42.67
61.5	173,564		0.0000	1.0000	42.38
62.5	173,531	3,360	0.0194	0.9806	42.38
63.5	56,063		0.0000	1.0000	41.56
64.5	56,063		0.0000	1.0000	41.56
65.5	56,063		0.0000	1.0000	41.56
66.5	56,063		0.0000	1.0000	41.56
67.5	56,063		0.0000	1.0000	41.56
68.5	56,063		0.0000	1.0000	41.56
69.5	56,063		0.0000	1.0000	41.56
70.5	56,063		0.0000	1.0000	41.56
71.5	55,534		0.0000	1.0000	41.56
72.5	55,534	43	0.0008	0.9992	41.56
73.5	55,492		0.0000	1.0000	41.53
74.5	55,457	55,045	0.9926	0.0074	41.53
75.5	411		0.0000	1.0000	0.31
76.5	411		0.0000	1.0000	0.31
77.5	322		0.0000	1.0000	0.31
78.5	322		0.0000	1.0000	0.31

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2008			EXPERIENCE BAND 1920-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	322		0.0000	1.0000	0.31
80.5	292		0.0000	1.0000	0.31
81.5	292		0.0000	1.0000	0.31
82.5	292		0.0000	1.0000	0.31
83.5	292		0.0000	1.0000	0.31
84.5	292		0.0000	1.0000	0.31
85.5					0.31

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	50,883,881		0.0000	1.0000	100.00
0.5	48,738,835	32,789	0.0007	0.9993	100.00
1.5	45,429,161	47,730	0.0011	0.9989	99.93
2.5	44,625,277	58,873	0.0013	0.9987	99.82
3.5	45,707,370	71,292	0.0016	0.9984	99.69
4.5	37,079,058	308,055	0.0083	0.9917	99.53
5.5	36,934,007	285,454	0.0077	0.9923	98.70
6.5	37,290,553	128,031	0.0034	0.9966	97.94
7.5	36,894,387	212,842	0.0058	0.9942	97.61
8.5	36,407,235	366,437	0.0101	0.9899	97.04
9.5	35,926,544	79,466	0.0022	0.9978	96.06
10.5	36,056,690	160,174	0.0044	0.9956	95.85
11.5	34,772,529	61,603	0.0018	0.9982	95.43
12.5	33,598,236	141,359	0.0042	0.9958	95.26
13.5	33,779,662	354,376	0.0105	0.9895	94.86
14.5	25,641,093	38,722	0.0015	0.9985	93.86
15.5	19,595,440	591,415	0.0302	0.9698	93.72
16.5	6,622,380	152,604	0.0230	0.9770	90.89
17.5	6,120,945	520,203	0.0850	0.9150	88.80
18.5	4,097,355	24,484	0.0060	0.9940	81.25
19.5	3,523,029	7,187	0.0020	0.9980	80.76
20.5	3,469,314	28,902	0.0083	0.9917	80.60
21.5	3,444,752	58,609	0.0170	0.9830	79.93
22.5	3,091,838	9,447	0.0031	0.9969	78.57
23.5	2,968,482	172,684	0.0582	0.9418	78.33
24.5	2,964,878	96,700	0.0326	0.9674	73.77
25.5	3,332,394	6,781	0.0020	0.9980	71.37
26.5	2,483,134		0.0000	1.0000	71.23
27.5	2,207,014	760	0.0003	0.9997	71.23
28.5	2,128,802	8,570	0.0040	0.9960	71.21
29.5	7,426,743	10,519	0.0014	0.9986	70.93
30.5	7,502,556	49,249	0.0066	0.9934	70.83
31.5	7,067,163	3,039	0.0004	0.9996	70.36
32.5	7,797,469	6,295	0.0008	0.9992	70.33
33.5	7,337,252	80,373	0.0110	0.9890	70.27
34.5	7,235,371	183,321	0.0253	0.9747	69.50
35.5	7,014,140	2,603	0.0004	0.9996	67.74
36.5	6,990,867	266,445	0.0381	0.9619	67.71
37.5	6,690,685	115,301	0.0172	0.9828	65.13
38.5	6,567,668	30,333	0.0046	0.9954	64.01

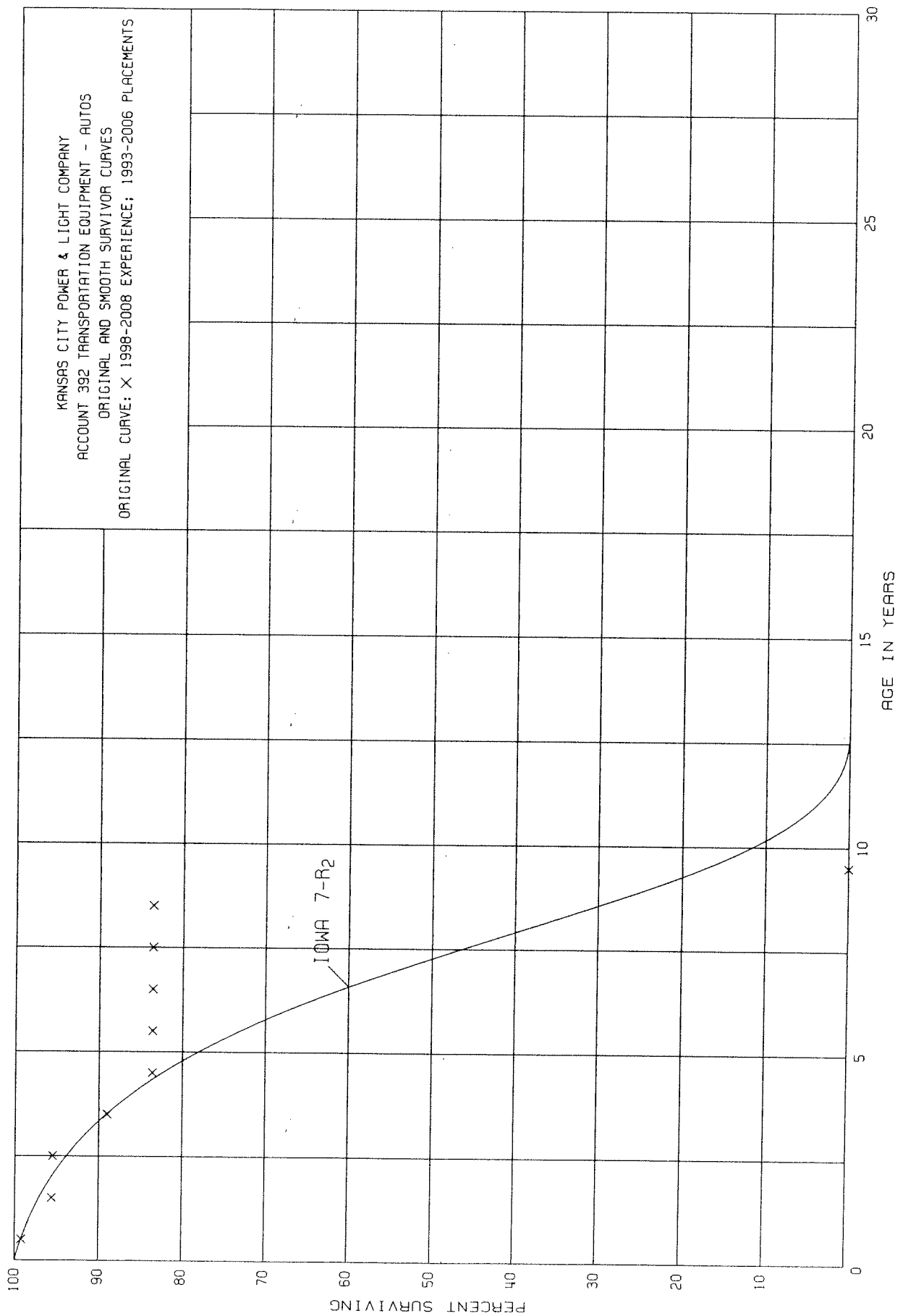
KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,502,519	4,257	0.0007	0.9993	63.72
40.5	6,056,069		0.0000	1.0000	63.68
41.5	6,043,403	11,428	0.0019	0.9981	63.68
42.5	6,026,363	3,319	0.0006	0.9994	63.56
43.5	5,978,673	1,241	0.0002	0.9998	63.52
44.5	5,655,380	32,436	0.0057	0.9943	63.51
45.5	5,541,940	21,143	0.0038	0.9962	63.15
46.5	5,511,241	6,935	0.0013	0.9987	62.91
47.5	5,498,885	27,089	0.0049	0.9951	62.83
48.5	5,471,900	169,247	0.0309	0.9691	62.52
49.5	635,579		0.0000	1.0000	60.59
50.5	635,579	534	0.0008	0.9992	60.59
51.5	631,858	20,875	0.0330	0.9670	60.54
52.5	3,511		0.0000	1.0000	58.54
53.5	7,352		0.0000	1.0000	58.54
54.5	7,197		0.0000	1.0000	58.54
55.5	5,785		0.0000	1.0000	58.54
56.5	5,785		0.0000	1.0000	58.54
57.5	1,946	772	0.3967	0.6033	58.54
58.5	1,182		0.0000	1.0000	35.32
59.5	170,335		0.0000	1.0000	35.32
60.5	170,164	294	0.0017	0.9983	35.32
61.5	169,870		0.0000	1.0000	35.26
62.5	169,837		0.0000	1.0000	35.26
63.5	684		0.0000	1.0000	35.26
64.5	726		0.0000	1.0000	35.26
65.5	1,018		0.0000	1.0000	35.26
66.5	56,063		0.0000	1.0000	35.26
67.5	56,063		0.0000	1.0000	35.26
68.5	56,063		0.0000	1.0000	35.26
69.5	56,063		0.0000	1.0000	35.26
70.5	56,063		0.0000	1.0000	35.26
71.5	55,534		0.0000	1.0000	35.26
72.5	55,534	43	0.0008	0.9992	35.26
73.5	55,492		0.0000	1.0000	35.23
74.5	55,457	55,045	0.9926	0.0074	35.23
75.5	411		0.0000	1.0000	0.26
76.5	411		0.0000	1.0000	0.26
77.5	322		0.0000	1.0000	0.26
78.5	322		0.0000	1.0000	0.26

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2008			EXPERIENCE BAND 1989-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	322		0.0000	1.0000	0.26
80.5	292		0.0000	1.0000	0.26
81.5	292		0.0000	1.0000	0.26
82.5	292		0.0000	1.0000	0.26
83.5	292		0.0000	1.0000	0.26
84.5	292		0.0000	1.0000	0.26
85.5					0.26



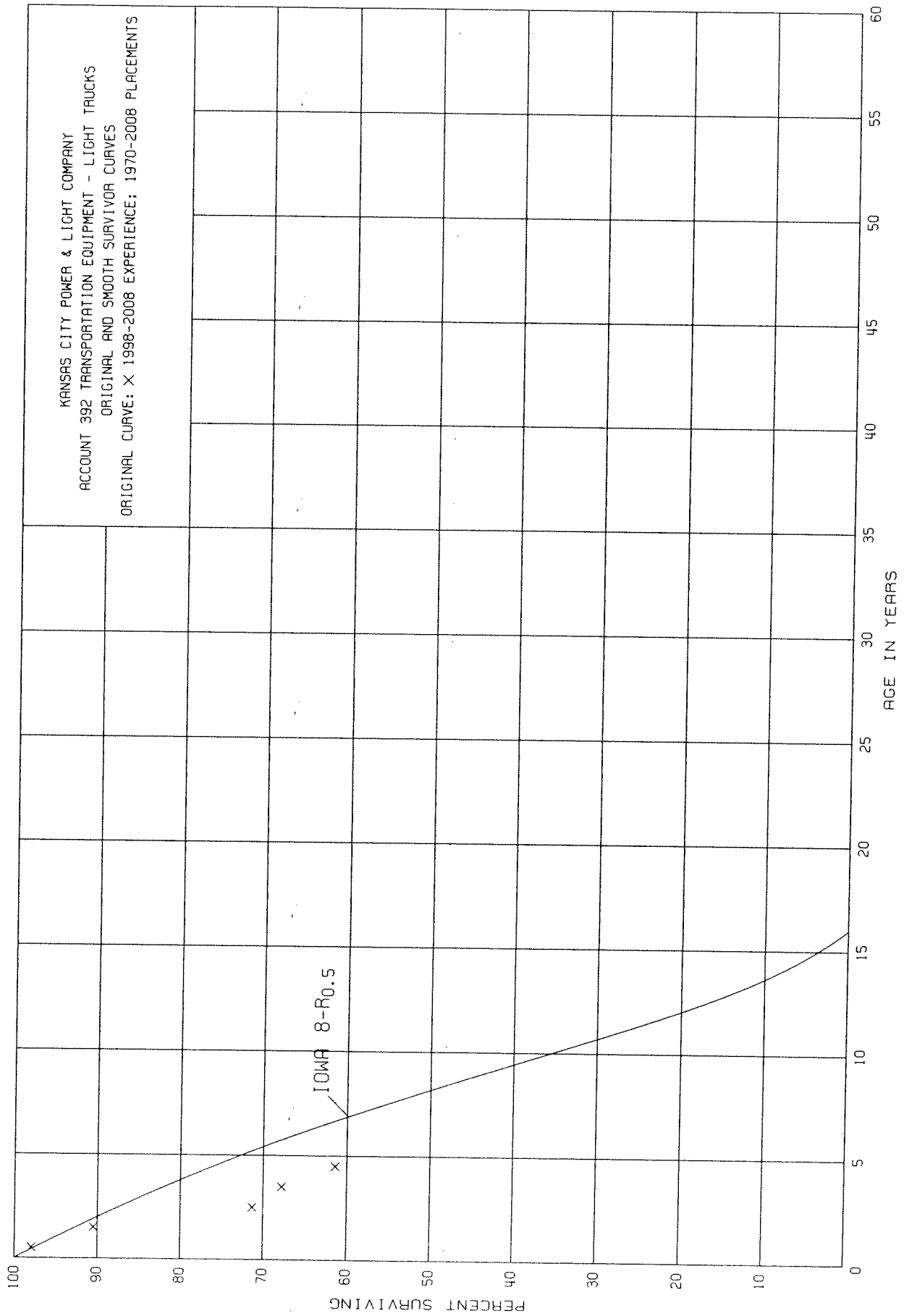
KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1993-2006

EXPERIENCE BAND 1998-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	755,211	5,870	0.0078	0.9922	100.00
0.5	749,341	27,315	0.0365	0.9635	99.22
1.5	722,025	696	0.0010	0.9990	95.60
2.5	703,467	47,854	0.0680	0.9320	95.50
3.5	370,549	22,648	0.0611	0.9389	89.01
4.5	1		0.0000	1.0000	83.57
5.5	1		0.0000	1.0000	83.57
6.5	1		0.0000	1.0000	83.57
7.5	1		0.0000	1.0000	83.57
8.5	1	1	1.0000	0.0000	83.57
9.5					0.00



KANSAS CITY POWER & LIGHT COMPANY

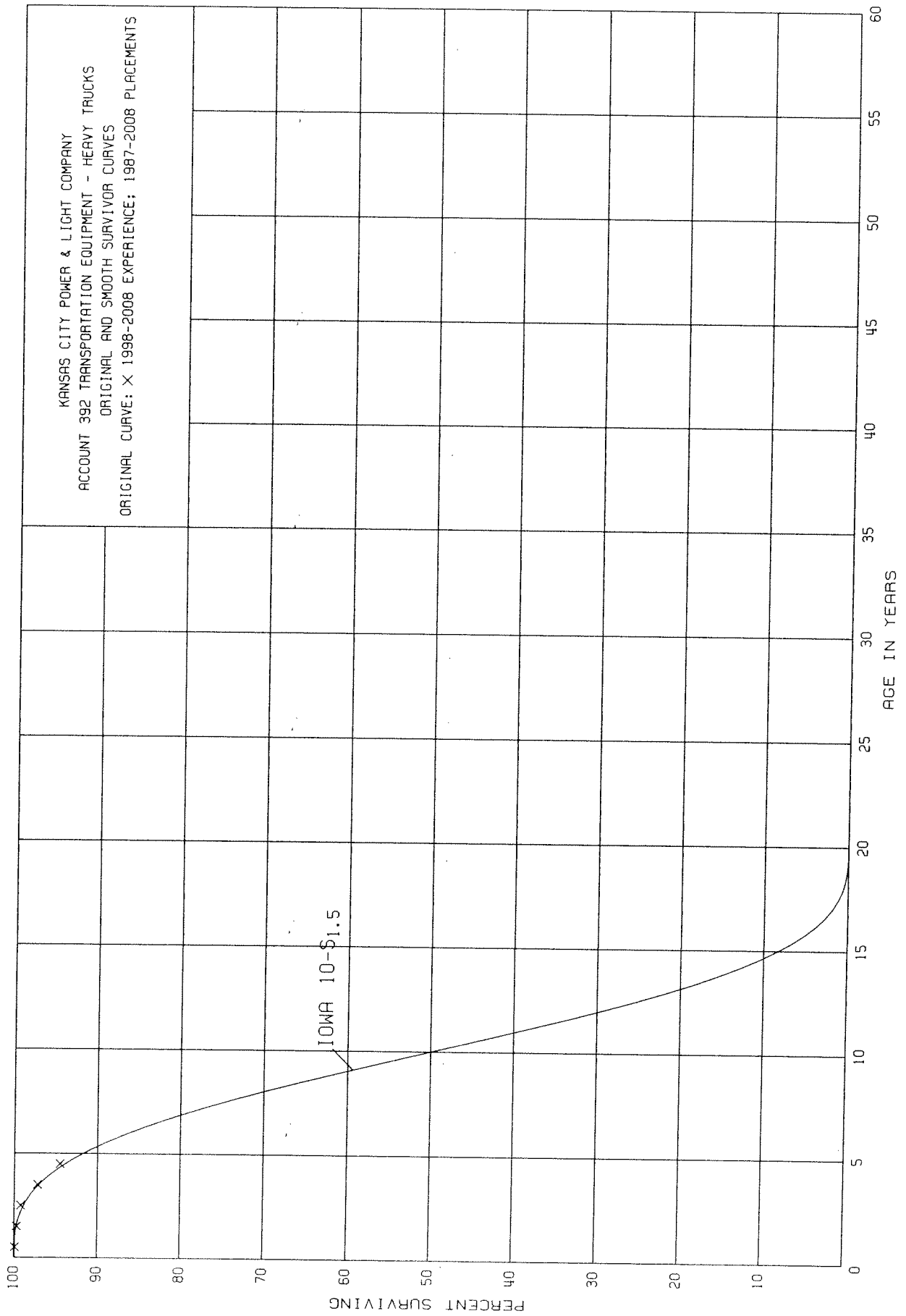
ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1970-2008

EXPERIENCE BAND 1998-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,988,410	321,368	0.0201	0.9799	100.00
0.5	9,365,118	712,528	0.0761	0.9239	97.99
1.5	7,735,184	1,644,052	0.2125	0.7875	90.53
2.5	4,977,316	243,866	0.0490	0.9510	71.29
3.5	2,966,263	281,350	0.0948	0.9052	67.80
4.5					61.37
5.5					
6.5					
7.5					
8.5					
9.5	135,319		0.0000		
10.5	288,450		0.0000		
11.5	288,450	135,319	0.4691		
12.5	153,131		0.0000		
13.5	153,131		0.0000		
14.5	153,131		0.0000		
15.5	153,131		0.0000		
16.5	153,131		0.0000		
17.5	153,131		0.0000		
18.5	153,131		0.0000		
19.5	153,131		0.0000		
20.5	153,131		0.0000		
21.5					
22.5					
23.5					
24.5					
25.5					
26.5					
27.5	20,391		0.0000		
28.5	20,391		0.0000		
29.5	20,391		0.0000		
30.5	20,391		0.0000		
31.5	20,391		0.0000		
32.5	20,391		0.0000		
33.5	20,391		0.0000		
34.5	20,391	20,391	1.0000		
35.5					



KANSAS CITY POWER & LIGHT COMPANY

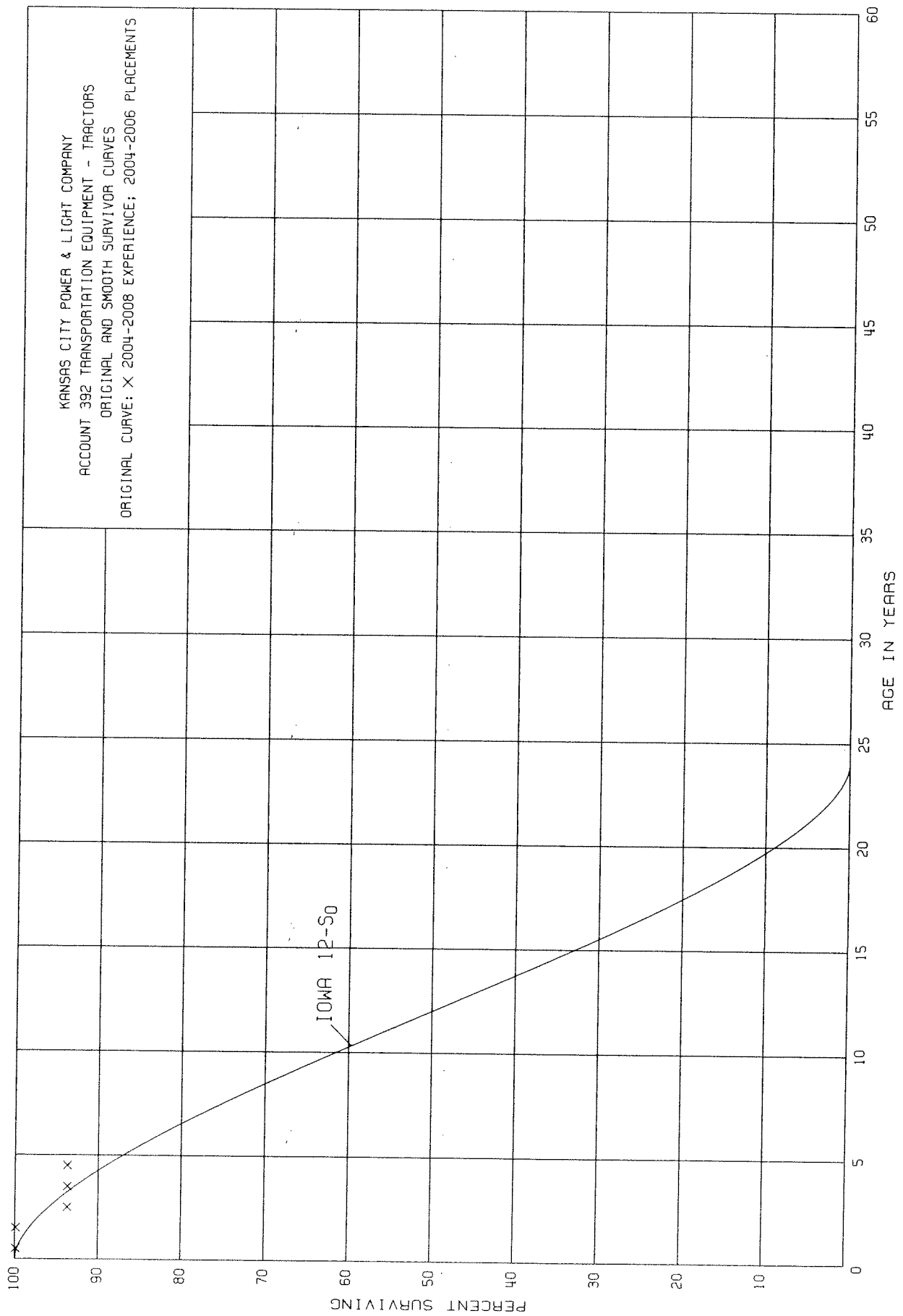
ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2008

EXPERIENCE BAND 1998-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,764,661	15,469	0.0006	0.9994	100.00
0.5	20,676,665	51,810	0.0025	0.9975	99.94
1.5	19,985,062	90,385	0.0045	0.9955	99.69
2.5	14,733,090	306,066	0.0208	0.9792	99.24
3.5	13,575,065	372,764	0.0275	0.9725	97.18
4.5					94.51



KANSAS CITY POWER & LIGHT COMPANY

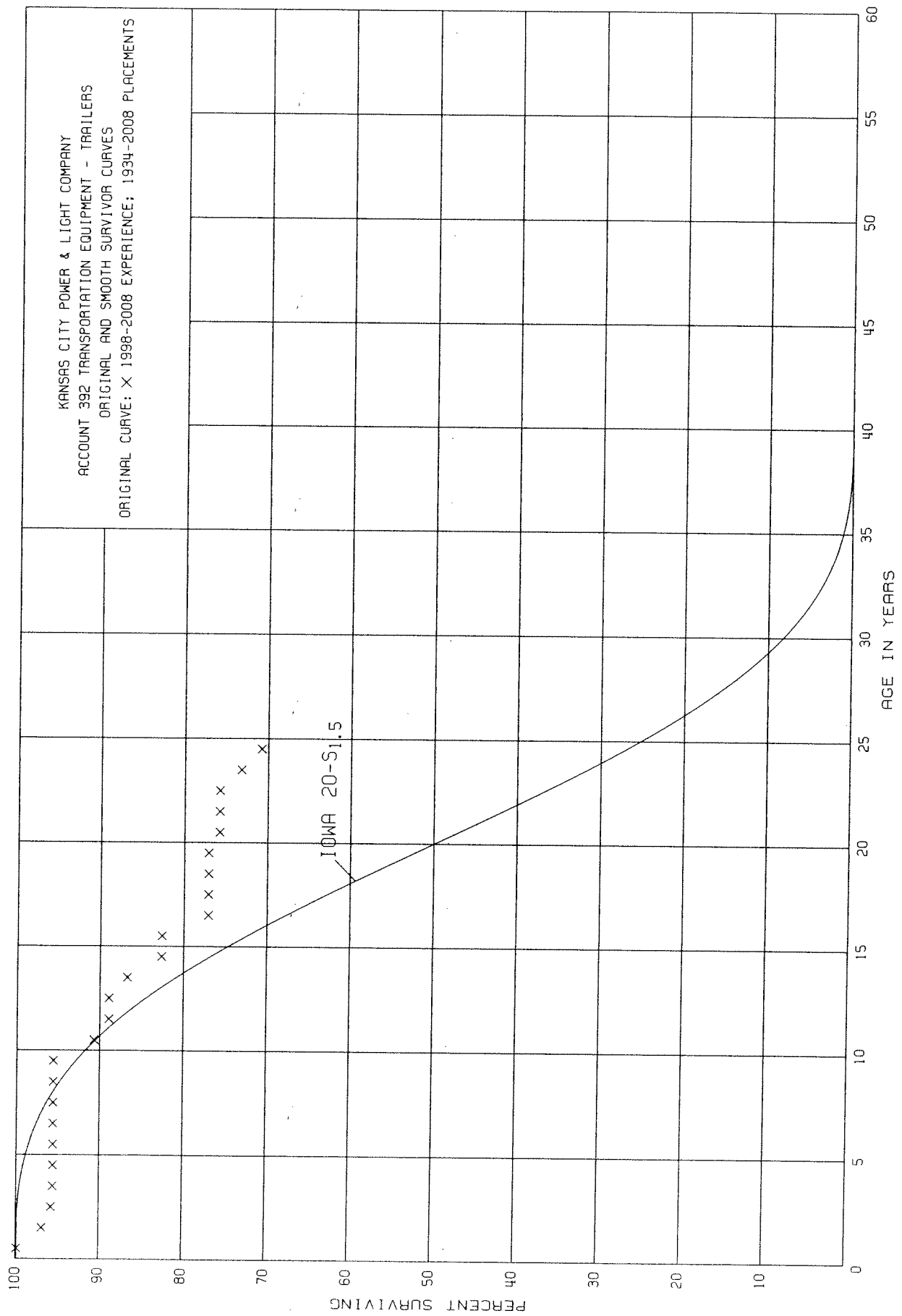
ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2004-2006

EXPERIENCE BAND 2004-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	731,074		0.0000	1.0000	100.00
0.5	731,074		0.0000	1.0000	100.00
1.5	731,074	45,933	0.0628	0.9372	100.00
2.5	482,983		0.0000	1.0000	93.72
3.5	482,982		0.0000	1.0000	93.72
4.5					93.72



KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2008

EXPERIENCE BAND 1998-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	978,780		0.0000	1.0000	100.00
0.5	911,646	28,637	0.0314	0.9686	100.00
1.5	860,085	9,864	0.0115	0.9885	96.86
2.5	848,880	1,798	0.0021	0.9979	95.75
3.5	806,700		0.0000	1.0000	95.55
4.5	59,333		0.0000	1.0000	95.55
5.5	83,800		0.0000	1.0000	95.55
6.5	119,112		0.0000	1.0000	95.55
7.5	144,217		0.0000	1.0000	95.55
8.5	144,217		0.0000	1.0000	95.55
9.5	152,253	7,674	0.0504	0.9496	95.55
10.5	173,076	3,586	0.0207	0.9793	90.73
11.5	173,432		0.0000	1.0000	88.85
12.5	173,432	4,200	0.0242	0.9758	88.85
13.5	279,123	13,215	0.0473	0.9527	86.70
14.5	261,616		0.0000	1.0000	82.60
15.5	229,919	15,257	0.0664	0.9336	82.60
16.5	184,676		0.0000	1.0000	77.12
17.5	156,652		0.0000	1.0000	77.12
18.5	137,574		0.0000	1.0000	77.12
19.5	140,523	2,500	0.0178	0.9822	77.12
20.5	129,988		0.0000	1.0000	75.75
21.5	127,896		0.0000	1.0000	75.75
22.5	128,207	4,277	0.0334	0.9666	75.75
23.5	131,256	4,281	0.0326	0.9674	73.22
24.5	22,150		0.0000	1.0000	70.83
25.5	25,272	4,242	0.1679	0.8321	70.83
26.5	29,543	1,560	0.0528	0.9472	58.94
27.5	28,608	6,089	0.2128	0.7872	55.83
28.5	36,538		0.0000	1.0000	43.95
29.5	39,828	4,257	0.1069	0.8931	43.95
30.5	47,081		0.0000	1.0000	39.25
31.5	47,081	1,705	0.0362	0.9638	39.25
32.5	44,909	16,330	0.3636	0.6364	37.83
33.5	30,431	2,917	0.0959	0.9041	24.08
34.5	25,977		0.0000	1.0000	21.77
35.5	28,844		0.0000	1.0000	21.77
36.5	27,356		0.0000	1.0000	21.77
37.5	23,099		0.0000	1.0000	21.77
38.5	23,931		0.0000	1.0000	21.77

KANSAS CITY POWER & LIGHT COMPANY

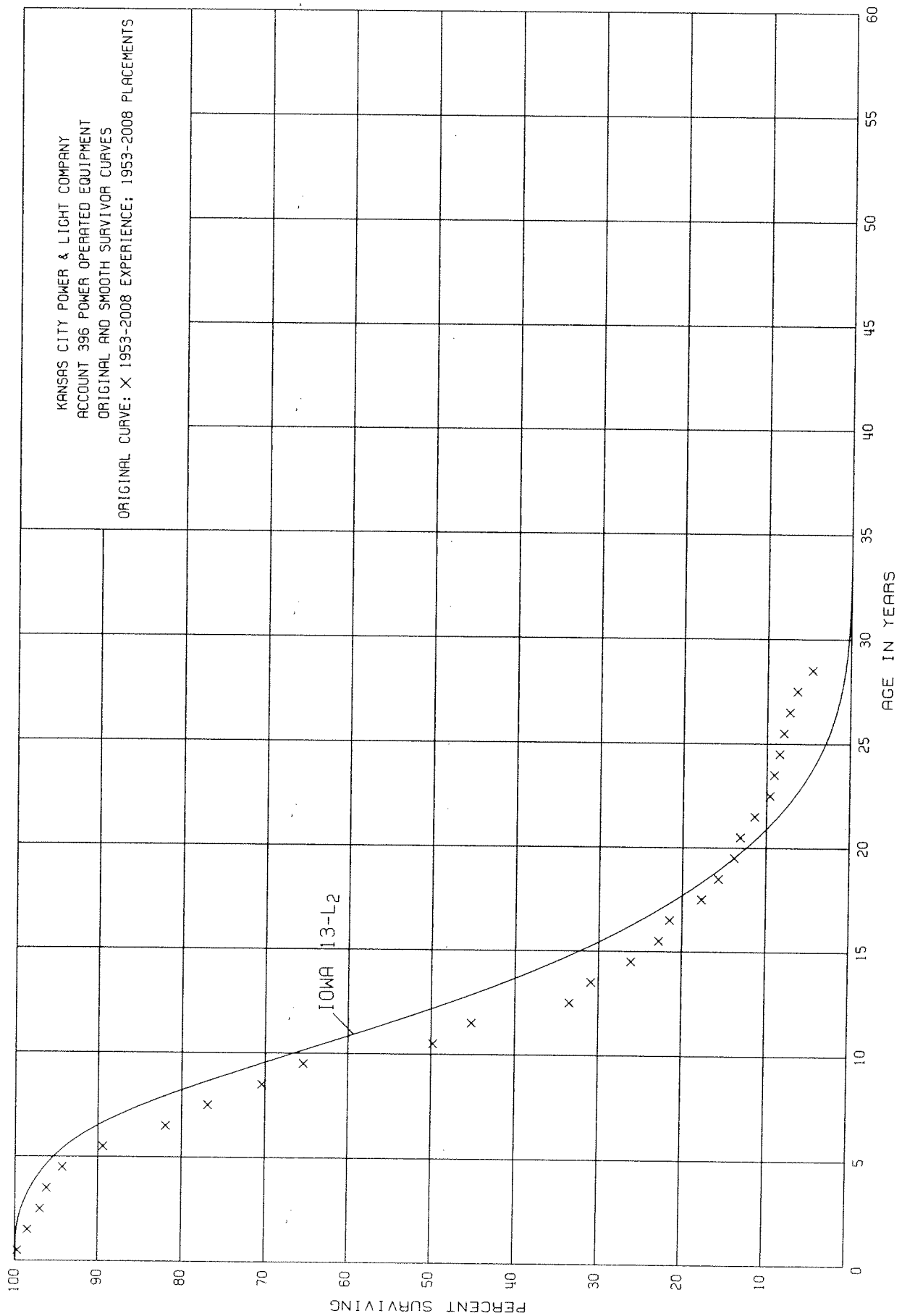
ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2008

EXPERIENCE BAND 1998-2008

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,910		0.0000	1.0000	21.77
40.5	10,910		0.0000	1.0000	21.77
41.5	10,910	1,002	0.0918	0.9082	21.77
42.5	9,908		0.0000	1.0000	19.77
43.5	9,908		0.0000	1.0000	19.77
44.5	8,056		0.0000	1.0000	19.77
45.5	7,651		0.0000	1.0000	19.77
46.5	2,839		0.0000	1.0000	19.77
47.5	3,366		0.0000	1.0000	19.77
48.5	3,366		0.0000	1.0000	19.77
49.5	1,910		0.0000	1.0000	19.77
50.5	3,904		0.0000	1.0000	19.77
51.5	3,904		0.0000	1.0000	19.77
52.5	3,904		0.0000	1.0000	19.77
53.5	3,904		0.0000	1.0000	19.77
54.5	3,904		0.0000	1.0000	19.77
55.5	3,904		0.0000	1.0000	19.77
56.5	3,176		0.0000	1.0000	19.77
57.5	2,520		0.0000	1.0000	19.77
58.5	1,994		0.0000	1.0000	19.77
59.5	1,994		0.0000	1.0000	19.77
60.5	1,994		0.0000	1.0000	19.77
61.5					19.77
62.5					
63.5	48		0.0000		
64.5	48		0.0000		
65.5	48		0.0000		
66.5	48		0.0000		
67.5	48		0.0000		
68.5	48		0.0000		
69.5	48		0.0000		
70.5	48		0.0000		
71.5	48		0.0000		
72.5	48		0.0000		
73.5	48		0.0000		
74.5					



KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2008			EXPERIENCE BAND 1953-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	17,442,640	49,091	0.0028	0.9972	100.00
0.5	16,749,363	202,489	0.0121	0.9879	99.72
1.5	14,307,140	217,463	0.0152	0.9848	98.51
2.5	12,415,054	109,880	0.0089	0.9911	97.01
3.5	11,202,048	214,666	0.0192	0.9808	96.15
4.5	2,125,534	110,345	0.0519	0.9481	94.30
5.5	1,989,407	166,410	0.0836	0.9164	89.41
6.5	1,796,488	111,553	0.0621	0.9379	81.94
7.5	1,701,216	142,921	0.0840	0.9160	76.85
8.5	1,627,459	115,427	0.0709	0.9291	70.39
9.5	1,845,717	440,986	0.2389	0.7611	65.40
10.5	1,632,258	150,994	0.0925	0.9075	49.78
11.5	1,743,040	449,126	0.2577	0.7423	45.18
12.5	1,350,637	105,169	0.0779	0.9221	33.54
13.5	1,015,559	159,530	0.1571	0.8429	30.93
14.5	902,108	112,795	0.1250	0.8750	26.07
15.5	755,024	41,953	0.0556	0.9444	22.81
16.5	708,087	124,837	0.1763	0.8237	21.54
17.5	586,365	67,716	0.1155	0.8845	17.74
18.5	515,024	61,226	0.1189	0.8811	15.69
19.5	452,487	22,907	0.0506	0.9494	13.82
20.5	438,380	56,674	0.1293	0.8707	13.12
21.5	375,663	60,656	0.1615	0.8385	11.42
22.5	309,523	15,409	0.0498	0.9502	9.58
23.5	300,576	20,605	0.0686	0.9314	9.10
24.5	276,606	17,374	0.0628	0.9372	8.48
25.5	253,396	20,756	0.0819	0.9181	7.95
26.5	225,380	29,266	0.1299	0.8701	7.30
27.5	182,897	49,494	0.2706	0.7294	6.35
28.5	128,732	6,969	0.0541	0.9459	4.63
29.5	115,631		0.0000	1.0000	4.38
30.5	107,608	408	0.0038	0.9962	4.38
31.5	107,199	350	0.0033	0.9967	4.36
32.5	96,741	175	0.0018	0.9982	4.35
33.5	96,566	1,252	0.0130	0.9870	4.34
34.5	93,904	802	0.0085	0.9915	4.28
35.5	84,037	1,065	0.0127	0.9873	4.24
36.5	73,474	818	0.0111	0.9889	4.19
37.5	72,656	13,285	0.1828	0.8172	4.14
38.5	55,791		0.0000	1.0000	3.38

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2008			EXPERIENCE BAND 1953-2008		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	55,791		0.0000	1.0000	3.38
40.5	55,791		0.0000	1.0000	3.38
41.5	52,779		0.0000	1.0000	3.38
42.5	44,752		0.0000	1.0000	3.38
43.5	35,849		0.0000	1.0000	3.38
44.5	33,955		0.0000	1.0000	3.38
45.5	12,453		0.0000	1.0000	3.38
46.5	12,453		0.0000	1.0000	3.38
47.5	12,453		0.0000	1.0000	3.38
48.5	12,453		0.0000	1.0000	3.38
49.5	12,453		0.0000	1.0000	3.38
50.5	12,453		0.0000	1.0000	3.38
51.5	12,453		0.0000	1.0000	3.38
52.5	12,453		0.0000	1.0000	3.38
53.5	12,453		0.0000	1.0000	3.38
54.5	12,453		0.0000	1.0000	3.38
55.5					3.38

III-149

NET SALVAGE STATISTICS

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1977	7,465	0	1,069 14	1,069 14
1978	994	450 45	0	450- 45-
1979	192	0	0	0
1980	5,281	861 16	0	861- 16-
1981	229	0	27 12	27 12
1982	5,643	843 15	0	843- 15-
1983	222,860	3,084 1	0	3,084- 1-
1984	9,856	2,702 27	0	2,702- 27-
1985	46,927	1,666 4	0	1,666- 4-
1986	8,167	0	0	0
1987	4,881,008	597,531 12	0	597,531- 12-
1988	21,625	51,927 240	0	51,927-240-
1989	25,969	69,008 266	30 0	68,978-266-
1990	68,202	63,793 94	0	63,793- 94-
1991	933	92,160	24,593	67,567-
1992		40,718	906	39,812-
1993	78,518	382,200 487	8,670 11	373,530-476-
1994	420,175	24,296 6	259,956 62	235,660 56
1995	300,547	6,689 2	26,077 9	19,388 6
1996	598,952	93,679 16	14,041 2	79,638- 13-
1997	276,914	87,984 32	0	87,984- 32-
1998	388,949	27,366 7	22 0	27,344- 7-
1999	51,649	45,656 88	13,015 25	32,641- 63-
2000	10,581	3,546 34	0	3,546- 34-
2001	817	24,107-	10,094	34,201
2002	9,072	1,979,195	0	1,979,195-
2003	77,324	950 1	0	950- 1-
2004	165,620	5,119 3	57,203 35	52,084 31
2005	277,023	25,152 9	5,221 2	19,931- 7-
2006	21,322	11,045 52	1,897 9	9,148- 43-
2007	57,311	140,337 245	15,703 27	124,634-217-
2008	944,831	203,882 22	0	203,882- 22-
TOTAL	8,984,956	3,937,732 44	438,524 5	3,499,208- 39-

THREE-YEAR MOVING AVERAGES

77-79	2,884	150 5	356 12	206 7
78-80	2,156	437 20	0	437- 20-
79-81	1,901	287 15	9 0	278- 15-
80-82	3,717	568 15	9 0	559- 15-
81-83	76,244	1,309 2	9 0	1,300- 2-
82-84	79,453	2,210 3	0	2,210- 3-

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
83-85	93,214	2,484 3	0	2,484- 3-
84-86	21,650	1,456 7	0	1,456- 7-
85-87	1,645,367	199,732 12	0	199,732- 12-
86-88	1,636,933	216,486 13	0	216,486- 13-
87-89	1,642,867	239,489 15	10 0	239,479- 15-
88-90	38,599	61,576 160	10 0	61,566-160-
89-91	31,702	74,987 237	8,208 26	66,779-211-
90-92	23,045	65,557 284	8,500 37	57,057-248-
91-93	26,484	171,693 648	11,389 43	160,304-605-
92-94	166,231	149,071 90	89,844 54	59,227- 36-
93-95	266,413	137,728 52	98,234 37	39,494- 15-
94-96	439,891	41,555 9	100,025 23	58,470 13
95-97	392,138	62,784 16	13,373 3	49,411- 13-
96-98	421,605	69,676 17	4,688 1	64,988- 15-
97-99	239,171	53,669 22	4,346 2	49,323- 21-
98-00	150,393	25,523 17	4,346 3	21,177- 14-
99-01	21,016	8,365 40	7,703 37	662- 3-
00-02	6,823	652,878	3,365 49	649,513-
01-03	29,071	652,013	3,365 12	648,648-
02-04	84,005	661,754 788	19,068 23	642,686-765-
03-05	173,322	10,407 6	20,808 12	10,401 6
04-06	154,655	13,772 9	21,440 14	7,668 5
05-07	118,552	58,845 50	7,607 6	51,238- 43-
06-08	341,154	118,421 35	5,867 2	112,554- 33-

FIVE-YEAR AVERAGE

04-08	293,221	77,107 26	16,005 5	61,102- 21-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	113,685	15,193 13	4,544 4	10,649- 9-
1977	501,108	0	7,351 1	7,351 1
1978		65,079		65,079-
1979	3,234,867	88,942 3	4,500 0	84,442- 3-
1980	128,204	68,664 54	38,121 30	30,543- 24-
1981	1,438,893	20,501 1	3,925 0	16,576- 1-
1982	514,380	297,297 58	389,967 76	92,670 18
1983	6,230,045	2,853,603 46	2,125,081 34	728,522- 12-
1984	1,902,660	847,815 45	53,971 3	793,844- 42-
1985	746,172	10,790 1	20,510 3	9,720 1
1986	447,263	15,794 4	49,344 11	33,550 8
1987	8,004,610	650,973 8	2,318,284 29	1,667,311 21
1988	806,115	37,025 5	83,656- 10-	120,681- 15-
1989	1,587,216	188,427 12	615,594 39	427,167 27
1990	1,451,935	2,745,870 189	117,157 8	2,628,713-181-
1991	581,804	319,519 55	73,122 13	246,397- 42-
1992	3,628,537	274,942 8	35,131 1	239,811- 7-
1993	3,199,795	572,456 18	81,242 3	491,214- 15-
1994	4,313,799	249,335 6	476,060 11	226,725 5
1995	1,729,469	1,504,256 87	74,288 4	1,429,968- 83-
1996	8,850,616	1,169,440 13	4,144,547 47	2,975,107 34
1997	4,111,134	692,000 17	135,052 3	556,948- 14-
1998	3,507,077	492,255 14	138,896 4	353,359- 10-
1999	2,148,359	645,471 30	12,183 1	633,288- 29-
2000	2,500,651	963,314 39	109,501 4	853,813- 34-
2001	2,250,319	403,780 18	450,882 20	47,102 2
2002	9,610,681	2,982,677 31	112,927 1	2,869,750- 30-
2003	6,469,941	2,688,559 42	51,270 1	2,637,289- 41-
2004	5,298,114	1,248,766 24	147,158 3	1,101,608- 21-
2005	5,436,157	2,667,474 49	1,156,441 21	1,511,033- 28-
2006	2,260,156	822,571 36	54,821 2	767,750- 34-
2007	8,069,625	1,564,398 19	1,064,306 13	500,092- 6-
2008	5,977,264	1,988,280 33	508,300 9	1,479,980- 25-
TOTAL	107,050,651	29,155,466 27	14,490,820 14	14,664,646- 14-

THREE-YEAR MOVING AVERAGES

76-78	204,931	26,757 13	3,965 2	22,792- 11-
77-79	1,245,325	51,340 4	3,950 0	47,390- 4-
78-80	1,121,024	74,228 7	14,207 1	60,021- 5-
79-81	1,600,655	59,369 4	15,515 1	43,854- 3-
80-82	693,826	128,821 19	144,004 21	15,183 2

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 312 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	2,727,773	1,057,134 39	839,658 31	217,476- 8-
82-84	2,882,362	1,332,905 46	856,340 30	476,565- 17-
83-85	2,959,626	1,237,403 42	733,187 25	504,216- 17-
84-86	1,032,032	291,467 28	41,275 4	250,192- 24-
85-87	3,066,015	225,853 7	796,046 26	570,193 19
86-88	3,085,996	234,597 8	761,324 25	526,727 17
87-89	3,465,980	292,142 8	950,074 27	657,932 19
88-90	1,281,755	990,441 77	216,365 17	774,076- 60-
89-91	1,206,985	1,084,605 90	268,624 22	815,981- 68-
90-92	1,887,425	1,113,444 59	75,137 4	1,038,307- 55-
91-93	2,470,046	388,972 16	63,165 3	325,807- 13-
92-94	3,714,044	365,577 10	197,478 5	168,099- 5-
93-95	3,081,021	775,349 25	210,530 7	564,819- 18-
94-96	4,964,628	974,344 20	1,564,965 32	590,621 12
95-97	4,897,073	1,121,899 23	1,451,296 30	329,397 7
96-98	5,489,609	784,565 14	1,472,832 27	688,267 13
97-99	3,255,524	609,909 19	95,377 3	514,532- 16-
98-00	2,718,696	700,347 26	86,860 3	613,487- 23-
99-01	2,299,777	670,855 29	190,855 8	480,000- 21-
00-02	4,787,217	1,449,924 30	224,437 5	1,225,487- 26-
01-03	6,110,314	2,025,005 33	205,026 3	1,819,979- 30-
02-04	7,126,245	2,306,667 32	103,785 1	2,202,882- 31-
03-05	5,734,737	2,201,600 38	451,623 8	1,749,977- 31-
04-06	4,331,476	1,579,604 36	452,807 10	1,126,797- 26-
05-07	5,255,313	1,684,814 32	758,523 14	926,291- 18-
06-08	5,435,682	1,458,416 27	542,476 10	915,940- 17-

FIVE-YEAR AVERAGE

04-08	5,408,263	1,658,298 31	586,205 11	1,072,093- 20-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	4,176	0	0	0
1979	238	50 21	0	50- 21-
1980	1,023	500 49	0	500- 49-
1981	9,011	0	0	0
1982	170,246	56,945 33	0	56,945- 33-
1983	527,608	4,671 1	0	4,671- 1-
1984	69,226	80,975 117	0	80,975-117-
1985	69,300	1,916 3	0	1,916- 3-
1986	709,630	0	0	0
1987	4,445,347	62,516 1	389,323 9	326,807 7
1988				
1989	3,408	1,135 33	0	1,135- 33-
1990	1,092,616	451,926 41	78,507 7	373,419- 34-
1991		87,029	10,624	76,405-
1992	2,916,092	84,114 3	0	84,114- 3-
1993	1,732,806	425,805 25	190,201 11	235,604- 14-
1994	68,554	25,509 37	0	25,509- 37-
1995	58,011	30,364 52	0	30,364- 52-
1996	160,036	44,784 28	14,793 9	29,991- 19-
1997	567,001	44,253 8	0	44,253- 8-
1998	319,876	19,766 6	0	19,766- 6-
1999	274,352	103,716 38	0	103,716- 38-
2000	118,102	30,018 25	0	30,018- 25-
2001	1,109,104	4,316 0	0	4,316- 0
2002	1,910,394	214,788 11	4,447 0	210,341- 11-
2003	305,513	481,179 157	0	481,179-157-
2004	1,345,780	186,813 14	402,370 30	215,557 16
2005	6,031,393	357,811 6	2,765 0	355,046- 6-
2006	1,731,170	986,262 57	134,558 8	851,704- 49-
2007	1,117,727	1,379,193 123	0	1,379,193-123-
2008	4,385,448	881,704 20	125,519 3	756,185- 17-
TOTAL	31,253,188	6,048,058 19	1,353,107 4	4,694,951- 15-

THREE-YEAR MOVING AVERAGES

78-80	1,813	183 10	0	183- 10-
79-81	3,424	183 5	0	183- 5-
80-82	60,093	19,148 32	0	19,148- 32-
81-83	235,622	20,539 9	0	20,539- 9-
82-84	255,693	47,530 19	0	47,530- 19-
83-85	222,045	29,187 13	0	29,187- 13-
84-86	282,718	27,630 10	0	27,630- 10-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 314 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
85-87	1,741,425	21,477 1	129,774 7	108,297 6
86-88	1,718,326	20,839 1	129,774 8	108,935 6
87-89	1,482,918	21,217 1	129,774 9	108,557 7
88-90	365,341	151,020 41	26,169 7	124,851- 34-
89-91	365,341	180,030 49	29,710 8	150,320- 41-
90-92	1,336,236	207,690 16	29,710 2	177,980- 13-
91-93	1,549,632	198,983 13	66,941 4	132,042- 9-
92-94	1,572,484	178,476 11	63,400 4	115,076- 7-
93-95	619,790	160,559 26	63,400 10	97,159- 16-
94-96	95,533	33,552 35	4,931 5	28,621- 30-
95-97	261,682	39,800 15	4,931 2	34,869- 13-
96-98	348,971	36,267 10	4,931 1	31,336- 9-
97-99	387,076	55,911 14	0	55,911- 14-
98-00	237,444	51,167 22	0	51,167- 22-
99-01	500,519	46,017 9	0	46,017- 9-
00-02	1,045,866	83,041 8	1,482 0	81,559- 8-
01-03	1,108,337	233,428 21	1,482 0	231,946- 21-
02-04	1,187,229	294,260 25	135,606 11	158,654- 13-
03-05	2,560,895	341,935 13	135,045 5	206,890- 8-
04-06	3,036,114	510,295 17	179,898 6	330,397- 11-
05-07	2,960,096	907,755 31	45,774 2	861,981- 29-
06-08	2,411,448	1,082,386 45	86,692 4	995,694- 41-

FIVE-YEAR AVERAGE

04-08	2,922,303	758,357 26	133,042 5	625,315- 21-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1977	105,721	0	2,564 2	2,564 2
1978	2,765	8,186 296	0	8,186-296-
1979	20,052	0	0	0
1980				
1981				
1982	28,578	1,205 4	0	1,205- 4-
1983	429,302	0	0	0
1984	32,820	162 0	0	162- 0
1985	278,120	4,855 2	0	4,855- 2-
1986	16,498	0	0	0
1987	1,095,982	0	0	0
1988				
1989	451,559	1,586 0	15,050 3	13,464 3
1990	687,024	47,669 7	472 0	47,197- 7-
1991	24,880	68,609 276	5,191 21	63,418-255-
1992	142,173	126,154 89	0	126,154- 89-
1993	2,527,177	67,013 3	0	67,013- 3-
1994	33,637	17,484 52	448 1	17,036- 51-
1995	1,070,915	14,000 1	250 0	13,750- 1-
1996	584,790	27,377 5	9,000 2	18,377- 3-
1997	5,033	7,975 158	0	7,975-158-
1998	1,476,028	33,757 2	0	33,757- 2-
1999	75,854	2,133 3	0	2,133- 3-
2000	249,414	31,539 13	0	31,539- 13-
2001	1,127,448	25,594 2	0	25,594- 2-
2002	5,860,176	2,110,447 36	0	2,110,447- 36-
2003	146,877	9,265 6	0	9,265- 6-
2004	184,880	66,981 36	0	66,981- 36-
2005	909,622	21,475 2	0	21,475- 2-
2006	689,895	322,642 47	0	322,642- 47-
2007	89,691	150,716 168	0	150,716-168-
2008	241,681	24,981 10	0	24,981- 10-
TOTAL	18,588,592	3,191,805 17	32,975 0	3,158,830- 17-

THREE-YEAR MOVING AVERAGES

77-79	42,846	2,729 6	855 2	1,874- 4-
78-80	7,606	2,729 36	0	2,729- 36-
79-81	6,684	0	0	0
80-82	9,526	402 4	0	402- 4-
81-83	152,627	402 0	0	402- 0
82-84	163,566	456 0	0	456- 0

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
83-85	246,747	1,672 1	0	1,672- 1-
84-86	109,146	1,672 2	0	1,672- 2-
85-87	463,533	1,618 0	0	1,618- 0
86-88	370,827	0	0	0
87-89	515,847	529 0	5,017 1	4,488 1
88-90	379,528	16,418 4	5,174 1	11,244- 3-
89-91	387,821	39,288 10	6,904 2	32,384- 8-
90-92	284,693	80,811 28	1,888 1	78,923- 28-
91-93	898,077	87,259 10	1,730 0	85,529- 10-
92-94	900,996	70,217 8	149 0	70,068- 8-
93-95	1,210,576	32,832 3	233 0	32,599- 3-
94-96	563,114	19,620 3	3,233 1	16,387- 3-
95-97	553,580	16,451 3	3,083 1	13,368- 2-
96-98	688,617	23,036 3	3,000 0	20,036- 3-
97-99	518,972	14,622 3	0	14,622- 3-
98-00	600,432	22,476 4	0	22,476- 4-
99-01	484,239	19,755 4	0	19,755- 4-
00-02	2,412,346	722,527 30	0	722,527- 30-
01-03	2,378,167	715,102 30	0	715,102- 30-
02-04	2,063,977	728,898 35	0	728,898- 35-
03-05	413,793	32,574 8	0	32,574- 8-
04-06	594,799	137,033 23	0	137,033- 23-
05-07	563,069	164,944 29	0	164,944- 29-
06-08	340,422	166,113 49	0	166,113- 49-
FIVE-YEAR AVERAGE				
04-08	423,154	117,359 28	0	117,359- 28-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	89	0	0	0
1977	3,441	0	0	0
1978				
1979	3,403	1,247 37	0	1,247- 37-
1980	9,009	90 1	67 1	23- 0
1981	21,126	0	775 4	775 4
1982	18,697	0	663 4	663 4
1983	10,959	0	5 0	5 0
1984	36,316	0	6,323 17	6,323 17
1985	239,189	3,602 2	0	3,602- 2-
1986	81,281	101 0	16,889 21	16,788 21
1987	338,140	0	5,087 2	5,087 2
1988	47,498	218 0	7,150 15	6,932 15
1989	267,390	6,707 3	41,090 15	34,383 13
1990	165,461	4,297 3	16,850- 10-	21,147- 13-
1991	93,412	304 0	12,022 13	11,718 13
1992	181,890	0	18,565 10	18,565 10
1993	188,917	0	13,241 7	13,241 7
1994	16,194	0	11,088 68	11,088 68
1995	30,285	0	0	0
1996	497,377	10,489 2	0	10,489- 2-
1997	55,806	0	893 2	893 2
1998	9,857	0	4,650 47	4,650 47
1999	150,835	0	1,500 1	1,500 1
2000	43,100	0	0	0
2001	28,102	0	0	0
2002	26,101	0	117,881 452	117,881 452
2003	40,055	0	750 2	750 2
2004	37,701	0	8,400 22	8,400 22
2005	164,910	0	3,975 2	3,975 2
2006	56,791	49,709 88	8,000 14	41,709- 73-
2007		38,633		38,633-
2008	6,556	17,499 267	0	17,499-267-
TOTAL	2,869,888	132,896 5	262,164 9	129,268 5

THREE-YEAR MOVING AVERAGES

76-78	1,177	0	0	0
77-79	2,282	416 18	0	416- 18-
78-80	4,138	446 11	22 1	424- 10-
79-81	11,180	446 4	280 3	166- 1-
80-82	16,278	30 0	501 3	471 3

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	16,927	0	481 3	481 3
82-84	21,991	0	2,330 11	2,330 11
83-85	95,488	1,201 1	2,109 2	908 1
84-86	118,928	1,235 1	7,738 7	6,503 5
85-87	219,537	1,235 1	7,325 3	6,090 3
86-88	155,640	106 0	9,709 6	9,603 6
87-89	217,676	2,308 1	17,776 8	15,468 7
88-90	160,116	3,741 2	10,463 7	6,722 4
89-91	175,421	3,769 2	12,087 7	8,318 5
90-92	146,921	1,534 1	4,579 3	3,045 2
91-93	154,740	101 0	14,609 9	14,508 9
92-94	129,001	0	14,298 11	14,298 11
93-95	78,465	0	8,110 10	8,110 10
94-96	181,285	3,496 2	3,696 2	200 0
95-97	194,489	3,496 2	298 0	3,198- 2-
96-98	187,680	3,496 2	1,848 1	1,648- 1-
97-99	72,166	0	2,348 3	2,348 3
98-00	67,931	0	2,050 3	2,050 3
99-01	74,012	0	500 1	500 1
00-02	32,434	0	39,294 121	39,294 121
01-03	31,419	0	39,544 126	39,544 126
02-04	34,619	0	42,344 122	42,344 122
03-05	80,889	0	4,375 5	4,375 5
04-06	86,467	16,570 19	6,792 8	9,778- 11-
05-07	73,900	29,447 40	3,992 5	25,455- 34-
06-08	21,116	35,280 167	2,667 13	32,613-154-

FIVE-YEAR AVERAGE

04-08	53,192	21,168 40	4,075 8	17,093- 32-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1987	42,848	0	0	0
1988	152,420	21,752 14	4,136 3	17,616- 12-
1989	11,335	13,202 116	1,622 14	11,580-102-
1990	59,629	10,467 18	0	10,467- 18-
1991	276,189	2,373 1	0	2,373- 1-
1992	785,546	4,848 1	0	4,848- 1-
1993	227,727	7,946 3	0	7,946- 3-
1994	340,517	16,412 5	0	16,412- 5-
1995	882,412	2,018 0	0	2,018- 0
1996	1,399,406	34,818 2	444 0	34,374- 2-
1997	12,655	222,505	0	222,505-
1998	1,621,286	85,769 5	0	85,769- 5-
1999	305,500	0	0	0
2000	11,271	101,482 900	0	101,482-900-
2001				
2002	2,183,054	0	0	0
2003	417,556	109,336 26	0	109,336- 26-
2004	2,924,979	28,138 1	0	28,138- 1-
2005	76,606	12,099 16	8,562 11	3,537- 5-
2006	25,242	1,075 4	0	1,075- 4-
2007	49,058	86,395 176	0	86,395-176-
2008	19,430	198 1	0	198- 1-
TOTAL	11,824,666	760,833 6	14,764 0	746,069- 6-

THREE-YEAR MOVING AVERAGES

87-89	68,868	11,651 17	1,919 3	9,732- 14-
88-90	74,461	15,140 20	1,919 3	13,221- 18-
89-91	115,718	8,681 8	541 0	8,140- 7-
90-92	373,788	5,896 2	0	5,896- 2-
91-93	429,821	5,056 1	0	5,056- 1-
92-94	451,263	9,735 2	0	9,735- 2-
93-95	483,552	8,792 2	0	8,792- 2-
94-96	874,112	17,749 2	148 0	17,601- 2-
95-97	764,824	86,447 11	148 0	86,299- 11-
96-98	1,011,116	114,364 11	148 0	114,216- 11-
97-99	646,481	102,758 16	0	102,758- 16-
98-00	646,019	62,417 10	0	62,417- 10-
99-01	105,590	33,827 32	0	33,827- 32-
00-02	731,442	33,827 5	0	33,827- 5-
01-03	866,870	36,445 4	0	36,445- 4-
02-04	1,841,863	45,825 2	0	45,825- 2-

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
03-05	1,139,714	49,858 4	2,854 0	47,004- 4-
04-06	1,008,942	13,771 1	2,854 0	10,917- 1-
05-07	50,302	33,190 66	2,854 6	30,336- 60-
06-08	31,243	29,223 94	0	29,223- 94-
FIVE-YEAR AVERAGE				
04-08	619,063	25,581 4	1,712 0	23,869- 4-

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1987		120	492	372
1988	158,490	0	0	0
1989	12,096	4,043 33	13,306 110	9,263 77
1990	1,144,412	15,206 1	179,764 16	164,558 14
1991	967,516	221,843 23	0	221,843- 23-
1992	6,402,871	259,573 4	0	259,573- 4-
1993		156,993	36,227	120,766-
1994	3,054,670	144,061 5	0	144,061- 5-
1995	6,044,256	150,378 2	2,061 0	148,317- 2-
1996	947,313	21,359 2	109,640 12	88,281 9
1997	1,793,168	686,940 38	18,248 1	668,692- 37-
1998	3,058,880	94,443 3	77,620 3	16,823- 1-
1999	1,410,000	889 0	0	889- 0
2000	5,514,146	681,201 12	0	681,201- 12-
2001	214,742	18,401 9	0	18,401- 9-
2002	2,711,794	8,634 0	0	8,634- 0
2003	4,906,571	76,851 2	10,277 0	66,574- 1-
2004	3,678,239	377,987 10	12,618 0	365,369- 10-
2005	1,423,730	148,537 10	4,607 0	143,930- 10-
2006	2,977,361	479,661 16	0	479,661- 16-
2007	62,518	87,061 139	28,164 45	58,897- 94-
2008	7,848,154	118,386 2	0	118,386- 2-
TOTAL	54,330,927	3,752,567 7	493,024 1	3,259,543- 6-

THREE-YEAR MOVING AVERAGES

87-89	56,862	1,388 2	4,599 8	3,211 6
88-90	438,333	6,416 1	64,357 15	57,941 13
89-91	708,008	80,364 11	64,357 9	16,007- 2-
90-92	2,838,266	165,541 6	59,921 2	105,620- 4-
91-93	2,456,795	212,803 9	12,076 0	200,727- 8-
92-94	3,152,513	186,876 6	12,076 0	174,800- 6-
93-95	3,032,975	150,477 5	12,763 0	137,714- 5-
94-96	3,348,746	105,266 3	37,234 1	68,032- 2-
95-97	2,928,246	286,225 10	43,316 1	242,909- 8-
96-98	1,933,120	267,580 14	68,503 4	199,077- 10-
97-99	2,087,349	260,757 12	31,956 2	228,801- 11-
98-00	3,327,675	258,844 8	25,873 1	232,971- 7-
99-01	2,379,629	233,497 10	0	233,497- 10-
00-02	2,813,561	236,079 8	0	236,079- 8-
01-03	2,611,036	34,629 1	3,426 0	31,203- 1-
02-04	3,765,535	154,491 4	7,632 0	146,859- 4-

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 322 REACTOR PLANT EQUIPMENT
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
03-05	3,336,180	201,125 6	9,167 0	191,958- 6-
04-06	2,693,110	335,395 12	5,742 0	329,653- 12-
05-07	1,487,870	238,420 16	10,924 1	227,496- 15-
06-08	3,629,345	228,370 6	9,388 0	218,982- 6-
FIVE-YEAR AVERAGE				
04-08	3,198,001	242,326 8	9,078 0	233,248- 7-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 323 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1989	1,196	233 19	0	233- 19-
1990	101,790	0	4,300 4	4,300 4
1991		374		374-
1992	67	0	0	0
1993	168	21,603	0	21,603-
1994	208,633	44 0	0	44- 0
1995	345,609	5,568 2	0	5,568- 2-
1996				
1997	3,051,298	282,500 9	0	282,500- 9-
1998	340,638	0	1,787 1	1,787 1
1999	117,500	0	0	0
2000				
2001	3,988	57,210	2,660 67	54,550-
2002	14,158	0	24,440 173	24,440 173
2003	27,989	0	0	0
2004	17,307	674 4	0	674- 4-
2005	5,522	0	0	0
2006	2,090	0	0	0
2007		7,120		7,120-
2008		5,868		5,868-
TOTAL	4,237,953	381,194 9	33,187 1	348,007- 8-

THREE-YEAR MOVING AVERAGES

89-91	34,329	202 1	1,433 4	1,231 4
90-92	33,952	125 0	1,433 4	1,308 4
91-93	78	7,326	0	7,326-
92-94	69,623	7,216 10	0	7,216- 10-
93-95	184,803	9,072 5	0	9,072- 5-
94-96	184,747	1,871 1	0	1,871- 1-
95-97	1,132,303	96,023 8	0	96,023- 8-
96-98	1,130,645	94,167 8	596 0	93,571- 8-
97-99	1,169,812	94,167 8	596 0	93,571- 8-
98-00	152,713	0	596 0	596 0
99-01	40,496	19,070 47	887 2	18,183- 45-
00-02	6,049	19,070 315	9,033 149	10,037-166-
01-03	15,378	19,070 124	9,033 59	10,037- 65-
02-04	19,818	225 1	8,147 41	7,922 40
03-05	16,939	225 1	0	225- 1-
04-06	8,306	225 3	0	225- 3-
05-07	2,537	2,373 94	0	2,373- 94-
06-08	697	4,329 621	0	4,329-621-

FIVE-YEAR AVERAGE

04-08	4,984	2,732 55	0	2,732- 55-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1987	155,437		0	0		0	
1988	15,263		0	0		0	
1989	20,163	437	2	0		437-	2-
1990	1,061		0	0		0	
1991	8,978,530	475	0	9,739	0	9,264	0
1992	149,398		0	0		0	
1993	36,143		0	0		0	
1994	68,118	8,888	13	0		8,888-	13-
1995	1,191,005	51,304	4	0		51,304-	4-
1996	43,636		0	0		0	
1997	137,987	305	0	5,382-	4-	5,687-	4-
1998	327,038	14,240	4	0		14,240-	4-
1999							
2000							
2001	29,632	607	2	15,113	51	14,506	49
2002	1,906,899		0	7,497	0	7,497	0
2003	462,224		0	0		0	
2004	1,229,673		0	0		0	
2005	493,048		0	23,631	5	23,631	5
2006	832,212	16,977	2	0		16,977-	2-
2007	9,692,117	12,832	0	564	0	12,268-	0
2008	440,269	100-	0	0		100	0
TOTAL	26,209,853	105,965	0	51,162	0	54,803-	0

THREE-YEAR MOVING AVERAGES

87-89	63,621	146	0	0		146-	0
88-90	12,162	146	1	0		146-	1-
89-91	2,999,918	304	0	3,246	0	2,942	0
90-92	3,042,996	158	0	3,246	0	3,088	0
91-93	3,054,690	158	0	3,246	0	3,088	0
92-94	84,553	2,963	4	0		2,963-	4-
93-95	431,755	20,064	5	0		20,064-	5-
94-96	434,253	20,064	5	0		20,064-	5-
95-97	457,542	17,203	4	1,794-	0	18,997-	4-
96-98	169,553	4,848	3	1,794-	1-	6,642-	4-
97-99	155,008	4,848	3	1,794-	1-	6,642-	4-
98-00	109,013	4,747	4	0		4,747-	4-
99-01	9,877	202	2	5,038	51	4,836	49
00-02	645,510	202	0	7,537	1	7,335	1
01-03	799,585	202	0	7,537	1	7,335	1
02-04	1,199,599		0	2,499	0	2,499	0

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
03-05	728,315	0	7,877 1	7,877 1
04-06	851,644	5,659 1	7,877 1	2,218 0
05-07	3,672,459	9,937 0	8,065 0	1,872- 0
06-08	3,654,866	9,903 0	188 0	9,715- 0
FIVE-YEAR AVERAGE				
04-08	2,537,464	5,942 0	4,839 0	1,103- 0

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1987	221,992	0	0	0
1988		1,568	40,179	38,611
1989	25,313	4,452 18	2,225 9	2,227- 9-
1990	527,209	3,298 1	43,515 8	40,217 8
1991	6,109,563	465 0	33,473 1	33,008 1
1992	34,239	284 1	1,995 6	1,711 5
1993	484,773	76,746 16	25,632 5	51,114- 11-
1994	2,705,322	15,599 1	45,950 2	30,351 1
1995	2,752,767	5,154 0	49,692 2	44,538 2
1996	67,082	9,689- 14-	9,270 14	18,959 28
1997	206,925	1,851 1	27,132 13	25,281 12
1998	216,325	3,847 2	24,152 11	20,305 9
1999	2,256,000	0	0	0
2000	46,832	0	18,639 40	18,639 40
2001	18,573	0	24,444 132	24,444 132
2002	2,155,165	0	4,920 0	4,920 0
2003	372,634	0	779 0	779 0
2004	210,489	2,427 1	0	2,427- 1-
2005	112,376	1,016 1	11,855 11	10,839 10
2006	55,397	32,532 59	0	32,532- 59-
2007	1,527,206	34 0	1,410 0	1,376 0
2008		40	8,696	8,656
TOTAL	20,106,182	139,624 1	373,958 2	234,334 1

THREE-YEAR MOVING AVERAGES

87-89	82,435	2,007 2	14,135 17	12,128 15
88-90	184,174	3,106 2	28,640 16	25,534 14
89-91	2,220,695	2,738 0	26,404 1	23,666 1
90-92	2,223,670	1,349 0	26,328 1	24,979 1
91-93	2,209,525	25,832 1	20,367 1	5,465- 0
92-94	1,074,778	30,876 3	24,526 2	6,350- 1-
93-95	1,980,954	32,500 2	40,425 2	7,925 0
94-96	1,841,724	3,688 0	34,971 2	31,283 2
95-97	1,008,925	895- 0	28,698 3	29,593 3
96-98	163,444	1,330- 1-	20,184 12	21,514 13
97-99	893,083	1,899 0	17,095 2	15,196 2
98-00	839,719	1,282 0	14,264 2	12,982 2
99-01	773,802	0	14,361 2	14,361 2
00-02	740,190	0	16,001 2	16,001 2
01-03	848,791	0	10,048 1	10,048 1
02-04	912,763	809 0	1,900 0	1,091 0

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
03-05	231,833	1,148 0	4,211 2	3,063 1
04-06	126,087	11,992 10	3,952 3	8,040- 6-
05-07	564,993	11,194 2	4,422 1	6,772- 1-
06-08	527,534	10,869 2	3,369 1	7,500- 1-
FIVE-YEAR AVERAGE				
04-08	381,094	7,210 2	4,392 1	2,818- 1-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2001		19,200		19,200-
2002				
2003				
2004				
2005				
2006				
2007				
2008				
TOTAL		19,200		19,200-

THREE-YEAR MOVING AVERAGES

01-03	6,400	6,400-
02-04		
03-05		
04-06		
05-07		
06-08		

FIVE-YEAR AVERAGE

04-08

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1982	130,513	0	0	0
1983		2,365	1,766	599-
1984				
1985				
1986	904	0	0	0
1987				
1988				
1989				
1990				
1991				
1992	209,373	119,555 57	0	119,555- 57-
1993		29,638		29,638-
1994	221,216	24,875 11	0	24,875- 11-
1995				
1996				
1997	65,122	0	0	0
1998				
1999				
2000				
2001	218,803	42,422 19	0	42,422- 19-
2002	718,746	314,729 44	0	314,729- 44-
2003	28,904	242,300 838	0	242,300-838-
2004	7,481,531	155,069 2	400,000 5	244,931 3
2005	772,832	0	0	0
2006	114,074	168,667 148	0	168,667-148-
2007	769,966	24,516 3	0	24,516- 3-
2008	109,514	53,823 49	0	53,823- 49-
TOTAL	10,841,498	1,177,959 11	401,766 4	776,193- 7-

THREE-YEAR MOVING AVERAGES

82-84	43,504	788 2	589 1	199- 0
83-85		788	589	199-
84-86	301	0	0	0
85-87	301	0	0	0
86-88	301	0	0	0
87-89				
88-90				
89-91				
90-92	69,791	39,852 57	0	39,852- 57-
91-93	69,791	49,731 71	0	49,731- 71-
92-94	143,530	58,023 40	0	58,023- 40-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 344 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
93-95	73,739	18,171 25	0	18,171- 25-
94-96	73,739	8,292 11	0	8,292- 11-
95-97	21,707	0	0	0
96-98	21,707	0	0	0
97-99	21,707	0	0	0
98-00				
99-01	72,934	14,141 19	0	14,141- 19-
00-02	312,516	119,050 38	0	119,050- 38-
01-03	322,151	199,817 62	0	199,817- 62-
02-04	2,743,060	237,366 9	133,333 5	104,033- 4-
03-05	2,761,089	132,457 5	133,333 5	876 0
04-06	2,789,479	107,912 4	133,333 5	25,421 1
05-07	552,291	64,394 12	0	64,394- 12-
06-08	331,185	82,336 25	0	82,336- 25-
FIVE-YEAR AVERAGE				
04-08	1,849,583	80,415 4	80,000 4	415- 0

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1996	22,213	0	0	0
1997				
1998				
1999				
2000				
2001				
2002				
2003		50,000-		50,000
2004				
2005				
2006				
2007	12,128	0	0	0
2008				
TOTAL	34,341	50,000-146-	0	50,000 146

THREE-YEAR MOVING AVERAGES

96-98	7,404	0	0	0
97-99				
98-00				
99-01				
00-02				
01-03		16,667-		16,667
02-04		16,667-		16,667
03-05		16,667-		16,667
04-06				
05-07	4,043	0	0	0
06-08	4,043	0	0	0

FIVE-YEAR AVERAGE

04-08	2,426	0	0	0

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	300	2,192 731	0	2,192-731-
1977				
1978				
1979	1,398	0	0	0
1980				
1981	1,343	0	0	0
1982				
1983				
1984	253-	0	0	0
1985	723	0	0	0
1986				
1987	5,075	0	0	0
1988				
1989				
1990				
1991				
1992	7,851	0	0	0
1993				
1994				
1995	22,760	0	0	0
1996				
1997			7,851	7,851
1998				
1999				
2000				
2001				
2002	58,880	23,287 40	0	23,287- 40-
2003				
2004	128,192	195 0	0	195- 0
2005	14,083	2,279 16	0	2,279- 16-
2006				
2007	2,558	0	0	0
2008	4,517	0	0	0
TOTAL	247,427	27,953 11	7,851 3	20,102- 8-

THREE-YEAR MOVING AVERAGES

76-78	100	731 731	0	731-731-
77-79	466	0	0	0
78-80	466	0	0	0
79-81	914	0	0	0
80-82	448	0	0	0

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	448	0	0	0
82-84	84-	0	0	0
83-85	156	0	0	0
84-86	156	0	0	0
85-87	1,932	0	0	0
86-88	1,692	0	0	0
87-89	1,692	0	0	0
88-90				
89-91				
90-92	2,617	0	0	0
91-93	2,617	0	0	0
92-94	2,617	0	0	0
93-95	7,587	0	0	0
94-96	7,587	0	0	0
95-97	7,587	0	2,617 34	2,617 34
96-98			2,617	2,617
97-99			2,617	2,617
98-00				
99-01				
00-02	19,627	7,762 40	0	7,762- 40-
01-03	19,627	7,762 40	0	7,762- 40-
02-04	62,357	7,827 13	0	7,827- 13-
03-05	47,425	825 2	0	825- 2-
04-06	47,425	825 2	0	825- 2-
05-07	5,547	760 14	0	760- 14-
06-08	2,358	0	0	0

FIVE-YEAR AVERAGE

04-08	29,870	495 2	0	495- 2-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	170,129	221 0	2,850- 2-	3,071- 2-
1977	19,580	17,493 89	4,275 22	13,218- 68-
1978				
1979	42,193	0	0	0
1980	50,179	520 1	48,316 96	47,796 95
1981	28,397	0	61,963 218	61,963 218
1982	10,813	750 7	0	750- 7-
1983				
1984				
1985	38,636	68 0	60 0	8- 0
1986	473,815	30,122 6	56,300 12	26,178 6
1987	186,846	37,214 20	4,279 2	32,935- 18-
1988	24,397	167 1	0	167- 1-
1989	129,772	3,269 3	35,817 28	32,548 25
1990	17,085	295 2	34,036 199	33,741 197
1991	29,788	2,016 7	3,032 10	1,016 3
1992	338,738	9,041 3	22,652 7	13,611 4
1993	419,085	73,213 17	82,074 20	8,861 2
1994	1,316,408	44,459 3	128,034 10	83,575 6
1995	48,040	10,436 22	7,211 15	3,225- 7-
1996	245,546	26,391 11	0	26,391- 11-
1997	422,357	32,157 8	42,363 10	10,206 2
1998	450,979	29,243 6	614 0	28,629- 6-
1999	21,494	2,057 10	0	2,057- 10-
2000	1,488,232	24,840 2	320 0	24,520- 2-
2001	50,524	16,272 32	0	16,272- 32-
2002	502,692	308,532 61	0	308,532- 61-
2003	771,190	44,896 6	35,170 5	9,726- 1-
2004	510,240	92,645 18	4,200 1	88,445- 17-
2005	1,385,423	247,314 18	0	247,314- 18-
2006	5,620,616	441,511 8	16,570 0	424,941- 8-
2007	1,019,827	238,413 23	7,683 1	230,730- 23-
2008	177,735	328,068 185	264,035 149	64,033- 36-
TOTAL	16,010,756	2,061,623 13	856,154 5	1,205,469- 8-

THREE-YEAR MOVING AVERAGES

76-78	63,237	5,905 9	475 1	5,430- 9-
77-79	20,591	5,831 28	1,425 7	4,406- 21-
78-80	30,790	173 1	16,105 52	15,932 52
79-81	40,256	173 0	36,760 91	36,587 91
80-82	29,796	423 1	36,760 123	36,337 122

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	13,070	250 2	20,654 158	20,404 156
82-84	3,604	250 7	0	250- 7-
83-85	12,879	23 0	20 0	3- 0
84-86	170,817	10,063 6	18,787 11	8,724 5
85-87	233,099	22,468 10	20,213 9	2,255- 1-
86-88	228,353	22,501 10	20,193 9	2,308- 1-
87-89	113,672	13,550 12	13,365 12	185- 0
88-90	57,084	1,244 2	23,284 41	22,040 39
89-91	58,882	1,860 3	24,295 41	22,435 38
90-92	128,537	3,784 3	19,907 15	16,123 13
91-93	262,537	28,090 11	35,920 14	7,830 3
92-94	691,410	42,237 6	77,587 11	35,350 5
93-95	594,511	42,702 7	72,440 12	29,738 5
94-96	536,665	27,095 5	45,082 8	17,987 3
95-97	238,648	22,995 10	16,525 7	6,470- 3-
96-98	372,961	29,264 8	14,326 4	14,938- 4-
97-99	298,277	21,152 7	14,326 5	6,826- 2-
98-00	653,568	18,713 3	311 0	18,402- 3-
99-01	520,083	14,389 3	107 0	14,282- 3-
00-02	680,482	116,548 17	107 0	116,441- 17-
01-03	441,469	123,233 28	11,723 3	111,510- 25-
02-04	594,707	148,691 25	13,123 2	135,568- 23-
03-05	888,951	128,285 14	13,123 1	115,162- 13-
04-06	2,505,426	260,490 10	6,923 0	253,567- 10-
05-07	2,675,289	309,079 12	8,084 0	300,995- 11-
06-08	2,272,726	335,997 15	96,096 4	239,901- 11-

FIVE-YEAR AVERAGE

04-08	1,742,768	269,590 15	58,497 3	211,093- 12-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2004	34,418	8,763 25	0	8,763- 25-
2005	46,052	6,039 13	0	6,039- 13-
2006	40,688	7,709 19	0	7,709- 19-
2007	67,772	488 1	0	488- 1-
2008	3,690	0	0	0
TOTAL	192,620	22,999 12	0	22,999- 12-

THREE-YEAR MOVING AVERAGES

04-06	40,386	7,504 19	0	7,504- 19-
05-07	51,504	4,745 9	0	4,745- 9-
06-08	37,383	2,732 7	0	2,732- 7-

FIVE-YEAR AVERAGE

04-08	38,524	4,600 12	0	4,600- 12-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 354 TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1992	59,450	28,000 47	500 1	27,500- 46-
1993				
1994				
1995				
1996				
1997				
1998	4,944	12,633 256	0	12,633-256-
1999				
2000	23,362	0	0	0
2001				
2002				
2003				
2004				
2005				
2006				
2007				
2008				
TOTAL	87,756	40,633 46	500 1	40,133- 46-

THREE-YEAR MOVING AVERAGES

92-94	19,817	9,333 47	167 1	9,166- 46-
93-95				
94-96				
95-97				
96-98	1,648	4,211 256	0	4,211-256-
97-99	1,648	4,211 256	0	4,211-256-
98-00	9,435	4,211 45	0	4,211- 45-
99-01	7,787	0	0	0
00-02	7,787	0	0	0
01-03				
02-04				
03-05				
04-06				
05-07				
06-08				

FIVE-YEAR AVERAGE

04-08

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	43,677	10,104 23	118,301 271	108,197 248
1977	22,034	26,882 122	92,438 420	65,556 298
1978	7,605	702 9	26,885 354	26,183 344
1979	210,972	35,149 17	617,698 293	582,549 276
1980	128,171	175,791 137	556,726-434-	732,517-572-
1981	141,704	68,537 48	572,956 404	504,419 356
1982	179,929	74,054 41	631,759 351	557,705 310
1983	915,743	254,308 28	437,725 48	183,417 20
1984	50,034	43,924 88	11,786 24	32,138- 64-
1985	47,904	128,665 269	82,845 173	45,820- 96-
1986	135,685	119,210 88	34,538 25	84,672- 62-
1987	126,791	59,395 47	16,724 13	42,671- 34-
1988	121,833	38,575 32	151,448 124	112,873 93
1989	425,421	234,186 55	89,036 21	145,150- 34-
1990	142,483	304,316 214	160,795 113	143,521-101-
1991	329,581	58,096 18	42,472 13	15,624- 5-
1992	841,571	809,407 96	236,002 28	573,405- 68-
1993	279,062	184,198 66	199,459 71	15,261 5
1994	509,658	308,435 61	43,224 8	265,211- 52-
1995	904,786	620,765 69	43,955- 5-	664,720- 73-
1996	1,117,663	1,007,554 90	383,280 34	624,274- 56-
1997	115,078	21,654 19	91,425 79	69,771 61
1998	272,227	98,829 36	983,752 361	884,923 325
1999	4,143	90,322	296,682	206,360
2000	242,093	30,601 13	0	30,601- 13-
2001	553,780	374,372 68	240,875 43	133,497- 24-
2002	452,281	384,920 85	89,302 20	295,618- 65-
2003	412,186	487,154 118	155,918 38	331,236- 80-
2004	227,823	301,749 132	341,246 150	39,497 17
2005	363,407	654,082 180	145,005 40	509,077-140-
2006	249,047	346,643 139	30,121 12	316,522-127-
2007	431,060	913,315 212	127,412 30	785,903-182-
2008	212,870	592,282 278	0	592,282-278-
TOTAL	10,218,302	8,858,176 87	5,850,428 57	3,007,748- 29-

THREE-YEAR MOVING AVERAGES

76-78	24,439	12,563 51	79,208 324	66,645 273
77-79	80,204	20,911 26	245,674 306	224,763 280
78-80	115,582	70,547 61	29,286 25	41,261- 36-
79-81	160,282	93,159 58	211,309 132	118,150 74
80-82	149,935	106,127 71	215,996 144	109,869 73

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 355 POLES AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	412,459	132,300 32	547,480 133	415,180 101
82-84	381,902	124,095 32	360,423 94	236,328 62
83-85	337,894	142,299 42	177,452 53	35,153 10
84-86	77,875	97,266 125	43,056 55	54,210- 70-
85-87	103,460	102,423 99	44,702 43	57,721- 56-
86-88	128,103	72,393 57	67,570 53	4,823- 4-
87-89	224,682	110,718 49	85,736 38	24,982- 11-
88-90	229,912	192,359 84	133,760 58	58,599- 25-
89-91	299,162	198,866 66	97,434 33	101,432- 34-
90-92	437,878	390,606 89	146,423 33	244,183- 56-
91-93	483,405	350,567 73	159,311 33	191,256- 40-
92-94	543,430	434,013 80	159,562 29	274,451- 51-
93-95	564,502	371,133 66	66,243 12	304,890- 54-
94-96	844,036	645,585 76	127,516 15	518,069- 61-
95-97	712,509	549,991 77	143,583 20	406,408- 57-
96-98	501,656	376,012 75	486,152 97	110,140 22
97-99	130,483	70,268 54	457,286 350	387,018 297
98-00	172,821	73,251 42	426,811 247	353,560 205
99-01	266,672	165,098 62	179,186 67	14,088 5
00-02	416,051	263,298 63	110,059 26	153,239- 37-
01-03	472,749	415,482 88	162,032 34	253,450- 54-
02-04	364,096	391,275 107	195,489 54	195,786- 54-
03-05	334,472	480,995 144	214,056 64	266,939- 80-
04-06	280,092	434,158 155	172,124 61	262,034- 94-
05-07	347,838	638,013 183	100,846 29	537,167-154-
06-08	297,659	617,413 207	52,511 18	564,902-190-

FIVE-YEAR AVERAGE

04-08	296,841	561,614 189	128,757 43	432,857-146-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	12,229	1,351 11	112,393 919	111,042 908
1977	31,772	8,784 28	58,609 184	49,825 157
1978	5,890	0	22,737 386	22,737 386
1979	195,471	25,685 13	598,203 306	572,518 293
1980	174,884	38,365 22	795,662-455-	834,027-477-
1981	59,117	15,997 27	217,631 368	201,634 341
1982	117,751	10,341 9	146,195 124	135,854 115
1983	16,579	34,394 207	420,792	386,398
1984	22,450	340 2	926 4	586 3
1985	13,095	42,758 327	62,169 475	19,411 148
1986	56,921	39,909 70	38,133 67	1,776- 3-
1987	19,369	6,564 34	23,853 123	17,289 89
1988	27,450	24,054 88	84,035 306	59,981 219
1989	162,461	31,724 20	18,392 11	13,332- 8-
1990	46,308	236,616 511	116,853 252	119,763-259-
1991	327,492	40,376 12	0	40,376- 12-
1992	477,428	506,845 106	206,617 43	300,228- 63-
1993	328,079	198,007 60	1,495 0	196,512- 60-
1994	148,151	222,342 150	6,588 4	215,754-146-
1995	404,598	366,340 91	81,426- 20-	447,766-111-
1996	114,616	155,711 136	89,377 78	66,334- 58-
1997	168,523	25,629 15	1,332 1	24,297- 14-
1998	224,969	150,795 67	1,531,408 681	1,380,613 614
1999	55,417	360 1	353,890 639	353,530 638
2000	124,843	124,270 100	0	124,270-100-
2001	277,816	433,252-156-	65,374 24	498,626 179
2002	100,368	99,709 99	165,369 165	65,660 65
2003	1,163,653	75,919 7	635,680 55	559,761 48
2004	175,975	135,700 77	136,895 78	1,195 1
2005	337,727	247,500 73	359,604 106	112,104 33
2006	1,495,182	351,921 24	992,441 66	640,520 43
2007	89,338	29,179 33	0	29,179- 33-
2008	26,257	5,486 21	0	5,486- 21-
TOTAL	7,002,179	2,819,719 40	5,589,903 80	2,770,184 40

THREE-YEAR MOVING AVERAGES

76-78	16,630	3,378 20	64,580 388	61,202 368
77-79	77,711	11,489 15	226,516 291	215,027 277
78-80	125,415	21,350 17	58,241- 46-	79,591- 63-
79-81	143,157	26,682 19	6,724 5	19,958- 14-
80-82	117,251	21,568 18	143,945-123-	165,513-141-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	64,483	20,244 31	261,540 406	241,296 374
82-84	52,260	15,025 29	189,305 362	174,280 333
83-85	17,375	25,831 149	161,296 928	135,465 780
84-86	30,822	27,669 90	33,743 109	6,074 20
85-87	29,795	29,744 100	41,385 139	11,641 39
86-88	34,580	23,509 68	48,674 141	25,165 73
87-89	69,760	20,781 30	42,093 60	21,312 31
88-90	78,739	97,464 124	73,093 93	24,371- 31-
89-91	178,753	102,905 58	45,082 25	57,823- 32-
90-92	283,742	261,279 92	107,823 38	153,456- 54-
91-93	377,666	248,409 66	69,371 18	179,038- 47-
92-94	317,886	309,064 97	71,566 23	237,498- 75-
93-95	293,610	262,230 89	24,448- 8-	286,678- 98-
94-96	222,455	248,131 112	4,846 2	243,285-109-
95-97	229,245	182,560 80	3,094 1	179,466- 78-
96-98	169,369	110,711 65	540,706 319	429,995 254
97-99	149,636	58,928 39	628,877 420	569,949 381
98-00	135,076	91,808 68	628,433 465	536,625 397
99-01	152,692	102,874- 67-	139,755 92	242,629 159
00-02	167,675	69,758- 42-	76,915 46	146,673 87
01-03	513,945	85,875- 17-	288,808 56	374,683 73
02-04	479,998	103,776 22	312,648 65	208,872 44
03-05	559,118	153,039 27	377,393 67	224,354 40
04-06	669,628	245,040 37	496,313 74	251,273 38
05-07	640,749	209,533 33	450,682 70	241,149 38
06-08	536,926	128,862 24	330,814 62	201,952 38

FIVE-YEAR AVERAGE

04-08	424,896	153,957 36	297,788 70	143,831 34

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 357 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1994	30,040	621 2	0	621- 2-
1995				
1996				
1997				
1998				
1999				
2000	10,710	97,923 914	0	97,923-914-
2001				
2002				
2003				
2004				
2005				
2006				
2007				
2008				
TOTAL	40,750	98,544 242	0	98,544-242-

THREE-YEAR MOVING AVERAGES

94-96	10,013	207 2	0	207- 2-
95-97				
96-98				
97-99				
98-00	3,570	32,641 914	0	32,641-914-
99-01	3,570	32,641 914	0	32,641-914-
00-02	3,570	32,641 914	0	32,641-914-
01-03				
02-04				
03-05				
04-06				
05-07				
06-08				

FIVE-YEAR AVERAGE

04-08

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1986	6,105	0	0	0
1987	4,066	0	0	0
1988		3,687		3,687-
1989	26,743	3,430 13	0	3,430- 13-
1990				
1991				
1992				
1993				
1994	23,037	121 1	0	121- 1-
1995				
1996				
1997				
1998				
1999				
2000	18,810	41,967 223	0	41,967-223-
2001				
2002				
2003				
2004				
2005				
2006				
2007				
2008				
TOTAL	78,761	49,205 62	0	49,205- 62-

THREE-YEAR MOVING AVERAGES

86-88	3,391	1,229 36	0	1,229- 36-
87-89	10,270	2,372 23	0	2,372- 23-
88-90	8,914	2,372 27	0	2,372- 27-
89-91	8,914	1,143 13	0	1,143- 13-
90-92				
91-93				
92-94	7,679	40 1	0	40- 1-
93-95	7,679	40 1	0	40- 1-
94-96	7,679	40 1	0	40- 1-
95-97				
96-98				
97-99				
98-00	6,270	13,989 223	0	13,989-223-
99-01	6,270	13,989 223	0	13,989-223-
00-02	6,270	13,989 223	0	13,989-223-

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT

THREE-YEAR MOVING AVERAGES

01-03
02-04
03-05
04-06
05-07
06-08

FIVE-YEAR AVERAGE

04-08

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS
SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	18,609	91 0	0	91- 0
1977	109	0	0	0
1978				
1979				
1980				
1981	910	60 7	0	60- 7-
1982	1,379	0	0	0
1983				
1984	58,007	0	0	0
1985	27,985	0	172 1	172 1
1986	1,037	0	0	0
1987	94	0	0	0
1988	28,487	5,573 20	0	5,573- 20-
1989	1,111	0	0	0
1990	945	0	0	0
1991	8,002	0	0	0
1992	2,202	0	0	0
1993	4,388	0	0	0
1994	14,919	0	0	0
1995	58,238	0	0	0
1996				
1997	6,470	81 1	0	81- 1-
1998	3,377	1,300 38	0	1,300- 38-
1999	528,683	0	0	0
2000	32,109	0	0	0
2001	63,007	0	0	0
2002	5,829	6,990 120	0	6,990-120-
2003	181	0	2,500	2,500
2004	35,436	10,648 30	0	10,648- 30-
2005	1,511	2,879 191	0	2,879-191-
2006	8,839	16,481 186	0	16,481-186-
2007	10,356	5,724 55	0	5,724- 55-
2008	10,653	1,600 15	0	1,600- 15-
TOTAL	932,873	51,427 6	2,672 0	48,755- 5-

THREE-YEAR MOVING AVERAGES

76-78	6,239	30 0	0	30- 0
77-79	36	0	0	0
78-80				
79-81	303	20 7	0	20- 7-
80-82	763	20 3	0	20- 3-

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	763	20 3	0	20- 3-
82-84	19,796	0	0	0
83-85	28,664	0	57 0	57 0
84-86	29,010	0	57 0	57 0
85-87	9,705	0	57 1	57 1
86-88	9,873	1,858 19	0	1,858- 19-
87-89	9,897	1,858 19	0	1,858- 19-
88-90	10,181	1,858 18	0	1,858- 18-
89-91	3,353	0	0	0
90-92	3,717	0	0	0
91-93	4,864	0	0	0
92-94	7,170	0	0	0
93-95	25,849	0	0	0
94-96	24,386	0	0	0
95-97	21,569	27 0	0	27- 0
96-98	3,282	460 14	0	460- 14-
97-99	179,510	460 0	0	460- 0
98-00	188,056	433 0	0	433- 0
99-01	207,933	0	0	0
00-02	33,648	2,330 7	0	2,330- 7-
01-03	23,006	2,330 10	833 4	1,497- 7-
02-04	13,815	5,879 43	833 6	5,046- 37-
03-05	12,376	4,509 36	833 7	3,676- 30-
04-06	15,262	10,002 66	0	10,002- 66-
05-07	6,902	8,361 121	0	8,361-121-
06-08	9,949	7,935 80	0	7,935- 80-
FIVE-YEAR AVERAGE				
04-08	13,359	7,466 56	0	7,466- 56-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	203,835	52,107 26	51,633 25	474- 0
1977	507,385	18,581 4	90,769 18	72,188 14
1978	78,605	343 0	61,767 79	61,424 78
1979	240,407	55 0	23,755 10	23,700 10
1980	18,776	3,036 16	18,570 99	15,534 83
1981	199,901	13,046 7	100,090 50	87,044 44
1982	160,630	11,923 7	81,676 51	69,753 43
1983	85,090	1,444 2	93,549 110	92,105 108
1984	321,603	11,888 4	80,184 25	68,296 21
1985	1,178,670	23,583 2	100 0	23,483- 2-
1986	418,454	17,609 4	100,136 24	82,527 20
1987	322,736	29,147 9	111,939 35	82,792 26
1988	1,094,041	43,224 4	10,130 1	33,094- 3-
1989	690,538	52,334 8	455,437 66	403,103 58
1990	196,171	23,232 12	26,737 14	3,505 2
1991	736,557	114,068 15	120,030 16	5,962 1
1992	462,086	24,374 5	169,977 37	145,603 32
1993	783,303	24,936 3	71,054 9	46,118 6
1994	899,868	94,849 11	36,726 4	58,123- 6-
1995	306,648	115,393 38	6,402 2	108,991- 36-
1996	692,581	452,879 65	30,855 4	422,024- 61-
1997	488,262	210,033 43	78,390 16	131,643- 27-
1998	639,638	91,778 14	59,172 9	32,606- 5-
1999	839,357	180,495 22	710,822 85	530,327 63
2000	900,285	74,025 8	498,085 55	424,060 47
2001	1,405,220	230,523 16	1,370 0	229,153- 16-
2002	652,999	132,914 20	0	132,914- 20-
2003	1,488,809	207,055 14	21,250 1	185,805- 12-
2004	1,607,621	164,179 10	13,943 1	150,236- 9-
2005	2,050,566	120,787 6	32,729 2	88,058- 4-
2006	603,306	51,555 9	103,615 17	52,060 9
2007	1,126,729	69,114 6	52,106 5	17,008- 2-
2008	391,027	14,501- 4-	170,000 43	184,501 47
TOTAL	21,791,704	2,646,008 12	3,482,998 16	836,990 4

THREE-YEAR MOVING AVERAGES

76-78	263,275	23,677 9	68,056 26	44,379 17
77-79	275,466	6,326 2	58,763 21	52,437 19
78-80	112,596	1,145 1	34,697 31	33,552 30
79-81	153,028	5,379 4	47,472 31	42,093 28
80-82	126,436	9,335 7	66,779 53	57,444 45

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	148,541	8,804 6	91,771 62	82,967 56
82-84	189,108	8,418 4	85,136 45	76,718 41
83-85	528,454	12,305 2	57,944 11	45,639 9
84-86	639,575	17,694 3	60,140 9	42,446 7
85-87	639,953	23,446 4	70,725 11	47,279 7
86-88	611,743	29,993 5	74,068 12	44,075 7
87-89	702,438	41,568 6	192,502 27	150,934 21
88-90	660,250	39,597 6	164,102 25	124,505 19
89-91	541,089	63,211 12	200,735 37	137,524 25
90-92	464,938	53,891 12	105,582 23	51,691 11
91-93	660,649	54,459 8	120,354 18	65,895 10
92-94	715,086	48,053 7	92,586 13	44,533 6
93-95	663,273	78,393 12	38,061 6	40,332- 6-
94-96	633,032	221,040 35	24,661 4	196,379- 31-
95-97	495,830	259,435 52	38,549 8	220,886- 45-
96-98	606,827	251,563 41	56,139 9	195,424- 32-
97-99	655,752	160,769 25	282,795 43	122,026 19
98-00	793,093	115,433 15	422,693 53	307,260 39
99-01	1,048,287	161,681 15	403,426 38	241,745 23
00-02	986,168	145,821 15	166,485 17	20,664 2
01-03	1,182,343	190,164 16	7,540 1	182,624- 15-
02-04	1,249,810	168,049 13	11,731 1	156,318- 13-
03-05	1,715,665	164,007 10	22,640 1	141,367- 8-
04-06	1,420,498	112,174 8	50,095 4	62,079- 4-
05-07	1,260,200	80,485 6	62,817 5	17,668- 1-
06-08	707,021	35,389 5	108,574 15	73,185 10

FIVE-YEAR AVERAGE

04-08	1,155,850	78,227 7	74,479 6	3,748- 0

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 362 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
2005	38,954	0	0	0
2006	2	0	0	0
2007				
2008				
TOTAL	38,956	0	0	0

THREE-YEAR MOVING AVERAGES

05-07	12,985	0	0	0
06-08	1	0	0	0

FIVE-YEAR AVERAGE

04-08	7,791	0	0	0

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	3,993,864-	97,331 2-	211,184 5-	113,853 3-
1977	4,693,538	75,725 2	68,094 1	7,631- 0
1978	347,877	115,366 33	337,124 97	221,758 64
1979	334,285	69,573 21	559,917 167	490,344 147
1980	223,301	138,871 62	144,330- 65-	283,201-127-
1981	580,866	316,946 55	315,919 54	1,027- 0
1982	487,972	929,776 191	1,131,187 232	201,411 41
1983	465,362	1,009,724 217	778,057 167	231,667- 50-
1984	619,418	808,273 130	346,239 56	462,034- 75-
1985	731,643	1,177,578 161	512,877 70	664,701- 91-
1986	1,522,641	1,477,686 97	713,309 47	764,377- 50-
1987	699,458	875,479 125	869,162 124	6,317- 1-
1988	683,175	686,445 100	794,617 116	108,172 16
1989	756,961	913,226 121	881,598 116	31,628- 4-
1990	691,941	685,921 99	536,840 78	149,081- 22-
1991	748,472	680,562 91	646,643 86	33,919- 5-
1992	1,219,793	1,200,269 98	458,113 38	742,156- 61-
1993	806,257	1,009,000 125	716,193 89	292,807- 36-
1994	641,472	812,413 127	714,291 111	98,122- 15-
1995	539,845	445,407 83	468,730 87	23,323 4
1996	402,962	307,754 76	687,048 170	379,294 94
1997	33,700-	742,113	919,372	177,259 526-
1998	380,396	757,464 199	549,821 145	207,643- 55-
1999	312,886	484,326 155	700,271 224	215,945 69
2000	1,466,941	1,294,934 88	356,364 24	938,570- 64-
2001	487,426	188,229 39	297,345 61	109,116 22
2002	756,230	922,084 122	642,770 85	279,314- 37-
2003	1,407,737	1,870,927 133	728,214 52	1,142,713- 81-
2004	899,006	1,502,756 167	844,473 94	658,283- 73-
2005	505,629	608,804 120	856,676 169	247,872 49
2006	621,412	915,386 147	691,997 111	223,389- 36-
2007	821,298	1,038,508 126	750,672 91	287,836- 35-
2008	1,512,030	1,846,843 122	567,274 38	1,279,569- 85-
TOTAL	22,340,666	26,005,699 116	19,508,061 87	6,497,638- 29-

THREE-YEAR MOVING AVERAGES

76-78	349,184	96,141 28	205,467 59	109,326 31
77-79	1,791,900	86,888 5	321,712 18	234,824 13
78-80	301,821	107,937 36	250,903 83	142,966 47
79-81	379,484	175,130 46	243,835 64	68,705 18
80-82	430,713	461,864 107	434,258 101	27,606- 6-

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 364 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	511,400	752,149 147	741,721 145	10,428- 2-
82-84	524,251	915,924 175	751,828 143	164,096- 31-
83-85	605,474	998,525 165	545,724 90	452,801- 75-
84-86	957,901	1,154,513 121	524,142 55	630,371- 66-
85-87	984,581	1,176,915 120	698,449 71	478,466- 49-
86-88	968,425	1,013,203 105	792,363 82	220,840- 23-
87-89	713,198	825,050 116	848,459 119	23,409 3
88-90	710,693	761,864 107	737,685 104	24,179- 3-
89-91	732,458	759,903 104	688,360 94	71,543- 10-
90-92	886,735	855,584 96	547,199 62	308,385- 35-
91-93	924,841	963,277 104	606,983 66	356,294- 39-
92-94	889,174	1,007,228 113	629,533 71	377,695- 42-
93-95	662,524	755,607 114	633,072 96	122,535- 18-
94-96	528,093	521,858 99	623,357 118	101,499 19
95-97	303,035	498,425 164	691,717 228	193,292 64
96-98	249,886	602,443 241	718,747 288	116,304 47
97-99	219,861	661,301 301	723,154 329	61,853 28
98-00	720,074	845,575 117	535,485 74	310,090- 43-
99-01	755,751	655,830 87	451,326 60	204,504- 27-
00-02	903,532	801,749 89	432,160 48	369,589- 41-
01-03	883,798	993,747 112	556,110 63	437,637- 50-
02-04	1,020,991	1,431,923 140	738,486 72	693,437- 68-
03-05	937,457	1,327,496 142	809,788 86	517,708- 55-
04-06	675,349	1,008,982 149	797,715 118	211,267- 31-
05-07	649,446	854,233 132	766,448 118	87,785- 14-
06-08	984,913	1,266,912 129	669,981 68	596,931- 61-

FIVE-YEAR AVERAGE

04-08	871,875	1,182,459 136	742,218 85	440,241- 50-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	410,181	58,433 14	249,208 61	190,775 47
1977	432,751	72,697 17	122,771 28	50,074 12
1978	294,998	80,928 27	294,341 100	213,413 72
1979	431,572	38,739 9	779,146 181	740,407 172
1980	137,697	64,015 46	67,152- 49-	131,167- 95-
1981	622,289	140,350 23	374,905 60	234,555 38
1982	436,177	339,726 78	1,145,148 263	805,422 185
1983	372,470	781,667 210	789,052 212	7,385 2
1984	1,142,267	40,861- 4-	633,577 55	674,438 59
1985	717,487	453,187 63	398,569 56	54,618- 8-
1986	997,521	707,335 71	583,434 58	123,901- 12-
1987	544,835	411,004 75	668,708 123	257,704 47
1988	618,608	420,011 68	692,924 112	272,913 44
1989	1,241,927	496,609 40	1,061,152 85	564,543 45
1990	1,298,647	498,859 38	820,325 63	321,466 25
1991	1,102,734	526,354 48	901,903 82	375,549 34
1992	1,561,233	781,209 50	715,000 46	66,209- 4-
1993	1,178,310	779,707 66	857,931 73	78,224 7
1994	861,219	680,201 79	813,207 94	133,006 15
1995	920,771	457,523 50	493,918 54	36,395 4
1996	458,375	279,914 61	741,529 162	461,615 101
1997	627,547	496,671 79	537,569 86	40,898 7
1998	516,458	275,568 53	446,189 86	170,621 33
1999	926,944	388,937 42	895,885 97	506,948 55
2000	3,416,382	766,495 22	212,623 6	553,872- 16-
2001	521,827	332,296- 64-	165,273 32	497,569 95
2002	966,277	723,035 75	766,924 79	43,889 5
2003	2,611,251	1,227,332 47	446,732 17	780,600- 30-
2004	1,057,383	900,703 85	473,294 45	427,409- 40-
2005	826,788	448,748 54	465,471 56	16,723 2
2006	687,932	468,131 68	762,126 111	293,995 43
2007	797,476	883,861 111	269,106 34	614,755- 77-
2008	1,329,775	1,820,889 137	222,806 17	1,598,083-120-
TOTAL	30,068,109	16,095,681 54	18,733,594 62	2,637,913 9

THREE-YEAR MOVING AVERAGES

76-78	379,310	70,686 19	222,107 59	151,421 40
77-79	386,440	64,122 17	398,753 103	334,631 87
78-80	288,089	61,227 21	335,445 116	274,218 95
79-81	397,186	81,035 20	362,299 91	281,264 71
80-82	398,721	181,364 45	484,300 121	302,936 76

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	476,979	420,581 88	769,702 161	349,121 73
82-84	650,305	360,178 55	855,926 132	495,748 76
83-85	744,075	397,998 53	607,066 82	209,068 28
84-86	952,425	373,220 39	538,527 57	165,307 17
85-87	753,281	523,842 70	550,237 73	26,395 4
86-88	720,322	512,783 71	648,355 90	135,572 19
87-89	801,790	442,541 55	807,595 101	365,054 46
88-90	1,053,061	471,826 45	858,134 81	386,308 37
89-91	1,214,436	507,274 42	927,793 76	420,519 35
90-92	1,320,871	602,141 46	812,410 62	210,269 16
91-93	1,280,759	695,757 54	824,945 64	129,188 10
92-94	1,200,254	747,039 62	795,379 66	48,340 4
93-95	986,767	639,144 65	721,686 73	82,542 8
94-96	746,788	472,546 63	682,885 91	210,339 28
95-97	668,898	411,369 61	591,005 88	179,636 27
96-98	534,127	350,717 66	575,095 108	224,378 42
97-99	690,316	387,058 56	626,547 91	239,489 35
98-00	1,619,928	477,000 29	518,232 32	41,232 3
99-01	1,621,717	274,378 17	424,594 26	150,216 9
00-02	1,634,828	385,745 24	381,607 23	4,138- 0
01-03	1,366,451	539,357 39	459,643 34	79,714- 6-
02-04	1,544,970	950,357 62	562,317 36	388,040- 25-
03-05	1,498,474	858,928 57	461,832 31	397,096- 27-
04-06	857,367	605,861 71	566,964 66	38,897- 5-
05-07	770,732	600,247 78	498,901 65	101,346- 13-
06-08	938,394	1,057,627 113	418,013 45	639,614- 68-

FIVE-YEAR AVERAGE

04-08	939,871	904,466 96	438,561 47	465,905- 50-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	4,949	0	9,410 190	9,410 190
1977	801	409 51	130- 16-	539- 67-
1978	520	2,698 519	4,817 926	2,119 408
1979	474	38 8	2,830-597-	2,868-605-
1980	131	76 58	456 348	380 290
1981	32,597	22,520 69	67,114 206	44,594 137
1982	2,714	1,345 50	22,767 839	21,422 789
1983	2,927	195 7	12,979 443	12,784 437
1984	605,280	22,173 4	16,566 3	5,607- 1-
1985	241,602	51,986 22	45,760 19	6,226- 3-
1986	28,784	9,334 32	35,118 122	25,784 90
1987	32,789	1,951 6	64,228 196	62,277 190
1988	132,951	30,326 23	26,852 20	3,474- 3-
1989	140,342	12,133 9	36,892 26	24,759 18
1990	107,123	8,031 7	31,318 29	23,287 22
1991	276,692	16,426 6	51,906 19	35,480 13
1992	454,404	226,967 50	14,927 3	212,040- 47-
1993	161,460	17,157 11	25,033 16	7,876 5
1994	186,662	6,653 4	10,156 5	3,503 2
1995	419,972	26,436 6	157,009 37	130,573 31
1996	41,872	42,621 102	20,554 49	22,067- 53-
1997	617,680	9,571 2	12,850 2	3,279 1
1998	178,073	35,867 20	69,415 39	33,548 19
1999	86,447	24,227 28	75,526 87	51,299 59
2000	1,923,385	628,568 33	120,900 6	507,668- 26-
2001	109,565	28,304- 26-	30,196 28	58,500 53
2002	389,526	341,242 88	13,851 4	327,391- 84-
2003	452,287	336,881 74	65,855 15	271,026- 60-
2004	359,943	180,804 50	21,357 6	159,447- 44-
2005	303,949	66,194 22	1,186 0	65,008- 21-
2006	300,584	164,377 55	16,943- 6-	181,320- 60-
2007	158,110	60,392 38	15,278 10	45,114- 29-
2008	265,937	292,659 110	7,084 3	285,575-107-
TOTAL	8,020,532	2,611,953 33	1,067,457 13	1,544,496- 19-

THREE-YEAR MOVING AVERAGES

76-78	2,090	1,036 50	4,699 225	3,663 175
77-79	599	1,048 175	619 103	429- 72-
78-80	375	937 250	814 217	123- 33-
79-81	11,067	7,545 68	21,580 195	14,035 127
80-82	11,814	7,981 68	30,112 255	22,131 187

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 366 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	12,746	8,020 63	34,287 269	26,267 206
82-84	203,640	7,904 4	17,437 9	9,533 5
83-85	283,270	24,785 9	25,102 9	317 0
84-86	291,889	27,831 10	32,481 11	4,650 2
85-87	101,058	21,090 21	48,368 48	27,278 27
86-88	64,841	13,870 21	42,066 65	28,196 43
87-89	102,027	14,803 15	42,657 42	27,854 27
88-90	126,806	16,830 13	31,688 25	14,858 12
89-91	174,719	12,197 7	40,039 23	27,842 16
90-92	279,406	83,808 30	32,717 12	51,091- 18-
91-93	297,519	86,850 29	30,622 10	56,228- 19-
92-94	267,509	83,593 31	16,705 6	66,888- 25-
93-95	256,031	16,749 7	64,066 25	47,317 18
94-96	216,169	25,237 12	62,573 29	37,336 17
95-97	359,841	26,209 7	63,471 18	37,262 10
96-98	279,209	29,353 11	34,273 12	4,920 2
97-99	294,067	23,222 8	52,597 18	29,375 10
98-00	729,302	229,554 31	88,614 12	140,940- 19-
99-01	706,466	208,164 29	75,541 11	132,623- 19-
00-02	807,492	313,835 39	54,982 7	258,853- 32-
01-03	317,126	216,606 68	36,634 12	179,972- 57-
02-04	400,585	286,309 71	33,688 8	252,621- 63-
03-05	372,060	194,626 52	29,466 8	165,160- 44-
04-06	321,492	137,125 43	1,867 1	135,258- 42-
05-07	254,215	96,988 38	160- 0	97,148- 38-
06-08	241,544	172,476 71	1,806 1	170,670- 71-

FIVE-YEAR AVERAGE

04-08	277,705	152,885 55	5,592 2	147,293- 53-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	76,454	4,001 5	40,407 53	36,406 48
1977	64,966	2,293 4	104,035 160	101,742 157
1978	167,067	6,703 4	62,089 37	55,386 33
1979	20,509	13,133- 64-	56,896 277	70,029 341
1980	29,325	9,205 31	66,519 227	57,314 195
1981	650,248	73,574 11	71,837 11	1,737- 0
1982	172,068	58,660 34	371,303 216	312,643 182
1983	127,604	82,496 65	194,495 152	111,999 88
1984	489,421	2,498- 1-	103,316 21	105,814 22
1985	532,575	110,164 21	298,788 56	188,624 35
1986	433,534	137,343 32	352,564 81	215,221 50
1987	613,022	37,074 6	348,355 57	311,281 51
1988	517,732	187,147 36	331,165 64	144,018 28
1989	679,890	129,976 19	341,998 50	212,022 31
1990	553,995	92,176 17	588,413 106	496,237 90
1991	937,549	74,665 8	93,120 10	18,455 2
1992	2,403,514	472,340 20	585,800 24	113,460 5
1993	1,386,685	234,879 17	321,926 23	87,047 6
1994	1,270,410	225,548 18	268,313 21	42,765 3
1995	1,244,032	259,631 21	311,186 25	51,555 4
1996	504,689	102,318 20	238,324 47	136,006 27
1997	1,508,273	188,366 12	820,270 54	631,904 42
1998	1,406,232	229,862 16	479,380 34	249,518 18
1999	459,063	375,539 82	372,693 81	2,846- 1-
2000	2,693,156	522,482 19	488,077 18	34,405- 1-
2001	277,911	1,038,447 374	2,540,084 914	1,501,637 540
2002	1,721,679	836,868 49	48,442 3	788,426- 46-
2003	1,977,526	1,271,871 64	596,297 30	675,574- 34-
2004	1,559,433	803,640 52	482,078 31	321,562- 21-
2005	1,041,688	218,206 21	709,182 68	490,976 47
2006	1,623,752	563,588 35	289,516 18	274,072- 17-
2007	2,546,522	662,496 26	948,128 37	285,632 11
2008	2,713,164	1,049,661 39	697,031 26	352,630- 13-
TOTAL	32,403,688	10,045,588 31	13,622,027 42	3,576,439 11

THREE-YEAR MOVING AVERAGES

76-78	102,829	4,332 4	68,843 67	64,511 63
77-79	84,181	1,379- 2-	74,340 88	75,719 90
78-80	72,300	925 1	61,835 86	60,910 84
79-81	233,361	23,215 10	65,084 28	41,869 18
80-82	283,880	47,146 17	169,886 60	122,740 43

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	316,640	71,577 23	212,545 67	140,968 45
82-84	263,031	46,219 18	223,038 85	176,819 67
83-85	383,200	63,387 17	198,866 52	135,479 35
84-86	485,177	81,670 17	251,556 52	169,886 35
85-87	526,377	94,861 18	333,236 63	238,375 45
86-88	521,429	120,521 23	344,028 66	223,507 43
87-89	603,548	118,066 20	340,506 56	222,440 37
88-90	583,872	136,433 23	420,525 72	284,092 49
89-91	723,811	98,939 14	341,177 47	242,238 33
90-92	1,298,353	213,060 16	422,444 33	209,384 16
91-93	1,575,916	260,628 17	333,615 21	72,987 5
92-94	1,686,870	310,922 18	392,013 23	81,091 5
93-95	1,300,376	240,019 18	300,475 23	60,456 5
94-96	1,006,377	195,832 19	272,608 27	76,776 8
95-97	1,085,665	183,438 17	456,594 42	273,156 25
96-98	1,139,731	173,515 15	512,658 45	339,143 30
97-99	1,124,523	264,589 24	557,448 50	292,859 26
98-00	1,519,484	375,961 25	446,717 29	70,756 5
99-01	1,143,377	645,489 56	1,133,618 99	488,129 43
00-02	1,564,249	799,266 51	1,025,534 66	226,268 14
01-03	1,325,705	1,049,062 79	1,061,608 80	12,546 1
02-04	1,752,879	970,793 55	375,606 21	595,187- 34-
03-05	1,526,216	764,572 50	595,853 39	168,719- 11-
04-06	1,408,291	528,478 38	493,592 35	34,886- 2-
05-07	1,737,321	481,430 28	648,942 37	167,512 10
06-08	2,294,479	758,582 33	644,892 28	113,690- 5-

FIVE-YEAR AVERAGE

04-08	1,896,912	659,518 35	625,187 33	34,331- 2-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	651,222	15,978 2	62,801 10	46,823 7
1977	332,655	11,296 3	42,580 13	31,284 9
1978	869,705	9,629 1	37,607 4	27,978 3
1979	922,158	1,823 0	97,716 11	95,893 10
1980	78,591	14,446 18	83,336 106	68,890 88
1981	1,089,673	35,651 3	91,266 8	55,615 5
1982	383,248	138,854 36	318,548 83	179,694 47
1983	1,126,141	246,922 22	342,807 30	95,885 9
1984	692,840	9,775- 1-	352,510 51	362,285 52
1985	1,779,147	144,748 8	303,186 17	158,438 9
1986	1,954,736	183,967 9	302,176 15	118,209 6
1987	1,312,192	76,392 6	304,876 23	228,484 17
1988	1,104,258	187,097 17	379,500 34	192,403 17
1989	3,918,636	157,617 4	400,972 10	243,355 6
1990	1,400,413	41,682 3	207,504 15	165,822 12
1991	2,125,261	231,141 11	102,267 5	128,874- 6-
1992	1,991,277	248,091 12	360,006 18	111,915 6
1993	1,163,323	147,657 13	337,068 29	189,411 16
1994	2,119,354	118,321 6	201,372 10	83,051 4
1995	1,056,593	43,579 4	157,472 15	113,893 11
1996	943,113	39,687 4	245,711 26	206,024 22
1997	1,714,595	53,729 3	276,306 16	222,577 13
1998	1,087,322	30,967 3	324,018 30	293,051 27
1999	560,436	52,190 9	262,734 47	210,544 38
2000	1,942,040	187,751 10	124,581 6	63,170- 3-
2001	247,558	86,765- 35-	49,072 20	135,837 55
2002	6,848,809	102,887 2	210,660 3	107,773 2
2003	1,353,142	337,702 25	177,028 13	160,674- 12-
2004	1,856,377	310,340 17	352,771 19	42,431 2
2005	1,514,772	121,078 8	203,507 13	82,429 5
2006	1,152,836	89,691 8	332,744 29	243,053 21
2007	1,325,661	166,353 13	599,165 45	432,812 33
2008	1,589,451	306,868 19	720,923 45	414,055 26
TOTAL	48,207,535	3,757,594 8	8,364,790 17	4,607,196 10

THREE-YEAR MOVING AVERAGES

76-78	617,861	12,301 2	47,663 8	35,362 6
77-79	708,173	7,583 1	59,301 8	51,718 7
78-80	623,485	8,633 1	72,886 12	64,253 10
79-81	696,808	17,307 2	90,773 13	73,466 11
80-82	517,171	62,984 12	164,383 32	101,399 20

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 368 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	866,354	140,476 16	250,874 29	110,398 13
82-84	734,076	125,333 17	337,955 46	212,622 29
83-85	1,199,376	127,298 11	332,834 28	205,536 17
84-86	1,475,574	106,313 7	319,291 22	212,978 14
85-87	1,682,025	135,036 8	303,413 18	168,377 10
86-88	1,457,062	149,152 10	328,851 23	179,699 12
87-89	2,111,695	140,369 7	361,783 17	221,414 10
88-90	2,141,103	128,799 6	329,325 15	200,526 9
89-91	2,481,437	143,480 6	236,914 10	93,434 4
90-92	1,838,984	173,638 9	223,259 12	49,621 3
91-93	1,759,953	208,963 12	266,447 15	57,484 3
92-94	1,757,985	171,356 10	299,482 17	128,126 7
93-95	1,446,423	103,186 7	231,971 16	128,785 9
94-96	1,373,020	67,196 5	201,518 15	134,322 10
95-97	1,238,100	45,665 4	226,496 18	180,831 15
96-98	1,248,343	41,461 3	282,012 23	240,551 19
97-99	1,120,784	45,628 4	287,686 26	242,058 22
98-00	1,196,599	90,302 8	237,111 20	146,809 12
99-01	916,678	51,058 6	145,462 16	94,404 10
00-02	3,012,802	67,958 2	128,104 4	60,146 2
01-03	2,816,503	117,941 4	145,587 5	27,646 1
02-04	3,352,776	250,310 7	246,819 7	3,491- 0
03-05	1,574,764	256,373 16	244,435 16	11,938- 1-
04-06	1,507,995	173,703 12	296,340 20	122,637 8
05-07	1,331,090	125,707 9	378,472 28	252,765 19
06-08	1,355,983	187,637 14	550,944 41	363,307 27

FIVE-YEAR AVERAGE

04-08	1,487,820	198,866 13	441,822 30	242,956 16

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	32,438	3,153 10	5,776 18	2,623 8
1977	13,200	1,346 10	1,591 12	245 2
1978	7,509	3,109 41	14,573 194	11,464 153
1979	11,333-	416 4-	20,330 179-	19,914 176-
1980	5,251	3,409 65	11,913 227	8,504 162
1981	94,592	4,585 5	20,212 21	15,627 17
1982	142,478	234,824 165	52,493 37	182,331-128-
1983	75,371	389,419 517	53,016 70	336,403-446-
1984	411,664	341,079 83	124,427 30	216,652- 53-
1985	88,162	147,434 167	52,861 60	94,573-107-
1986	182,966	77,941 43	65,951 36	11,990- 7-
1987	34,712	91,789 264	31,167 90	60,622-175-
1988	57,557	84,759 147	85,275 148	516 1
1989	60,416	76,841 127	54,781 91	22,060- 37-
1990	367,301	45,965 13	36,077 10	9,888- 3-
1991	97,716	165,416 169	9,883 10	155,533-159-
1992	47,305	202,833 429	173,987 368	28,846- 61-
1993	46,545	103,661 223	76,300 164	27,361- 59-
1994	15,405	67,250 437	46,776 304	20,474-133-
1995	62,002	17,605 28	97,052 157	79,447 128
1996	93,693	136,292 145	14,731 16	121,561-130-
1997	65,315	22,813 35	62,883 96	40,070 61
1998	1,574	2,569 163	3,488 222	919 58
1999	11,506	8,976 78	13,552 118	4,576 40
2000	352,909	1,415,344 401	144,843 41	1,270,501-360-
2001	7,700	6,051- 79-	39,092 508	45,143 586
2002	46,575	186,838 401	10,306 22	176,532-379-
2003	603,414	1,148,582 190	161,518 27	987,064-164-
2004	211,119	520,146 246	249,384 118	270,762-128-
2005	123,827	385,368 311	139,459 113	245,909-199-
2006	202,402	524,874 259	240,807 119	284,067-140-
2007	112,430	241,384 215	239,028 213	2,356- 2-
2008	558,897	1,098,952 197	193,537 35	905,415-162-
TOTAL	4,222,618	7,748,921 184	2,547,069 60	5,201,852-123-

THREE-YEAR MOVING AVERAGES

76-78	17,716	2,536 14	7,313 41	4,777 27
77-79	3,126	1,624 52	12,165 389	10,541 337
78-80	476	2,312 486	15,605	13,293
79-81	29,503	2,804 10	17,485 59	14,681 50
80-82	80,773	80,939 100	28,206 35	52,733- 65-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 369 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	104,147	209,609 201	41,907 40	167,702-161-
82-84	209,838	321,774 153	76,645 37	245,129-117-
83-85	191,732	292,644 153	76,768 40	215,876-113-
84-86	227,597	188,818 83	81,080 36	107,738- 47-
85-87	101,946	105,721 104	49,993 49	55,728- 55-
86-88	91,745	84,830 92	60,798 66	24,032- 26-
87-89	50,895	84,463 166	57,074 112	27,389- 54-
88-90	161,758	69,188 43	58,711 36	10,477- 6-
89-91	175,144	96,074 55	33,580 19	62,494- 36-
90-92	170,774	138,071 81	73,316 43	64,755- 38-
91-93	63,855	157,303 246	86,723 136	70,580-111-
92-94	36,418	124,581 342	99,021 272	25,560- 70-
93-95	41,317	62,839 152	73,376 178	10,537 26
94-96	57,033	73,716 129	52,853 93	20,863- 37-
95-97	73,670	58,904 80	58,222 79	682- 1-
96-98	53,527	53,891 101	27,034 51	26,857- 50-
97-99	26,132	11,453 44	26,641 102	15,188 58
98-00	121,996	475,630 390	53,961 44	421,669-346-
99-01	124,038	472,757 381	65,829 53	406,928-328-
00-02	135,728	532,044 392	64,747 48	467,297-344-
01-03	219,230	443,123 202	70,305 32	372,818-170-
02-04	287,036	618,522 215	140,403 49	478,119-167-
03-05	312,786	684,698 219	183,454 59	501,244-160-
04-06	179,116	476,796 266	209,883 117	266,913-149-
05-07	146,220	383,875 263	206,431 141	177,444-121-
06-08	291,243	621,737 213	224,457 77	397,280-136-

FIVE-YEAR AVERAGE

04-08	241,735	554,145 229	212,443 88	341,702-141-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	422,995	2,008 0	2,222 1	214 0
1977	6,061	9,705 160	7,530 124	2,175- 36-
1978	9,147	2,209 24	3,323 36	1,114 12
1979	900,459	584- 0	1,430- 0	846- 0
1980	431,289	38,634 9	4,411 1	34,223- 8-
1981	1,566,499	16,621 1	9,569 1	7,052- 0
1982	421,017	94,625 22	34,234 8	60,391- 14-
1983	390,934	387,902 99	279,902 72	108,000- 28-
1984	358,796	5,628- 2-	48,639 14	54,267 15
1985	379,768	43,799 12	5,913 2	37,886- 10-
1986	278,189	25,145 9	53,468 19	28,323 10
1987	186,907	92,074 49	51,062 27	41,012- 22-
1988	249,910	32,059 13	24,398 10	7,661- 3-
1989	489,632	56,842 12	14,734 3	42,108- 9-
1990	337,795	29,054 9	22,117 7	6,937- 2-
1991	205,282	63,509 31	37,999- 19-	101,508- 49-
1992	634,779	55,229 9	85,911 14	30,682 5
1993	420,366	44,808 11	91,583 22	46,775 11
1994	273,351	11,767 4	36,783 13	25,016 9
1995	242,180	7,166 3	17,459 7	10,293 4
1996	705,211	3,051 0	12,960 2	9,909 1
1997	542,606	12,656 2	16,331 3	3,675 1
1998	232,385	4,249 2	30,288 13	26,039 11
1999	187,005	9,714 5	16,689 9	6,975 4
2000	236,990	54,279 23	15,286 6	38,993- 16-
2001	259,231	22,036- 9-	32,936 13	54,972 21
2002	1,088,404	7,539 1	5,462 1	2,077- 0
2003	190,970	62,991 33	111,711 58	48,720 26
2004	119,355	14,907 12	44,730 37	29,823 25
2005	425,459	2,676 1	5,603 1	2,927 1
2006	159,135	85,393 54	167,580 105	82,187 52
2007	810,317	10,626 1	47,510 6	36,884 5
2008	525,620	11,631 2	5,794 1	5,837- 1-
TOTAL	13,688,044	1,264,620 9	1,266,709 9	2,089 0

THREE-YEAR MOVING AVERAGES

76-78	146,067	4,641 3	4,358 3	283- 0
77-79	305,222	3,777 1	3,141 1	636- 0
78-80	446,965	13,420 3	2,101 0	11,319- 3-
79-81	966,082	18,224 2	4,183 0	14,041- 1-
80-82	806,268	49,960 6	16,071 2	33,889- 4-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 370 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	792,817	166,383 21	107,902 14	58,481- 7-
82-84	390,249	158,966 41	120,925 31	38,041- 10-
83-85	376,499	142,024 38	111,485 30	30,539- 8-
84-86	338,918	21,105 6	36,007 11	14,902 4
85-87	281,621	53,673 19	36,814 13	16,859- 6-
86-88	238,335	49,759 21	42,976 18	6,783- 3-
87-89	308,816	60,325 20	30,065 10	30,260- 10-
88-90	359,112	39,318 11	20,416 6	18,902- 5-
89-91	344,236	49,802 14	383- 0	50,185- 15-
90-92	392,618	49,264 13	23,343 6	25,921- 7-
91-93	420,142	54,516 13	46,498 11	8,018- 2-
92-94	442,832	37,268 8	71,426 16	34,158 8
93-95	311,966	21,247 7	48,608 16	27,361 9
94-96	406,914	7,328 2	22,401 6	15,073 4
95-97	496,665	7,624 2	15,583 3	7,959 2
96-98	493,400	6,652 1	19,860 4	13,208 3
97-99	320,665	8,873 3	21,103 7	12,230 4
98-00	218,793	22,747 10	20,754 9	1,993- 1-
99-01	227,742	13,986 6	21,637 10	7,651 3
00-02	528,208	13,261 3	17,895 3	4,634 1
01-03	512,869	16,165 3	50,036 10	33,871 7
02-04	466,243	28,479 6	53,968 12	25,489 5
03-05	245,261	26,858 11	54,015 22	27,157 11
04-06	234,649	34,326 15	72,638 31	38,312 16
05-07	464,970	32,899 7	73,564 16	40,665 9
06-08	498,357	35,884 7	73,628 15	37,744 8

FIVE-YEAR AVERAGE

04-08	407,977	25,047 6	54,243 13	29,196 7

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 371 INSTALLATION ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	11,939	525 4	68 1	457- 4-
1977	1,297	101 8	0	101- 8-
1978	855	0	38 4	38 4
1979	430,434	20- 0	0	20 0
1980	53,644-	9,628 18-	4,784 9-	4,844- 9
1981	62,031	7,531 12	1,464 2	6,067- 10-
1982	624	18,879	7,807	11,072-
1983	182,707	86,646 47	54,968 30	31,678- 17-
1984	175,592	50,808 29	25,852 15	24,956- 14-
1985	80,499	51,524 64	25,124 31	26,400- 33-
1986	132,811	41,638 31	15,602 12	26,036- 20-
1987	158,166	58,881 37	55,619 35	3,262- 2-
1988	120,407	41,928 35	7,581 6	34,347- 29-
1989	124,597	33,184 27	5,527 4	27,657- 22-
1990	12,722	5,493 43	1,963 15	3,530- 28-
1991	89,425	36,563 41	1,555 2	35,008- 39-
1992	74,959	29,263 39	1,062 1	28,201- 38-
1993	15,486	31,500 203	1,570 10	29,930-193-
1994	9,952	13,242 133	626 6	12,616-127-
1995	40,593	28,901 71	1,271 3	27,630- 68-
1996	660	113 17	1,348 204	1,235 187
1997	486	29 6	438 90	409 84
1998				
1999	80,073	47 0	0	47- 0
2000	438,773	166,566 38	20,313 5	146,253- 33-
2001	10,808	3,806 35	2,019 19	1,787- 17-
2002	16,301	1,632 10	123 1	1,509- 9-
2003	1,081,035	97,577 9	1,671 0	95,906- 9-
2004	292,799	25,173 9	880 0	24,293- 8-
2005	99,114	21,868 22	0	21,868- 22-
2006	127,069	28,062 22	1,846 1	26,216- 21-
2007	112,001	13,813 12	16,014 14	2,201 2
2008	57,438	8,674 15	458 1	8,216- 14-
TOTAL	3,988,009	913,575 23	257,591 6	655,984- 16-

THREE-YEAR MOVING AVERAGES

76-78	4,697	209 4	35 1	174- 4-
77-79	144,195	27 0	13 0	14- 0
78-80	125,882	3,203 3	1,607 1	1,596- 1-
79-81	146,274	5,713 4	2,083 1	3,630- 2-
80-82	3,003	12,013 400	4,685 156	7,328-244-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 371 INSTALLATION ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	81,787	37,685 46	21,413 26	16,272- 20-
82-84	119,641	52,111 44	29,542 25	22,569- 19-
83-85	146,266	62,993 43	35,314 24	27,679- 19-
84-86	129,634	47,990 37	22,192 17	25,798- 20-
85-87	123,825	50,681 41	32,115 26	18,566- 15-
86-88	137,128	47,482 35	26,267 19	21,215- 15-
87-89	134,390	44,664 33	22,909 17	21,755- 16-
88-90	85,909	26,868 31	5,023 6	21,845- 25-
89-91	75,581	25,080 33	3,015 4	22,065- 29-
90-92	59,035	23,773 40	1,526 3	22,247- 38-
91-93	59,956	32,442 54	1,395 2	31,047- 52-
92-94	33,465	24,668 74	1,086 3	23,582- 70-
93-95	22,010	24,548 112	1,156 5	23,392-106-
94-96	17,068	14,085 83	1,082 6	13,003- 76-
95-97	13,913	9,681 70	1,019 7	8,662- 62-
96-98	382	47 12	595 156	548 143
97-99	26,853	25 0	146 1	121 0
98-00	172,949	55,537 32	6,771 4	48,766- 28-
99-01	176,551	56,806 32	7,444 4	49,362- 28-
00-02	155,294	57,335 37	7,485 5	49,850- 32-
01-03	369,381	34,338 9	1,271 0	33,067- 9-
02-04	463,378	41,461 9	891 0	40,570- 9-
03-05	490,983	48,206 10	850 0	47,356- 10-
04-06	172,994	25,034 14	909 1	24,125- 14-
05-07	112,728	21,248 19	5,953 5	15,295- 14-
06-08	98,836	16,850 17	6,106 6	10,744- 11-

FIVE-YEAR AVERAGE

04-08	137,684	19,518 14	3,840 3	15,678- 11-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	104,503	32,599 31	64,118 61	31,519 30
1977	116,210	8,648 7	59,090 51	50,442 43
1978	339,141	56,941 17	179,117 53	122,176 36
1979	480,851	10,131 2	86,811 18	76,680 16
1980	175,007	52,136 30	152,259 87	100,123 57
1981	516,437	63,263 12	274,911 53	211,648 41
1982	325,059	176,060 54	319,538 98	143,478 44
1983	988,191	385,902 39	462,385 47	76,483 8
1984	400,989	202,959 51	137,693 34	65,266- 16-
1985	380,546	240,652 63	246,827 65	6,175 2
1986	608,430	219,035 36	560,907 92	341,872 56
1987	534,101	144,298 27	549,137 103	404,839 76
1988	984,724	165,334 17	510,599 52	345,265 35
1989	659,378	154,888 23	484,116 73	329,228 50
1990	390,678	90,576 23	442,683 113	352,107 90
1991	767,447	158,012 21	328,723 43	170,711 22
1992	1,989,739	263,167 13	311,028 16	47,861 2
1993	907,894	161,482 18	569,609 63	408,127 45
1994	1,032,555	176,280 17	440,174 43	263,894 26
1995	4,969,242	275,226 6	335,944 7	60,718 1
1996	2,976,672	123,027 4	151,326 5	28,299 1
1997	2,769,351	384,250 14	429,836 16	45,586 2
1998	358,148	67,967 19	120,540 34	52,573 15
1999	925,919	40,486 4	110,706 12	70,220 8
2000	1,563,802	404,032 26	194,778 12	209,254- 13-
2001	113,948	18,817 17	20,175 18	1,358 1
2002	338,985	10,453 3	57,813 17	47,360 14
2003	742,292	359,374 48	207,954 28	151,420- 20-
2004	1,992,977	279,528 14	192,139 10	87,389- 4-
2005	685,300	71,952 10	115,237 17	43,285 6
2006	365,729	195,360 53	214,272 59	18,912 5
2007	455,230	231,094 51	296,967 65	65,873 14
2008	1,059,829	90,629 9	168,832 16	78,203 7
TOTAL	31,019,304	5,314,558 17	8,796,244 28	3,481,686 11

THREE-YEAR MOVING AVERAGES

76-78	186,618	32,729 18	100,775 54	68,046 36
77-79	312,067	25,240 8	108,339 35	83,099 27
78-80	331,667	39,736 12	139,396 42	99,660 30
79-81	390,765	41,843 11	171,327 44	129,484 33
80-82	338,834	97,153 29	248,903 73	151,750 45

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	609,896	208,408 34	352,278 58	143,870 24
82-84	571,413	254,974 45	306,539 54	51,565 9
83-85	589,908	276,505 47	282,302 48	5,797 1
84-86	463,322	220,882 48	315,142 68	94,260 20
85-87	507,692	201,328 40	452,290 89	250,962 49
86-88	709,085	176,222 25	540,214 76	363,992 51
87-89	726,068	154,840 21	514,617 71	359,777 50
88-90	678,260	136,933 20	479,133 71	342,200 50
89-91	605,835	134,492 22	418,507 69	284,015 47
90-92	1,049,288	170,585 16	360,811 34	190,226 18
91-93	1,221,693	194,221 16	403,120 33	208,899 17
92-94	1,310,063	200,310 15	440,270 34	239,960 18
93-95	2,303,230	204,329 9	448,576 19	244,247 11
94-96	2,992,823	191,511 6	309,148 10	117,637 4
95-97	3,571,755	260,834 7	305,702 9	44,868 1
96-98	2,034,724	191,748 9	233,900 11	42,152 2
97-99	1,351,139	164,234 12	220,361 16	56,127 4
98-00	949,290	170,829 18	142,008 15	28,821- 3-
99-01	867,890	154,445 18	108,553 13	45,892- 5-
00-02	672,245	144,434 21	90,922 14	53,512- 8-
01-03	398,409	129,548 33	95,314 24	34,234- 9-
02-04	1,024,751	216,452 21	152,635 15	63,817- 6-
03-05	1,140,190	236,951 21	171,777 15	65,174- 6-
04-06	1,014,669	182,280 18	173,883 17	8,397- 1-
05-07	502,086	166,136 33	208,825 42	42,689 9
06-08	626,929	172,361 27	226,690 36	54,329 9

FIVE-YEAR AVERAGE

04-08	911,813	173,713 19	197,489 22	23,776 3

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1978	973	0	0	0
1979	33,732	205 1	0	205- 1-
1980	29,084-	0	123 0	123 0
1981	45,595	23,930 52	9,289 20	14,641- 32-
1982	15,776	68 0	2,797 18	2,729 17
1983		22,386		22,386-
1984	7,978	13,671 171	0	13,671-171-
1985	194,942	12,526 6	0	12,526- 6-
1986	44,011	7,764 18	2,430 6	5,334- 12-
1987	11,741	6,245 53	11,677 99	5,432 46
1988	1,408	0	772 55	772 55
1989	4,163	5,939 143	755 18	5,184-125-
1990	88,153	121,860 138	0	121,860-138-
1991	12,114	81,456 672	850 7	80,606-665-
1992	88,369	9,047 10	0	9,047- 10-
1993	286,087	303,740 106	0	303,740-106-
1994	215,020	61,149 28	112 0	61,037- 28-
1995	94,528	5,580 6	0	5,580- 6-
1996	57,509	0	0	0
1997	173,581	175,480 101	0	175,480-101-
1998	32,001	12,597 39	0	12,597- 39-
1999				
2000	922,144	2,231 0	187,885 20	185,654 20
2001	17,874	0	0	0
2002				
2003				
2004	29,581	17,600 59	0	17,600- 59-
2005	49,193	0	0	0
2006	128,778	0	0	0
2007	244,387	2,236 1	0	2,236- 1-
2008	1,013,925	144,550 14	0	144,550- 14-
TOTAL	3,784,479	1,030,260 27	216,690 6	813,570- 21-

THREE-YEAR MOVING AVERAGES

78-80	1,874	68 4	41 2	27- 1-
79-81	16,748	8,045 48	3,137 19	4,908- 29-
80-82	10,763	7,999 74	4,069 38	3,930- 37-
81-83	20,457	15,461 76	4,029 20	11,432- 56-
82-84	7,918	12,041 152	932 12	11,109-140-
83-85	67,640	16,194 24	0	16,194- 24-
84-86	82,310	11,320 14	810 1	10,510- 13-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
85-87	83,565	8,845 11	4,702 6	4,143- 5-
86-88	19,053	4,670 25	4,960 26	290 2
87-89	5,770	4,061 70	4,401 76	340 6
88-90	31,241	42,600 136	509 2	42,091-135-
89-91	34,810	69,752 200	535 2	69,217-199-
90-92	62,879	70,788 113	283 0	70,505-112-
91-93	128,857	131,414 102	283 0	131,131-102-
92-94	196,492	124,645 63	37 0	124,608- 63-
93-95	198,545	123,490 62	37 0	123,453- 62-
94-96	122,352	22,243 18	37 0	22,206- 18-
95-97	108,540	60,353 56	0	60,353- 56-
96-98	87,697	62,692 71	0	62,692- 71-
97-99	68,527	62,692 91	0	62,692- 91-
98-00	318,048	4,943 2	62,628 20	57,685 18
99-01	313,339	744 0	62,628 20	61,884 20
00-02	313,339	744 0	62,628 20	61,884 20
01-03	5,958	0	0	0
02-04	9,860	5,867 60	0	5,867- 60-
03-05	26,258	5,867 22	0	5,867- 22-
04-06	69,184	5,867 8	0	5,867- 8-
05-07	140,786	745 1	0	745- 1-
06-08	462,364	48,929 11	0	48,929- 11-

FIVE-YEAR AVERAGE

04-08	293,173	32,877 11	0	32,877- 11-

KANSAS CITY POWER & LIGHT COMPANY

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	262,178	2,239 1	149,768 57	147,529 56
1977	571,797	4,705 1	123,207 22	118,502 21
1978	454,139	1,500 0	134,384 30	132,884 29
1979	662,130	5,700 1	279,148 42	273,448 41
1980	294,579	0	37,204 13	37,204 13
1981	475,571	0	202,497 43	202,497 43
1982	260,642	0	102,696 39	102,696 39
1983	616,165	0	51,452 8	51,452 8
1984	565,728	4,467 1	90,618 16	86,151 15
1985	528,721	4,030 1	102,357 19	98,327 19
1986	408,444	2,487 1	74,721 18	72,234 18
1987	588,724	784 0	42,524 7	41,740 7
1988	423,080	1,165 0	58,995 14	57,830 14
1989	549,520	0	35,828 7	35,828 7
1990	846,708	0	13,065 2	13,065 2
1991	845,661	0	13,900 2	13,900 2
1992	672,591	0	147,796 22	147,796 22
1993	411,341	0	104,776 25	104,776 25
1994	64,078	0	9,598 15	9,598 15
1995	222,303	0	6,160 3	6,160 3
1996	71,297	0	27,205 38	27,205 38
1997	137,885	0	13,430 10	13,430 10
1998	45,168	0	8,980 20	8,980 20
1999				
2000	159,901	101,820 64	112,744 71	10,924 7
2001	27,124	2,503- 9-	313 1	2,816 10
2002	15,628	22,984-147-	0	22,984 147
2003	6,753	395- 6-	1,350 20	1,745 26
2004	327,674	0	267,933 82	267,933 82
2005	856,715	0	282,196 33	282,196 33
2006	1,794,131	0	1,456,661 81	1,456,661 81
2007	584,053	0	450,746 77	450,746 77
2008	707,100	0	257,613 36	257,613 36
TOTAL	14,457,529	103,015 1	4,659,865 32	4,556,850 32

THREE-YEAR MOVING AVERAGES

76-78	429,371	2,815 1	135,786 32	132,971 31
77-79	562,689	3,968 1	178,913 32	174,945 31
78-80	470,283	2,400 1	150,246 32	147,846 31
79-81	477,426	1,900 0	172,950 36	171,050 36
80-82	343,597	0	114,132 33	114,132 33

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	450,792	0	118,882 26	118,882 26
82-84	480,845	1,489 0	81,589 17	80,100 17
83-85	570,205	2,832 0	81,475 14	78,643 14
84-86	500,964	3,662 1	89,232 18	85,570 17
85-87	508,630	2,434 0	73,201 14	70,767 14
86-88	473,416	1,479 0	58,747 12	57,268 12
87-89	520,442	650 0	45,782 9	45,132 9
88-90	606,436	388 0	35,963 6	35,575 6
89-91	747,296	0	20,931 3	20,931 3
90-92	788,320	0	58,254 7	58,254 7
91-93	643,198	0	88,824 14	88,824 14
92-94	382,670	0	87,390 23	87,390 23
93-95	232,574	0	40,178 17	40,178 17
94-96	119,226	0	14,321 12	14,321 12
95-97	143,828	0	15,598 11	15,598 11
96-98	84,783	0	16,538 20	16,538 20
97-99	61,018	0	7,470 12	7,470 12
98-00	68,356	33,940 50	40,575 59	6,635 10
99-01	62,342	33,106 53	37,686 60	4,580 7
00-02	67,551	25,444 38	37,686 56	12,242 18
01-03	16,502	8,627- 52-	554 3	9,181 56
02-04	116,685	7,793- 7-	89,761 77	97,554 84
03-05	397,047	132- 0	183,826 46	183,958 46
04-06	992,840	0	668,930 67	668,930 67
05-07	1,078,300	0	729,868 68	729,868 68
06-08	1,028,428	0	721,673 70	721,673 70

FIVE-YEAR AVERAGE

04-08	853,935	0	543,030 64	543,030 64

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
1976	21,008	0	8,519 41	8,519 41
1977	56,817	0	12,647 22	12,647 22
1978	25,550	0	261 1	261 1
1979	3,923	0	10,400 265	10,400 265
1980	67,909	0	3,754 6	3,754 6
1981	61,216	0	6,691 11	6,691 11
1982	36,567	0	6,066 17	6,066 17
1983	143,795	0	23,966 17	23,966 17
1984	81,056	1,197 1	41,051 51	39,854 49
1985	60,819	1,094 2	30,795 51	29,701 49
1986	15,877	180 1	1,050 7	870 5
1987	67,636	0	0	0
1988	901	783 87	12,525	11,742
1989	118,684	0	801 1	801 1
1990	11,655	0	9,825 84	9,825 84
1991	375,850	0	19,911 5	19,911 5
1992	337,510	0	31,495 9	31,495 9
1993	118,293	0	182,656 154	182,656 154
1994	36,586	0	2,240 6	2,240 6
1995				
1996	79,785	0	9,900 12	9,900 12
1997	23,256	0	0	0
1998				
1999				
2000	648,544	0	142,941 22	142,941 22
2001	27,393	2,527- 9-	317 1	2,844 10
2002	392,052	21,850- 6-	0	21,850 6
2003				
2004	43,747	0	20,935 48	20,935 48
2005	208,757	0	68,310 33	68,310 33
2006	177,777	0	80,152- 45-	80,152- 45-
2007	56,376	0	22,880 41	22,880 41
2008	164,239	0	75,452 46	75,452 46
TOTAL	3,463,578	21,123- 1-	665,236 19	686,359 20

THREE-YEAR MOVING AVERAGES

76-78	34,458	0	7,142 21	7,142 21
77-79	28,763	0	7,769 27	7,769 27
78-80	32,460	0	4,805 15	4,805 15
79-81	44,349	0	6,948 16	6,948 16
80-82	55,231	0	5,504 10	5,504 10

KANSAS CITY POWER & LIGHT COMPANY
ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT PCT	GROSS SALVAGE AMOUNT PCT	NET SALVAGE AMOUNT PCT
THREE-YEAR MOVING AVERAGES				
81-83	80,526	0	12,241 15	12,241 15
82-84	87,139	399 0	23,694 27	23,295 27
83-85	95,223	764 1	31,937 34	31,173 33
84-86	52,584	823 2	24,299 46	23,476 45
85-87	48,111	425 1	10,615 22	10,190 21
86-88	28,138	321 1	4,525 16	4,204 15
87-89	62,407	261 0	4,442 7	4,181 7
88-90	43,747	261 1	7,717 18	7,456 17
89-91	168,730	0	10,179 6	10,179 6
90-92	241,672	0	20,410 8	20,410 8
91-93	277,217	0	78,021 28	78,021 28
92-94	164,129	0	72,130 44	72,130 44
93-95	51,626	0	61,632 119	61,632 119
94-96	38,790	0	4,047 10	4,047 10
95-97	34,347	0	3,300 10	3,300 10
96-98	34,347	0	3,300 10	3,300 10
97-99	7,752	0	0	0
98-00	216,181	0	47,647 22	47,647 22
99-01	225,312	842- 0	47,753 21	48,595 22
00-02	355,997	8,126- 2-	47,753 13	55,879 16
01-03	139,815	8,126- 6-	106 0	8,232 6
02-04	145,267	7,283- 5-	6,978 5	14,261 10
03-05	84,168	0	29,748 35	29,748 35
04-06	143,427	0	3,031 2	3,031 2
05-07	147,637	0	3,679 2	3,679 2
06-08	132,798	0	6,060 5	6,060 5
FIVE-YEAR AVERAGE				
04-08	130,179	0	21,485 17	21,485 17

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -20						
1988	6,540.01	3,369	4,170	3,678	25.88	142
2001	1,965,153.10	511,254	632,847	1,725,337	26.59	64,887
2002	274,028.22	63,695	78,844	249,990	26.64	9,384
2003	1,558,750.22	316,302	391,529	1,478,971	26.69	55,413
2005	18,890.55	2,591	3,207	19,462	26.80	726
2006	481,060.40	48,837	60,452	516,820	26.85	19,248
2007	4,096.30	258	319	4,597	26.90	171
2008	123,432.53	2,696	3,338	144,781	26.95	5,372
	4,431,951.33	949,002	1,174,706	4,143,636		155,343

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -20

1967	511.11	367	454	159	24.62	6
1969	140,962.89	99,396	123,036	46,119	24.75	1,863
1970	35,022.30	24,447	30,261	11,766	24.81	474
1971	101,721.07	70,261	86,971	35,094	24.87	1,411
1972	6,813.49	4,653	5,760	2,416	24.94	97
1973	20,467.70	13,818	17,104	7,457	25.00	298
1974	1,022.21	682	844	383	25.06	15
1976	30,877.19	20,064	24,836	12,217	25.18	485
1977	76,544.33	49,050	60,716	31,137	25.24	1,234
1978	225,348.47	142,294	176,136	94,282	25.30	3,727
1979	53,187.78	33,068	40,933	22,892	25.36	903
1980	444,329.03	271,769	336,405	196,790	25.42	7,742
1981	21,883.62	13,156	16,285	9,975	25.48	391
1982	9,533.76	5,626	6,964	4,477	25.54	175
1983	791,615.47	458,440	567,472	382,467	25.59	14,946
1984	103,526.20	58,737	72,707	51,524	25.65	2,009
1985	84,089.43	46,680	57,782	43,125	25.71	1,677
1986	638,495.51	346,243	428,591	337,604	25.77	13,101
1987	27,353.84	14,476	17,919	14,906	25.82	577
1988	32,353.51	16,667	20,631	18,193	25.88	703
1989	104,166.33	52,150	64,553	60,447	25.94	2,330

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -20						
1990	1,107.83	538	666	663	25.99	26
1991	30,672.17	14,410	17,837	18,970	26.05	728
1992	111,551.35	50,573	62,601	71,261	26.10	2,730
1993	224,355.10	97,783	121,039	148,187	26.16	5,665
1994	1,123,472.54	469,432	581,079	767,088	26.21	29,267
1995	3,409.10	1,359	1,682	2,409	26.27	92
1996	1,662,734.58	629,511	779,230	1,216,051	26.32	46,203
1997	128,975.14	46,075	57,033	97,737	26.38	3,705
1998	96,556.67	32,350	40,044	75,824	26.43	2,869
1999	50,786.26	15,827	19,591	41,353	26.48	1,562
2000	7,404.94	2,121	2,625	6,261	26.54	236
2001	170,680.37	44,404	54,965	149,851	26.59	5,636
2002	105,175.07	24,447	30,262	95,948	26.64	3,602
2003	2,994.98	608	753	2,841	26.69	106
2004	27,458.81	4,692	5,808	27,143	26.75	1,015
2005	88,619.78	12,155	15,046	91,298	26.80	3,407
2006	105,223.54	10,682	13,222	113,046	26.85	4,210
2007	7,382.74	465	576	8,283	26.90	308
2008	3,109.35	68	84	3,647	26.95	135
	6,901,495.56	3,199,544	3,960,503	4,321,291		165,666

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. -20

2000	652,362.89	197,588	244,580	538,255	24.70	21,792
2001	88,662.40	24,418	30,225	76,170	24.75	3,078
2002	230,029.40	56,642	70,113	205,922	24.79	8,307
	971,054.69	278,648	344,918	820,347		33,177

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1957	21,164.14	20,544	25,397			
1958	67,091.76	64,907	80,345	165	10.93	15
1960	1,486.23	1,427	1,766	17	10.96	2
1962	59.37	57	71			
1964	12,509.43	11,826	14,639	372	11.00	34
1973	3,945.85	3,553	4,398	337	11.11	30
1975	4,445.48	3,948	4,887	448	11.13	40
1978	112.54	98	121	14	11.16	1
1980	52,896.02	45,017	55,724	7,751	11.18	693
1981	561.49	473	585	89	11.19	8
1983	37,046.96	30,524	37,784	6,672	11.21	595
1984	5,106.72	4,155	5,143	985	11.22	88
1985	3,558.64	2,858	3,538	732	11.23	65
1986	571,678.36	452,632	560,287	125,727	11.24	11,186
1987	49,082.07	38,249	47,346	11,552	11.26	1,026
1988	15,914.02	12,197	15,098	3,999	11.27	355
1989	38,088.09	28,685	35,508	10,198	11.27	905
1990	149,660.46	110,521	136,808	42,785	11.28	3,793
1992	60,941.78	43,022	53,254	19,876	11.30	1,759
1993	1,105,185.01	760,456	941,324	384,898	11.31	34,032
1994	401,537.40	268,436	332,281	149,564	11.32	13,212
1995	51,817.93	33,553	41,533	20,649	11.33	1,823
1996	73,390.77	45,840	56,743	31,326	11.34	2,762
1997	1,425,747.61	855,106	1,058,487	652,410	11.35	57,481
1998	42,166.00	24,146	29,889	20,710	11.36	1,823
1999	30,305.58	16,449	20,361	16,006	11.37	1,408
2000	86,468.86	44,099	54,588	49,175	11.38	4,321
2001	140,999.28	66,800	82,688	86,511	11.39	7,595
2002	129,693.86	56,230	69,604	86,029	11.40	7,546
2003	40,193.26	15,613	19,326	28,906	11.41	2,533
2004	1,756.88	593	734	1,374	11.42	120
2005	32,974.11	9,235	11,431	28,138	11.43	2,462
2006	158,562.34	34,154	42,278	147,997	11.43	12,948
2007	5,235.09	728	901	5,381	11.44	470
2008	170,832.01	8,569	10,607	194,391	11.45	16,977
	4,992,215.40	3,114,700	3,855,474	2,135,184		188,108

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -20						
1958	993,528.29	961,179	1,189,779	2,455	10.93	225
1959	7,920.66	7,637	9,453	52	10.94	5
1960	699.69	672	832	8	10.96	1
1961	4,081.37	3,906	4,835	63	10.97	6
1962	403.80	385	477	8	10.98	1
1963	1,462.38	1,388	1,718	37	10.99	3
1964	5,415.59	5,120	6,338	161	11.00	15
1965	5,960.07	5,609	6,943	209	11.02	19
1966	6,531.24	6,117	7,572	265	11.03	24
1969	4,258.02	3,928	4,862	248	11.06	22
1970	82.55	76	94	5	11.07	
1971	170.55	156	193	12	11.08	1
1973	12,619.16	11,363	14,065	1,078	11.11	97
1975	1,966.40	1,746	2,161	199	11.13	18
1977	2,174.02	1,901	2,353	256	11.15	23
1978	846.89	734	909	107	11.16	10
1979	49,672.95	42,679	52,830	6,778	11.17	607
1980	15,073.12	12,828	15,879	2,209	11.18	198
1981	746.33	629	779	117	11.19	10
1983	8,751.75	7,211	8,926	1,576	11.21	141
1987	3,905.25	3,043	3,767	919	11.26	82
1988	45,879.56	35,164	43,527	11,528	11.27	1,023
1989	5,751.39	4,331	5,361	1,541	11.27	137
1990	44,016.03	32,505	40,236	12,583	11.28	1,116
1992	7,877.95	5,562	6,885	2,569	11.30	227
1993	224,713.37	154,621	191,394	78,262	11.31	6,920
1994	822.59	550	681	306	11.32	27
1995	32,194.51	20,847	25,805	12,828	11.33	1,132
1998	3,067.18	1,756	2,174	1,507	11.36	133
1999	15,145.85	8,221	10,176	7,999	11.37	704
2000	9,152.09	4,668	5,778	5,205	11.38	457
2001	1,338.62	634	785	821	11.39	72
2003	2,634.56	1,023	1,266	1,895	11.41	166
2005	28,222.23	7,904	9,784	24,083	11.43	2,107
2006	95,321.73	20,532	25,415	88,971	11.43	7,784
	1,642,407.74	1,376,625	1,704,032	266,860		23,513

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

MONTROSE UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 90-S0.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -20

1960	18,686.36	17,948	22,217	207	10.96	19
1963	1,067.60	1,014	1,255	26	10.99	2
1983	2,968.45	2,446	3,028	534	11.21	48
1989	3,506.92	2,641	3,269	939	11.27	83
1990	4,238.74	3,130	3,874	1,212	11.28	107
1995	32,194.51	20,847	25,805	12,828	11.33	1,132
	62,662.58	48,026	59,448	15,746		1,391

MONTROSE UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 90-S0.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -20

1964	107,749.55	101,862	126,088	3,211	11.00	292
1983	2,968.45	2,446	3,028	534	11.21	48
1990	4,238.74	3,130	3,874	1,212	11.28	107
1995	32,194.48	20,847	25,805	12,828	11.33	1,132
2006	6,526.32	1,406	1,740	6,092	11.43	533
	153,677.54	129,691	160,535	23,877		2,112

IATAN UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 90-S0.5

PROBABLE RETIREMENT YEAR.. 6-2040

NET SALVAGE PERCENT.. -20

1980	7,583,378.01	4,346,186	5,379,843	3,720,211	28.69	129,669
1981	23,219.16	13,068	16,176	11,687	28.76	406
1982	102,170.74	56,386	69,796	52,809	28.84	1,831
1983	7,707.73	4,167	5,158	4,091	28.92	141
1985	24,232.47	12,524	15,503	13,576	29.07	467
1986	2,961.17	1,493	1,848	1,705	29.14	59
1988	4,418.38	2,110	2,612	2,690	29.29	92
1989	6,687.49	3,100	3,837	4,188	29.36	143
1990	151,297.22	67,884	84,029	97,528	29.44	3,313
1991	32,806.58	14,216	17,597	21,771	29.51	738

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -20						
1992	120,251.56	50,174	62,107	82,195	29.58	2,779
1993	257,987.19	103,370	127,954	181,631	29.65	6,126
1994	240,190.86	92,032	113,920	174,309	29.72	5,865
1995	102,310.07	37,335	46,214	76,558	29.79	2,570
1996	257,023.33	88,827	109,953	198,475	29.87	6,645
1997	82,168.55	26,741	33,101	65,501	29.94	2,188
1998	3,911.06	1,191	1,474	3,219	30.01	107
1999	12,766.52	3,603	4,460	10,860	30.08	361
2000	21,322.06	5,524	6,838	18,748	30.15	622
2001	17,424.75	4,086	5,058	15,852	30.22	525
2002	18,246.86	3,817	4,725	17,171	30.28	567
2003	80,589.03	14,651	18,135	78,572	30.35	2,589
2004	1,493.79	228	282	1,511	30.42	50
2005	69,274.10	8,471	10,486	72,643	30.49	2,383
2006	21,792.81	1,964	2,431	23,720	30.56	776
2007	13,444.53	749	927	15,206	30.63	496
2008	117,268.02	2,252	2,788	137,934	30.69	4,494
	9,376,344.04	4,966,149	6,147,252	5,104,361		176,002

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -20

1985	3,277.99	1,968	2,436	1,498	22.24	67
1988	26,506.35	14,845	18,376	13,432	22.37	600
1989	556.96	304	376	292	22.41	13
1990	3,010.92	1,596	1,976	1,637	22.45	73
1991	76,641.74	39,382	48,748	43,222	22.49	1,922
1992	245,098.60	121,765	150,725	143,393	22.53	6,365
1993	270,576.54	129,585	160,405	164,287	22.57	7,279
1994	409,796.40	188,539	233,379	258,377	22.61	11,428
1995	1,441.29	634	785	945	22.65	42
1996	27,394.03	11,476	14,205	18,668	22.69	823
1997	12,762.60	5,062	6,266	9,049	22.73	398
1998	348,765.97	130,076	161,012	257,507	22.77	11,309

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -20						
1999	52,797.50	18,367	22,735	40,622	22.81	1,781
2000	183,345.68	58,832	72,825	147,190	22.85	6,442
2001	147,592.44	43,144	53,405	123,706	22.89	5,404
2002	15,694.79	4,115	5,094	13,740	22.92	599
2003	15,817.22	3,631	4,495	14,486	22.96	631
2004	34,375.60	6,687	8,277	32,974	23.00	1,434
2005	15,817.65	2,485	3,076	15,905	23.04	690
2006	25,868.58	3,011	3,727	27,315	23.08	1,183
2007	11,539.76	845	1,046	12,802	23.11	554
2008	120,782.57	3,058	3,785	141,154	23.15	6,097
	2,049,461.18	789,407	977,154	1,482,201		65,134

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -20

1973	3,324,195.22	2,389,432	2,957,715	1,031,319	21.72	47,482
1974	6,574.07	4,674	5,786	2,103	21.76	97
1975	15,062.20	10,585	13,102	4,973	21.81	228
1976	23,827.61	16,544	20,479	8,114	21.85	371
1977	5,929.36	4,064	5,031	2,084	21.90	95
1978	65,213.11	44,097	54,585	23,671	21.94	1,079
1979	1,024.86	683	845	385	21.98	18
1980	915,935.65	601,440	744,481	354,642	22.03	16,098
1981	5,267.54	3,405	4,215	2,106	22.07	95
1983	40,499.79	25,282	31,295	17,305	22.16	781
1984	3,672.56	2,250	2,785	1,622	22.20	73
1985	32,378.25	19,439	24,062	14,792	22.24	665
1986	624,497.39	366,980	454,259	295,138	22.28	13,247
1987	22,670.03	13,014	16,109	11,095	22.33	497
1988	413.28	231	286	210	22.37	9
1989	72,402.61	39,488	48,880	38,003	22.41	1,696
1990	116.59	62	77	63	22.45	3
1991	473,227.82	243,163	300,995	266,878	22.49	11,867
1992	169,729.22	84,321	104,375	99,300	22.53	4,407

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -20						
1993	231,693.23	110,963	137,353	140,679	22.57	6,233
1994	96,510.82	44,403	54,963	60,850	22.61	2,691
1995	62,808.80	27,646	34,221	41,150	22.65	1,817
1996	23,942.04	10,030	12,415	16,315	22.69	719
1997	47,212.67	18,725	23,179	33,476	22.73	1,473
1998	53,264.81	19,866	24,591	39,327	22.77	1,727
1999	8,267.46	2,876	3,560	6,361	22.81	279
2000	15,727.65	5,047	6,247	12,626	22.85	553
2001	31,667.02	9,257	11,459	26,541	22.89	1,160
2002	85,895.63	22,522	27,879	75,196	22.92	3,281
2003	11,852.45	2,721	3,368	10,855	22.96	473
2004	197,558.12	38,429	47,569	189,501	23.00	8,239
2005	5,415.05	851	1,053	5,445	23.04	236
2006	623,320.40	72,554	89,810	658,174	23.08	28,517
2007	23,977.46	1,755	2,172	26,601	23.11	1,151
	7,321,750.77	4,256,799	5,269,201	3,516,900		157,357

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -20

1977	752,713.50	515,850	638,534	264,722	21.90	12,088
1979	791.34	528	654	296	21.98	13
1981	3,879.56	2,508	3,104	1,551	22.07	70
1983	398.51	249	308	170	22.16	8
1984	68,672.13	42,069	52,074	30,333	22.20	1,366
1986	1,617.83	951	1,177	764	22.28	34
1987	3,243.55	1,862	2,305	1,587	22.33	71
1988	2,527.28	1,415	1,752	1,281	22.37	57
1989	48,918.16	26,680	33,025	25,677	22.41	1,146
1990	2,346.76	1,244	1,540	1,276	22.45	57
1991	27,970.11	14,372	17,790	15,774	22.49	701
1992	28,787.93	14,302	17,703	16,843	22.53	748
1993	4,558.22	2,183	2,702	2,768	22.57	123
1996	34,635.93	14,510	17,961	23,602	22.69	1,040

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -20						
1997	48,023.10	19,046	23,576	34,052	22.73	1,498
1998	36,450.72	13,595	16,828	26,913	22.77	1,182
2000	16,683.49	5,353	6,626	13,394	22.85	586
2001	22,380.90	6,542	8,098	18,759	22.89	820
2003	12,553.66	2,882	3,568	11,496	22.96	501
2004	71,353.03	13,880	17,181	68,443	23.00	2,976
	1,188,505.71	700,021	866,506	559,701		25,085
	39,091,526.54	19,808,612	24,519,729	22,390,104		992,888
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.6	2.54

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT... -20						
2001	4,011,842.49	1,043,721	3,498,086	1,316,125	26.59	49,497
	4,011,842.49	1,043,721	3,498,086	1,316,125		49,497
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					26.6	1.23

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
2008	46,303.01	911	1,670	51,578	25.30	2,039
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
1969	731,510.59	484,973	841,237			
1970	16,367.79	10,722	18,823			
1971	4,846.92	3,135	5,574			
1972	5,855.51	3,739	6,734			
1973	29,559.02	18,625	33,993			
1974	518.05	322	593	3	21.92	
1975	11,710.34	7,172	13,218	249	22.08	11
1977	9,452.85	5,614	10,346	525	22.40	23
1980	23,454.64	13,233	24,388	2,585	22.84	113
1981	20,137.23	11,155	20,558	2,600	22.97	113
1982	3,831.61	2,080	3,833	573	23.11	25
1983	237,203.48	126,190	232,560	40,224	23.23	1,732
1985	2,023.17	1,029	1,896	431	23.48	18
1986	1,151,189.94	571,514	1,053,264	270,604	23.59	11,471
1987	42,439.69	20,533	37,841	10,965	23.70	463
1988	1,225.04	576	1,062	347	23.81	15
1989	261,964.33	119,690	220,581	80,678	23.91	3,374
1990	397,275.02	175,802	323,992	132,874	24.01	5,534
1992	41,507.24	17,108	31,529	16,204	24.20	670
1993	539,549.09	213,880	394,167	226,314	24.28	9,321
1994	626,840.77	237,742	438,143	282,724	24.37	11,601
1995	314,807.57	113,894	209,899	152,130	24.45	6,222
1996	26,711.57	9,163	16,887	13,831	24.53	564
1997	66,765.84	21,637	39,876	36,905	24.60	1,500
1998	66,086.61	20,064	36,977	39,023	24.67	1,582
1999	87,865.91	24,807	45,718	55,328	24.74	2,236
2001	4,737,124.76	1,114,598	2,054,133	3,393,560	24.88	136,397
2002	5,672,668.56	1,192,508	2,197,716	4,325,853	24.94	173,450
2003	443,305.42	81,262	149,761	360,040	25.00	14,402
2004	1,322,380.48	204,235	376,392	1,144,346	25.07	45,646

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

HAWTHORN UNIT 5

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 6-2036

NET SALVAGE PERCENT.. -15

2005	695,090.39	86,250	158,953	640,401	25.13	25,484
2006	1,792,498.44	164,910	303,919	1,757,454	25.18	69,796
2007	3,089,588.69	176,585	325,435	3,227,592	25.24	127,876
2008	2,810,996.37	55,278	101,874	3,130,772	25.30	123,746
	25,284,352.93	5,310,025	9,731,872	19,345,135		773,385

HAWTHORN UNIT 9

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -15

2000	17,987,322.39	4,947,953	9,068,292	11,617,129	23.22	500,307
2001	1,386.06	346	634	960	23.28	41
2002	202,497.19	45,270	82,968	149,904	23.33	6,425
2003	133,462.30	26,092	47,820	105,662	23.38	4,519
2004	57,022.32	9,417	17,259	48,317	23.44	2,061
2005	40,341.51	5,363	9,829	36,564	23.49	1,557
2006	11,928.18	1,173	2,150	11,567	23.54	491
2007	106,046.97	6,512	11,934	110,020	23.58	4,666
2008	48,883.59	1,051	1,926	54,290	23.63	2,298
	18,588,890.51	5,043,177	9,242,812	12,134,413		522,365

MONTROSE COMMON

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -15

1951	0.45		
1958	232.99	212	268
1962	4,869.17	4,355	5,600
1975	36,620.44	30,427	42,114
1977	3,784.11	3,095	4,352
1980	94,060.87	74,843	108,170
1981	16,606.88	13,082	19,098
1983	2,483.89	1,912	2,856

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1984	15,848.14	12,047	18,225			
1987	1,258,996.28	916,776	1,447,846			
1988	2,092.51	1,498	2,406			
1989	4,495.93	3,162	5,170			
1990	1,439.02	992	1,655			
1991	133,427.09	90,070	153,441			
1993	449,323.13	288,537	516,722			
1994	192,164.26	119,953	220,989			
1996	349,313.06	203,707	393,077	8,633	11.03	783
1997	4,964,388.12	2,781,447	5,367,142	341,904	11.04	30,970
1998	10,591.95	5,666	10,933	1,248	11.05	113
2001	139,852.77	61,855	119,357	41,474	11.09	3,740
2002	102,007.34	41,293	79,680	37,628	11.10	3,390
2003	30,183.92	10,951	21,131	13,581	11.11	1,222
2004	47,920.53	15,111	29,158	25,951	11.12	2,334
2005	18,137.43	4,747	9,160	11,698	11.13	1,051
2006	158,635.87	31,780	61,323	121,108	11.14	10,871
2007	332,606.82	42,955	82,887	299,611	11.15	26,871
2008	429,879.12	19,972	38,539	455,822	11.16	40,844
	8,799,962.09	4,780,445	8,761,299	1,358,659		122,189

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -15

1958	3,032,227.79	2,755,825	3,487,062
1959	13,121.10	11,880	15,089
1960	3,668.65	3,308	4,219
1961	10,789.05	9,691	12,407
1962	4,569.73	4,087	5,255
1963	225,849.61	201,133	259,727
1964	81,378.81	72,155	93,586
1965	24,937.33	22,007	28,678
1966	6,874.26	6,037	7,905
1967	18,002.80	15,728	20,703

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1970	527.77	454	607			
1972	295,710.22	250,935	340,067			
1973	195,457.08	164,761	224,776			
1974	106.41	89	122			
1975	19,916.25	16,548	22,904			
1977	12,344.57	10,096	14,196			
1978	13,397.25	10,865	15,407			
1980	38,271.79	30,452	44,013			
1981	276,504.09	217,816	317,980			
1982	273,818.67	213,245	314,891			
1983	13,682.99	10,533	15,735			
1984	219.33	167	252			
1985	1,281.89	961	1,474			
1987	1,015,039.96	739,132	1,167,296			
1988	37,406.76	26,783	43,018			
1989	1,955,780.31	1,375,579	2,249,147			
1990	188,818.20	130,198	217,141			
1991	192,839.73	130,176	221,766			
1992	4,148.47	2,736	4,771			
1993	1,047,727.07	672,808	1,204,886			
1994	201,468.58	125,761	231,689			
1995	118,641.93	71,712	136,438			
1996	1,668,398.26	972,951	1,918,658			
1997	214,234.04	120,031	246,369			
1998	96,905.30	51,842	111,441			
1999	143,799.58	72,862	165,370			
2000	161,968.96	77,132	186,264			
2001	1,190,410.27	526,507	1,368,972			
2002	273,085.92	110,545	314,049			
2003	215,292.05	78,113	247,586			
2004	712,105.36	224,548	818,921			
2005	668,624.03	175,006	768,918			
2006	329,412.60	65,991	320,429	58,395	11.14	5,242
2007	1,035,823.58	133,771	649,546	541,651	11.15	48,579
2008	2,336,133.80	108,537	527,018	2,159,536	11.16	193,507
	18,370,722.20	10,021,494	18,366,748	2,759,582		247,328

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

MONTROSE UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -15

1958	1,588.37	1,444	1,827
1960	3,016,297.05	2,719,840	3,468,742
1961	4,192.31	3,766	4,821
1962	1,954.01	1,748	2,247
1964	246,048.91	218,159	282,956
1965	16,121.40	14,227	18,540
1966	3,404.94	2,990	3,916
1969	777.75	672	894
1970	80.58	69	93
1972	107,834.48	91,507	124,010
1973	420,887.80	354,787	484,021
1974	106.41	89	122
1975	2,059.70	1,711	2,369
1977	5,742.09	4,696	6,603
1978	1,047.55	850	1,205
1981	23,163.17	18,247	26,638
1982	417,303.32	324,987	479,899
1983	104,013.40	80,071	119,615
1985	28,309.18	21,233	32,556
1986	418,319.91	309,423	481,068
1987	328,630.07	239,302	377,925
1988	11,299.61	8,090	12,995
1989	171,344.24	120,513	197,046
1990	1,089,537.44	751,280	1,252,968
1991	6,480.11	4,374	7,452
1992	31,659.71	20,877	36,409
1993	631,825.03	405,733	726,599
1995	240,451.65	145,339	276,519
1996	372,950.55	217,492	428,893
1997	232,691.05	130,372	267,595
1998	535,143.16	286,291	615,415
1999	299,340.73	151,673	344,242
2000	88,354.86	42,076	101,608
2001	346,448.25	153,231	398,415
2002	357,677.35	144,788	411,329
2003	551,309.75	200,029	634,006
2004	710,072.40	223,907	816,583

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

MONTROSE UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -15

2005	84,203.69	22,039	96,834			
2006	1,352,906.48	271,028	1,435,670	120,172	11.14	10,787
2007	123,381.15	15,934	84,405	57,483	11.15	5,155
2008	575,494.95	26,737	141,629	520,190	11.16	46,612
	12,960,454.56	7,751,621	14,206,679	697,845		62,554

MONTROSE UNIT 3

INTERIM SURVIVOR CURVE.. IOWA 55-R1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -15

1958	1,549.94	1,409	1,782			
1964	4,701,917.47	4,168,955	5,407,205			
1966	1,406.05	1,235	1,617			
1970	1,688.26	1,451	1,941			
1972	107,834.49	91,507	124,010			
1973	345,511.06	291,249	397,338			
1974	70,341.21	58,882	80,892			
1975	1,500.74	1,247	1,726			
1977	6,127.20	5,011	7,046			
1978	1,052.05	853	1,210			
1983	307,982.23	237,088	354,180			
1985	16,333.89	12,251	18,784			
1987	328,525.88	239,226	377,805			
1988	12,640.56	9,051	14,537			
1989	150,783.04	106,052	173,400			
1990	102,470.10	70,657	117,841			
1992	148,485.55	97,913	170,758			
1993	685,737.64	440,353	788,598			
1994	372,334.40	232,419	428,185			
1995	233,818.99	141,330	268,892			
1996	284,069.74	165,660	326,680			
1997	464,395.23	260,191	534,055			
1998	46,516.32	24,885	53,494			
1999	116,146.56	58,850	133,569			
2000	310,392.88	147,814	356,952			

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2001	10,688.02	4,727	12,291			
2002	779,058.14	315,363	895,917			
2003	358,780.21	130,174	412,597			
2004	2,218,241.59	699,478	2,550,461	517	11.12	46
2005	380,973.37	99,716	363,588	74,531	11.13	6,696
2006	506,617.17	101,491	370,060	212,550	11.14	19,080
2007	1,233,211.74	159,263	580,710	837,484	11.15	75,111
2008	266,105.06	12,363	45,078	260,943	11.16	23,382
	14,573,236.78	8,388,114	15,373,199	1,386,025		124,315

IATAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. -15

1980	60,820,616.78	32,244,050	59,094,827	10,848,882	25.22	430,170
1981	130,219.36	67,628	123,944	25,808	25.40	1,016
1982	106,910.81	54,367	99,640	23,307	25.57	911
1983	139,387.94	69,312	127,031	33,265	25.74	1,292
1984	32,584.66	15,821	28,996	8,476	25.91	327
1985	102,366.23	48,478	88,847	28,874	26.07	1,108
1986	157,751.34	72,765	133,359	48,055	26.22	1,833
1987	97,599.52	43,773	80,224	32,015	26.37	1,214
1988	1,539.05	670	1,228	542	26.51	20
1989	41,770.78	17,620	32,293	15,743	26.65	591
1990	777,258.82	317,227	581,393	312,455	26.78	11,667
1991	40,943.90	16,113	29,531	17,554	26.91	652
1992	573,567.39	217,075	397,841	261,761	27.03	9,684
1993	651,309.62	236,386	433,233	315,773	27.15	11,631
1994	259,423.13	89,978	164,906	133,431	27.26	4,895
1995	80,317.18	26,472	48,516	43,849	27.38	1,601
1996	818,920.97	255,688	468,609	473,150	27.48	17,218
1997	415,332.94	122,083	223,746	253,887	27.58	9,205
1998	39,051.16	10,720	19,647	25,262	27.68	913
1999	74,524.81	18,958	34,745	50,959	27.78	1,834
2000	635,838.68	148,290	271,776	459,438	27.87	16,485

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
2001	239,181.12	50,501	92,555	182,503	27.96	6,527
2002	1,428,243.31	268,053	491,271	1,151,209	28.05	41,041
2003	1,256,601.63	205,348	376,349	1,068,743	28.13	37,993
2004	566,445.43	77,648	142,308	509,104	28.22	18,041
2005	1,029,540.87	112,833	206,793	977,179	28.30	34,529
2006	374,521.33	30,192	55,334	375,366	28.38	13,226
2007	3,544,449.21	176,903	324,217	3,751,900	28.45	131,877
2008	1,295,701.71	22,053	40,417	1,449,640	28.53	50,811
	75,731,919.68	35,037,005	64,213,576	22,878,130		858,312

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -15

1987	69,017.06	36,335	66,592	12,778	20.81	614
1988	207.82	107	196	43	20.89	2
1989	963.85	481	882	226	20.96	11
1991	31,436.27	14,775	27,079	9,073	21.09	430
1993	1,858,933.57	813,209	1,490,395	647,379	21.22	30,508
1996	3,037.45	1,161	2,128	1,365	21.39	64
1997	67,387.47	24,380	44,682	32,814	21.44	1,531
1998	4,749.19	1,616	2,962	2,500	21.49	116
1999	94,481.23	29,956	54,901	53,752	21.54	2,495
2001	107,717.48	28,714	52,625	71,250	21.64	3,293
2002	6,395.38	1,529	2,802	4,553	21.68	210
2003	23,477.02	4,911	9,001	17,998	21.73	828
2004	15,455.65	2,741	5,024	12,750	21.77	586
2005	9,251.88	1,324	2,427	8,213	21.81	377
2006	37,616.41	4,006	7,342	35,917	21.85	1,644
2007	301,209.70	19,848	36,375	310,016	21.90	14,156
2008	256,546.11	5,812	10,652	284,376	21.94	12,962
	2,887,883.54	990,905	1,816,065	1,505,003		69,827

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1973	10,251,568.85	6,854,301	11,789,304			
1974	935,807.40	617,942	1,076,179			
1975	142,126.14	92,657	163,445			
1976	28,436.59	18,297	32,702			
1977	134,411.05	85,278	154,573			
1978	17,888.07	11,183	20,571			
1979	2,151.05	1,325	2,474			
1981	39,342.24	23,445	44,650	594	20.28	29
1982	198,275.45	116,061	221,032	6,985	20.38	343
1983	4,936,784.40	2,836,380	5,401,738	275,564	20.47	13,462
1984	71,286.13	40,145	76,454	5,525	20.56	269
1985	14,674.79	8,092	15,411	1,465	20.65	71
1986	25,651.51	13,832	26,342	3,157	20.73	152
1987	50,769.46	26,729	50,904	7,481	20.81	359
1988	340,036.03	174,483	332,294	58,747	20.89	2,812
1989	144,249.17	72,045	137,206	28,681	20.96	1,368
1990	37,861.02	18,357	34,960	8,580	21.03	408
1991	1,157,620.96	544,088	1,036,187	295,077	21.09	13,991
1992	217,499.12	98,724	188,015	62,109	21.16	2,935
1993	5,041,836.57	2,205,602	4,200,454	1,597,658	21.22	75,290
1994	751,060.09	315,430	600,720	262,999	21.28	12,359
1995	244,901.47	98,348	187,299	94,338	21.34	4,421
1996	506,981.67	193,799	369,080	213,949	21.39	10,002
1997	1,362,581.10	492,968	938,832	628,136	21.44	29,297
1998	1,531,778.94	521,241	992,676	768,870	21.49	35,778
1999	646,976.56	205,127	390,654	353,369	21.54	16,405
2000	2,529,893.52	740,437	1,410,123	1,499,255	21.59	69,442
2001	3,348,243.93	892,541	1,699,797	2,150,684	21.64	99,385
2002	1,092,631.21	261,232	497,503	759,023	21.68	35,010
2003	443,633.79	92,802	176,737	333,442	21.73	15,345
2004	113,899.67	20,198	38,466	92,519	21.77	4,250
2005	1,048,134.21	149,946	285,564	919,790	21.81	42,173
2006	1,182,694.51	125,945	239,856	1,120,243	21.85	51,270
2007	21,094,079.47	1,389,994	2,647,170	21,611,021	21.90	986,805
2008	315,881.80	7,156	13,628	349,636	21.94	15,936
	60,001,647.94	19,366,130	35,493,000	33,508,897		1,539,367

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1977	31,819,054.87	20,187,758	36,591,913			
1979	141,929.67	87,404	163,219			
1980	12,876.12	7,801	14,808			
1981	40,293.99	24,012	46,338			
1983	94,205.06	54,125	105,144	3,192	20.47	156
1984	12,022.30	6,770	13,152	674	20.56	33
1985	132,154.51	72,873	141,564	10,414	20.65	504
1986	25,447.61	13,722	26,657	2,608	20.73	126
1987	189,227.13	99,622	193,527	24,084	20.81	1,157
1988	12,550.32	6,440	12,510	1,923	20.89	92
1989	65,461.34	32,694	63,512	11,769	20.96	561
1990	148,620.18	72,057	139,979	30,934	21.03	1,471
1991	1,549,865.77	728,445	1,415,091	367,255	21.09	17,414
1992	647,076.87	293,711	570,568	173,570	21.16	8,203
1993	395,364.87	172,956	335,988	118,682	21.22	5,593
1994	610,941.58	256,583	498,443	204,140	21.28	9,593
1995	698,622.33	280,553	545,007	258,409	21.34	12,109
1996	392,065.53	149,871	291,142	159,733	21.39	7,468
1997	843,895.79	305,313	593,107	377,373	21.44	17,601
1998	141,778.64	48,245	93,722	69,323	21.49	3,226
1999	1,021,251.06	323,793	629,006	545,433	21.54	25,322
2000	146,539.95	42,889	83,317	85,204	21.59	3,946
2001	613,646.35	163,580	317,773	387,920	21.64	17,926
2002	439,473.80	105,072	204,115	301,280	21.68	13,897
2003	281,017.47	58,785	114,197	208,973	21.73	9,617
2004	493,130.86	87,447	169,876	397,224	21.77	18,246
2005	368,287.82	52,687	102,351	321,180	21.81	14,726
2006	1,932,251.02	205,765	399,723	1,822,366	21.85	83,403
2007	156,044.87	10,283	19,976	159,476	21.90	7,282
2008	241,879.61	5,480	10,645	267,517	21.94	12,193
	43,666,977.29	23,956,736	43,906,370	6,310,656		291,865

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 55-R1						
NET SALVAGE PERCENT.. -15						
2000	9,443.32	1,218	2,234	8,626	48.83	177
	280,921,793.85	120,647,781	221,115,524	101,944,549		4,613,723
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.1	1.64

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - UNIT TRAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-R2.5						
NET SALVAGE PERCENT.. +20						
1991	58,017.85	27,254	46,414			
2006	9,495,723.05	711,040	1,321,129	6,275,449	22.66	276,939
	9,553,740.90	738,294	1,367,543	6,275,449		276,939
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					22.7	2.90

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -15

2003	76,669.17	14,054	88,170			
2004	33,397.36	5,158	38,407			
	110,066.53	19,212	126,577			

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -15

1973	5,971,084.68	3,992,327	6,866,747
1974	626,680.08	413,816	720,682
1975	93,379.18	60,877	107,386
1976	643,196.54	413,849	739,676
1977	878,089.00	557,108	1,009,802
1978	550.49	344	633
1979	40,615.94	25,012	46,708
1980	124,165.90	75,222	142,791
1981	137,411.74	81,888	158,024
1982	15,312.11	8,963	17,609
1983	251,925.23	144,741	289,714
1984	22,518.34	12,681	25,896
1985	5,603.05	3,090	6,444
1986	4,070.66	2,195	4,681
1987	9,264.07	4,877	10,654
1988	748,849.76	384,257	861,177
1989	114,580.39	57,227	131,767
1990	6,078.06	2,947	6,990
1991	156,525.24	73,568	180,004
1992	119,686.32	54,326	137,639
1993	360,473.40	157,693	414,544
1994	332,604.86	139,687	382,496
1995	1,736,954.32	697,526	1,997,497
1996	72,218.11	27,606	83,051
1997	62,378.31	22,568	71,735
1998	118,133.40	40,199	135,853
1999	41,435.19	13,137	47,650

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - AQC

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-R1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -15

2000	611,932.27	179,097	703,722			
2001	844,647.89	225,158	971,345			
2002	410,748.18	98,204	472,360			
2003	175,365.51	36,684	201,670			
2004	182,632.79	32,386	210,028			
2005	138,643.62	19,834	159,440			
2006	27,981.11	2,980	32,178			
2007	80,134.65	5,280	92,158			

15,165,870.39	8,067,354	17,440,751			

15,275,936.92	8,086,566	17,567,328			

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..	0.0	0.00

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 312 BOILER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
2001	103,876,598.39	24,441,125	88,574,507	30,883,581	24.88	1,241,301
2004	17,574.98	2,714	9,836	10,375	25.07	414
	103,894,173.37	24,443,839	88,584,343	30,893,956		1,241,715
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.9	1.20

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -15						
1951	23,850.99	19,175	16,119	11,310	17.55	644
1953	693.42	549	462	335	18.09	19
1955	586.31	456	383	291	18.61	16
1969	6,135,318.35	4,154,347	3,492,256	3,563,360	21.82	163,307
1970	94,918.15	63,507	53,386	55,770	22.01	2,534
1971	5,196.82	3,433	2,886	3,090	22.20	139
1972	6,795.02	4,432	3,726	4,088	22.38	183
1973	5,284.79	3,402	2,860	3,218	22.55	143
1976	3,898.45	2,403	2,020	2,463	23.05	107
1977	3,570.03	2,168	1,822	2,284	23.20	98
1978	3,334.51	1,992	1,675	2,160	23.35	93
1980	12,117.42	6,990	5,876	8,059	23.64	341
1982	6,780.55	3,765	3,165	4,633	23.90	194
1983	206,249.88	112,190	94,310	142,877	24.03	5,946
1984	55,378.90	29,480	24,782	38,904	24.15	1,611
1986	4,865.48	2,471	2,077	3,518	24.37	144
1988	10,954.35	5,273	4,433	8,165	24.58	332
1989	1,584,279.19	740,429	622,425	1,199,496	24.68	48,602
1990	133,814.69	60,585	50,929	102,958	24.78	4,155
1992	143,744.04	60,684	51,013	114,293	24.95	4,581
1993	12,606.71	5,112	4,297	10,201	25.04	407
1994	98,457.62	38,225	32,133	81,093	25.12	3,228
1995	35,574.32	13,169	11,070	29,840	25.20	1,184
1996	41,449.65	14,567	12,245	35,422	25.27	1,402
1998	40,317.46	12,519	10,524	35,841	25.41	1,411
1999	43,461.65	12,535	10,537	39,444	25.48	1,548
2001	22,819,632.74	5,492,572	4,617,204	21,625,374	25.61	844,411
2002	8,762.60	1,880	1,580	8,497	25.67	331
2003	82,315.57	15,402	12,947	81,716	25.73	3,176
2004	357,400.65	56,514	47,507	363,504	25.78	14,100
2005	46,227.04	5,858	4,924	48,237	25.84	1,867
2006	615,315.52	57,741	48,540	659,073	25.89	25,457
2007	311,281.67	18,078	15,197	342,777	25.94	13,214
2008	655,314.33	13,113	11,023	742,588	25.99	28,572
	33,609,748.87	11,035,016	9,276,333	29,374,879		1,173,497

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

HAWTHORN UNIT 9

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5

PROBABLE RETIREMENT YEAR.. 6-2034

NET SALVAGE PERCENT.. -15

2000	7,073,517.69	1,984,829	1,668,501	6,466,044	23.86	270,999
2001	22,819.07	5,823	4,895	21,347	23.91	893
	7,096,336.76	1,990,652	1,673,396	6,487,391		271,892

MONTROSE COMMON

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -15

1951	365.29	344	289	131	9.78	13
1973	131.19	112	94	57	10.75	5
1978	6,749.34	5,535	4,652	3,110	10.88	286
1987	674.19	497	418	357	11.05	32
2008	10,525.59	494	415	11,689	11.28	1,036
	18,445.60	6,982	5,868	15,344		1,372

MONTROSE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 60-R1.5

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. -15

1958	2,621,604.61	2,410,369	2,026,220	988,625	10.17	97,210
1961	629.38	572	481	243	10.31	24
1962	496.82	450	378	193	10.36	19
1963	3,489.42	3,144	2,643	1,370	10.40	132
1965	234.73	210	177	93	10.48	9
1966	1,780.19	1,581	1,329	718	10.52	68
1975	8,258.60	6,941	5,835	3,662	10.81	339
1977	11,807.43	9,766	8,210	5,369	10.86	494
1981	34,536.13	27,500	23,117	16,600	10.95	1,516
1986	3,933.32	2,941	2,472	2,051	11.04	186
1989	8,178.70	5,817	4,890	4,516	11.08	408
1993	54,340.98	35,277	29,655	32,837	11.14	2,948
1994	9,900.09	6,246	5,251	6,134	11.15	550
1995	597,143.37	364,852	306,704	380,011	11.16	34,051

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
1996	50,075.18	29,507	24,804	32,782	11.17	2,935
1998	7,147.79	3,863	3,247	4,973	11.19	444
1999	22,197.41	11,367	9,555	15,972	11.20	1,426
2000	57,149.73	27,511	23,127	42,595	11.21	3,800
2001	35,628.39	15,922	13,384	27,589	11.22	2,459
2002	12,249.25	5,011	4,212	9,875	11.23	879
2004	441,556.36	140,658	118,241	389,549	11.25	34,627
2005	175,015.42	46,292	38,915	162,353	11.25	14,431
2006	125,465.85	25,438	21,384	122,902	11.26	10,915
2007	6,941.11	910	765	7,217	11.27	640
2008	743,502.83	34,885	29,325	825,703	11.28	73,201
	5,033,263.09	3,217,030	2,704,321	3,083,932		283,711

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -15

1960	1,885,274.50	1,719,926	1,445,818	722,248	10.27	70,326
1962	5,416.57	4,901	4,120	2,109	10.36	204
1963	1,095.88	987	830	430	10.40	41
1965	234.73	210	177	93	10.48	9
1966	1,175.20	1,044	878	473	10.52	45
1971	2,787.20	2,408	2,024	1,181	10.69	110
1975	9,734.33	8,181	6,877	4,317	10.81	399
1977	11,264.56	9,317	7,832	5,122	10.86	472
1986	3,933.32	2,941	2,472	2,051	11.04	186
1989	4,450.29	3,165	2,661	2,457	11.08	222
1991	189,396.12	129,224	108,629	109,177	11.11	9,827
1992	72,573.97	48,373	40,664	42,796	11.12	3,849
1993	65,459.49	42,495	35,722	39,556	11.14	3,551
1994	23,912.71	15,086	12,682	14,818	11.15	1,329
1996	41,192.83	24,273	20,405	26,967	11.17	2,414
1999	20,547.39	10,522	8,845	14,784	11.20	1,320
2000	141,633.00	68,181	57,315	105,563	11.21	9,417
2001	56,762.93	25,367	21,324	43,953	11.22	3,917

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -15						
2002	10,594.88	4,334	3,643	8,541	11.23	761
2003	2,320,038.18	849,505	714,117	1,953,927	11.24	173,837
2004	12,382.45	3,944	3,315	10,925	11.25	971
2005	307,756.98	81,402	68,429	285,492	11.25	25,377
2006	60,239.49	12,213	10,267	59,008	11.26	5,240
2007	11,907.72	1,561	1,312	12,382	11.27	1,099
2008	915.45	43	36	1,017	11.28	90
	5,260,680.17	3,069,603	2,580,394	3,469,387		315,013

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -15

1964	2,287,052.61	2,051,223	1,724,313	905,798	10.44	86,762
1965	87,227.71	77,872	65,461	34,851	10.48	3,325
1973	94.97	81	68	41	10.75	4
1977	943.57	780	656	429	10.86	40
1980	6,950.35	5,592	4,701	3,292	10.93	301
1984	3,945.09	3,034	2,550	1,987	11.00	181
1986	3,933.31	2,941	2,472	2,051	11.04	186
1989	4,357.63	3,099	2,605	2,406	11.08	217
1992	12,397.90	8,264	6,947	7,311	11.12	657
1993	56,760.34	36,847	30,975	34,299	11.14	3,079
1994	12,581.60	7,938	6,673	7,796	11.15	699
1997	29,301.83	16,579	13,937	19,760	11.18	1,767
1998	682.78	369	310	475	11.19	42
1999	42,481.88	21,755	18,288	30,566	11.20	2,729
2000	23,107.48	11,124	9,351	17,223	11.21	1,536
2001	13,385.31	5,982	5,029	10,364	11.22	924
2002	2,002,228.90	819,022	688,491	1,614,072	11.23	143,729
2003	486,596.16	178,172	149,776	409,810	11.24	36,460
2004	128,126.33	40,815	34,310	113,035	11.25	10,048
2005	96,535.82	25,534	21,465	89,551	11.25	7,960
2006	2,146,127.25	435,117	365,771	2,102,275	11.26	186,703
2007	767,254.12	100,587	84,556	797,786	11.27	70,788
	8,212,072.94	3,852,727	3,238,705	6,205,178		558,137

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -15						
1980	16,604,248.46	9,014,696	7,578,000	11,516,886	26.23	439,073
1981	5,095.54	2,711	2,279	3,581	26.41	136
1983	12,626.36	6,431	5,406	9,114	26.75	341
1986	113,572.11	53,693	45,136	85,472	27.22	3,140
1988	16,213.13	7,240	6,086	12,559	27.50	457
1989	18,558.01	8,029	6,749	14,593	27.64	528
1990	227,608.10	95,224	80,048	181,701	27.77	6,543
1992	672,093.08	260,856	219,283	553,624	28.01	19,765
1993	37,846.24	14,088	11,843	31,680	28.12	1,127
1994	10,120.33	3,596	3,023	8,615	28.24	305
1996	19,806.56	6,339	5,329	17,449	28.45	613
1997	19,507.38	5,882	4,945	17,488	28.54	613
1998	3,756.49	1,057	889	3,431	28.64	120
1999	1,929.66	504	424	1,795	28.73	62
2000	230,375.49	55,106	46,323	218,609	28.82	7,585
2001	39,403.23	8,514	7,157	38,157	28.91	1,320
2002	35,758.70	6,876	5,780	35,343	28.99	1,219
2003	88,849.94	14,846	12,480	89,697	29.07	3,086
2004	26,474.01	3,714	3,122	27,323	29.15	937
2005	494,493.33	55,673	46,800	521,867	29.22	17,860
2006	65,090.14	5,382	4,524	70,330	29.29	2,401
2007	958,957.96	49,185	41,346	1,061,456	29.36	36,153
2008	269,988.72	4,782	4,020	306,467	29.43	10,413
	19,972,372.97	9,684,424	8,140,992	14,827,237		553,797

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -15

1993	22,821.95	10,188	8,564	17,681	21.78	812
1998	2,279.88	791	665	1,957	22.04	89
2008	19,108.84	442	372	21,603	22.45	962
	44,210.67	11,421	9,601	41,241		1,863

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1973	4,731,794.86	3,226,303	2,712,119	2,729,445	20.01	136,404
1974	15,999.53	10,777	9,059	9,340	20.13	464
1975	16,545.85	11,004	9,250	9,778	20.25	483
1976	17,259.71	11,324	9,519	10,330	20.37	507
1979	7,545.86	4,741	3,985	4,693	20.69	227
1981	29,805.62	18,115	15,228	19,048	20.89	912
1983	1,435,482.09	841,415	707,317	943,487	21.07	44,779
1984	8,810.85	5,064	4,257	5,875	21.15	278
1985	2,415.57	1,360	1,143	1,635	21.23	77
1986	253,102.42	139,305	117,104	173,964	21.31	8,163
1989	150,413.20	76,697	64,474	108,501	21.53	5,040
1990	21,758.23	10,769	9,053	15,969	21.60	739
1993	265,824.92	118,672	99,759	205,940	21.78	9,455
1994	230,188.65	98,713	82,981	181,736	21.83	8,325
1995	6,049.41	2,479	2,084	4,873	21.89	223
1996	27,413.42	10,693	8,989	22,536	21.94	1,027
1997	35,952.92	13,276	11,160	30,186	21.99	1,373
1998	507,044.81	175,863	147,835	435,267	22.04	19,749
1999	13,035.27	4,215	3,543	11,448	22.09	518
2000	65,315.58	19,499	16,391	58,722	22.13	2,654
2001	166,408.37	45,202	37,998	153,372	22.18	6,915
2002	56,473.03	13,755	11,563	53,381	22.22	2,402
2003	18,576.80	3,956	3,326	18,037	22.26	810
2004	8,058.54	1,454	1,222	8,045	22.30	361
2005	6,485,550.07	944,977	794,374	6,664,009	22.34	298,299
2006	44,915.25	4,871	4,095	47,558	22.37	2,126
2007	63,767.64	4,312	3,625	69,708	22.41	3,111
2008	62,374.98	1,442	1,212	70,519	22.45	3,141
	14,747,883.45	5,820,253	4,892,665	12,067,402		558,562

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -15

1977	5,979,310.78	3,869,930	3,253,170	3,623,037	20.48	176,906

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 60-R1.5						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -15						
1979	2,863.90	1,799	1,512	1,781	20.69	86
1983	1,740.14	1,020	857	1,144	21.07	54
1984	4,731.93	2,720	2,287	3,155	21.15	149
1985	76,248.43	42,913	36,074	51,612	21.23	2,431
1986	123,590.78	68,023	57,182	84,947	21.31	3,986
1987	121.64	65	55	85	21.39	4
1989	40,110.34	20,453	17,193	28,934	21.53	1,344
1991	1,768,311.19	848,197	713,018	1,320,540	21.66	60,967
1996	24,339.57	9,494	7,981	20,010	21.94	912
1997	60,430.91	22,315	18,759	50,737	21.99	2,307
1998	1,310.91	455	382	1,126	22.04	51
1999	6,866.24	2,220	1,866	6,030	22.09	273
2000	78,313.01	23,380	19,654	70,406	22.13	3,181
2001	753,378.04	204,640	172,026	694,359	22.18	31,306
2002	126,788.03	30,882	25,960	119,846	22.22	5,394
2003	104,572.35	22,272	18,722	101,536	22.26	4,561
2005	3,782.46	551	463	3,887	22.34	174
2006	1,133,867.67	122,962	103,366	1,200,582	22.37	53,669
2008	2,340.03	54	45	2,646	22.45	118
	10,293,018.35	5,294,345	4,450,572	7,386,400		347,873
	104,288,032.87	43,982,453	36,972,847	82,958,391		4,065,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					20.4	3.90

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
1951	4,748.95	3,405	2,528	2,696	16.87	160
1952	2,603.77	1,857	1,379	1,485	17.00	87
1968	2,769.70	1,777	1,319	1,728	18.98	91
1969	320.83	204	151	202	19.10	11
1979	10,108.84	5,788	4,297	6,823	20.23	337
1999	2,898.06	867	644	2,544	23.44	109
2000	3,797.67	1,045	776	3,401	23.66	144
2001	4,456.48	1,112	826	4,076	23.88	171
2002	166,101.79	36,999	27,469	155,243	24.10	6,442
2003	16,582.48	3,214	2,386	15,855	24.32	652
2005	3,119.73	410	304	3,128	24.74	126
2006	5,484.75	532	395	5,638	24.95	226
2007	42,710.80	2,561	1,901	45,081	25.16	1,792
2008	98,978.33	2,025	1,504	107,372	25.36	4,234
	364,682.18	61,796	45,879	355,272		14,582

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. -10

1968	4,117.31	2,641	1,961	2,568	18.98	135
1969	329,906.45	209,827	155,780	207,117	19.10	10,844
1970	14,421.60	9,095	6,752	9,112	19.21	474
1983	28,540.99	15,402	11,435	19,960	20.69	965
1986	39,749.71	20,275	15,053	28,672	21.08	1,360
1988	19,019.32	9,270	6,882	14,039	21.37	657
1992	22,501.17	9,735	7,227	17,524	22.04	795
1993	58,801.15	24,514	18,200	46,481	22.22	2,092
1994	1,590.64	636	472	1,278	22.41	57
2000	6,986.74	1,922	1,427	6,258	23.66	264
2001	688,877.27	171,937	127,649	630,116	23.88	26,387
2002	99,309.15	22,121	16,423	92,817	24.10	3,851
2003	571.60	111	82	547	24.32	22
2004	147,882.41	24,222	17,983	144,688	24.53	5,898
2005	243,602.30	32,048	23,793	244,170	24.74	9,869

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
2006	2,804,647.63	271,798	201,789	2,883,323	24.95	115,564
2007	57,702.32	3,459	2,568	60,905	25.16	2,421
2008	104,373.01	2,135	1,585	113,225	25.36	4,465
	4,672,600.77	831,148	617,061	4,522,800		186,120
HAWTHORN UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1955	184,075.45	131,614	97,713	104,770	16.69	6,277
1968	15,765.24	10,365	7,695	9,647	18.11	533
2000	5,199,748.48	1,500,855	1,114,263	4,605,460	22.29	206,616
2002	107,660.24	25,225	18,728	99,698	22.68	4,396
2003	211,535.55	43,303	32,149	200,540	22.87	8,769
2004	130,189.88	22,512	16,713	126,496	23.06	5,486
2006	6,216.04	638	474	6,364	23.43	272
	5,855,190.88	1,734,512	1,287,735	5,152,975		232,349
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1921	236.94	217	161	100	8.23	12
1958	21,360.74	18,335	13,612	9,885	9.64	1,025
1960	546.31	466	346	255	9.70	26
1964	645.01	543	403	307	9.81	31
1967	7,747.53	6,447	4,786	3,736	9.89	378
1970	450.84	370	275	221	9.97	22
1981	307.52	235	174	164	10.24	16
1985	50,632.30	37,015	27,481	28,215	10.36	2,723
1986	18,967.58	13,691	10,165	10,699	10.39	1,030
1987	113,794.85	80,950	60,099	65,075	10.43	6,239
1989	92,527.52	63,714	47,303	54,477	10.51	5,183

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1993	41,962.06	26,467	19,650	26,508	10.69	2,480
1994	17,517.80	10,739	7,973	11,297	10.74	1,052
1995	61,240.54	36,370	27,002	40,363	10.79	3,741
1997	385,504.68	212,324	157,634	266,421	10.88	24,487
1998	40,005.45	21,035	15,617	28,389	10.93	2,597
1999	41,192.52	20,535	15,246	30,066	10.98	2,738
2000	72,163.47	33,816	25,106	54,274	11.02	4,925
2001	294,629.34	128,146	95,138	228,954	11.07	20,682
2002	13,404.44	5,336	3,962	10,783	11.11	971
2003	38,732.73	13,813	10,255	32,351	11.15	2,901
2005	71,614.19	18,386	13,649	65,127	11.23	5,799
2007	4,181.34	533	396	4,203	11.29	372
2008	37,856.54	1,728	1,283	40,359	11.32	3,565
	1,427,222.24	751,211	557,716	1,012,229		92,995

MONTROSE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1958	425,268.97	365,021	270,998	196,798	9.64	20,415
1962	1,826.88	1,549	1,150	860	9.76	88
1965	4,693.23	3,936	2,922	2,241	9.84	228
1967	3,962.13	3,297	2,448	1,910	9.89	193
1969	832.87	687	510	406	9.95	41
1970	982.61	807	599	482	9.97	48
1972	9,588.42	7,793	5,786	4,761	10.02	475
1975	6,798.27	5,429	4,031	3,447	10.10	341
1977	5,215.87	4,110	3,051	2,686	10.15	265
1980	2,464.16	1,897	1,408	1,303	10.22	127
1986	1,184.42	855	635	668	10.39	64
1987	3,665.44	2,607	1,935	2,097	10.43	201
1990	17,963.09	12,140	9,013	10,746	10.55	1,019
1991	21,206.59	14,036	10,421	12,906	10.60	1,218
1992	18,101.12	11,712	8,695	11,216	10.64	1,054
1993	865,605.60	545,972	405,339	546,827	10.69	51,153

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
1994	38,837.87	23,809	17,676	25,046	10.74	2,332
1996	14,467.18	8,291	6,155	9,759	10.84	900
1998	31,271.95	16,443	12,208	22,191	10.93	2,030
1999	176,818.41	88,148	65,443	129,057	10.98	11,754
2000	266,233.92	124,757	92,622	200,235	11.02	18,170
2001	10,999.20	4,784	3,552	8,547	11.07	772
2002	5,781.71	2,302	1,709	4,651	11.11	419
2003	5,990.20	2,136	1,586	5,003	11.15	449
2004	172,691.07	53,531	39,741	150,219	11.19	13,424
2005	13,866.47	3,560	2,643	12,610	11.23	1,123
2006	11,438.29	2,248	1,669	10,913	11.26	969
2008	46,470.57	2,121	1,575	49,543	11.32	4,377
	2,184,226.51	1,313,978	975,520	1,427,128		133,649

MONTROSE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1958	324.82	279	207	150	9.64	16
1960	392,390.38	334,815	248,573	183,056	9.70	18,872
1965	3,931.59	3,298	2,448	1,877	9.84	191
1967	1,082.72	901	669	522	9.89	53
1972	9,716.79	7,898	5,864	4,824	10.02	481
1975	6,798.28	5,429	4,031	3,447	10.10	341
1977	8,597.98	6,775	5,030	4,428	10.15	436
1980	2,464.17	1,897	1,408	1,303	10.22	127
1986	9,478.10	6,841	5,079	5,347	10.39	515
1990	6,629.90	4,481	3,327	3,966	10.55	376
1991	21,206.62	14,036	10,421	12,906	10.60	1,218
1992	127,373.89	82,413	61,185	78,926	10.64	7,418
1993	863,110.96	544,399	404,171	545,251	10.69	51,006
1995	37,491.15	22,266	16,531	24,709	10.79	2,290
1996	14,467.18	8,291	6,155	9,759	10.84	900
1998	30,615.15	16,097	11,951	21,726	10.93	1,988
1999	75,338.95	37,558	27,884	54,989	10.98	5,008

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
2000	267,212.54	125,216	92,962	200,972	11.02	18,237
2001	5,246.42	2,282	1,694	4,077	11.07	368
2002	5,781.67	2,302	1,709	4,651	11.11	419
2003	55,837.45	19,913	14,784	46,637	11.15	4,183
2004	18,479.87	5,728	4,252	16,076	11.19	1,437
2005	22,250.88	5,713	4,241	20,235	11.23	1,802
2006	55,364.80	10,883	8,080	52,821	11.26	4,691
2008	7,417.56	339	252	7,907	11.32	698
	2,048,609.82	1,270,050	942,908	1,310,562		123,071

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. -10

1964	509,919.23	429,321	318,736	242,175	9.81	24,687
1966	529.02	442	328	254	9.87	26
1972	9,539.54	7,754	5,757	4,736	10.02	473
1975	138.72	111	82	71	10.10	7
1977	5,072.33	3,997	2,967	2,613	10.15	257
1979	49.68	39	29	26	10.19	3
1980	2,464.19	1,897	1,408	1,303	10.22	127
1985	7,301.90	5,338	3,963	4,069	10.36	393
1986	1,184.41	855	635	668	10.39	64
1987	10,128.20	7,205	5,349	5,792	10.43	555
1989	189,344.95	130,383	96,799	111,480	10.51	10,607
1990	58,777.16	39,724	29,492	35,163	10.55	3,333
1991	21,206.61	14,036	10,421	12,906	10.60	1,218
1992	15,843.12	10,251	7,611	9,816	10.64	923
1993	845,696.18	533,414	396,016	534,250	10.69	49,977
1996	25,965.13	14,881	11,048	17,514	10.84	1,616
1997	20,216.42	11,135	8,267	13,971	10.88	1,284
1998	80,313.94	42,229	31,351	56,994	10.93	5,214
1999	155,794.68	77,667	57,661	113,713	10.98	10,356
2000	201,438.33	94,394	70,080	151,502	11.02	13,748
2001	8,655.47	3,765	2,795	6,726	11.07	608

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
MONTROSE UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. -10						
2002	70,530.07	28,077	20,845	56,738	11.11	5,107
2003	6,479.91	2,311	1,716	5,412	11.15	485
2004	1,652.77	512	380	1,438	11.19	129
2005	705,329.25	181,086	134,441	641,421	11.23	57,117
2007	54,491.93	6,947	5,158	54,783	11.29	4,852
	3,008,063.14	1,647,771	1,223,335	2,085,534		193,166
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. -10						
1979	722,289.06	392,174	291,157	503,361	22.06	22,818
1980	6,095,173.89	3,262,503	2,422,144	4,282,547	22.20	192,908
1982	16,165.68	8,388	6,227	11,555	22.48	514
1986	13,025.51	6,261	4,648	9,680	23.10	419
1990	128,385.35	55,572	41,258	99,966	23.84	4,193
1992	21,337.71	8,630	6,407	17,064	24.26	703
1993	79,849.32	31,067	23,065	64,769	24.48	2,646
1994	446,025.14	166,323	123,481	367,147	24.71	14,858
1995	5,333.08	1,895	1,407	4,459	24.95	179
1996	7,023.20	2,369	1,759	5,967	25.19	237
1997	85,929.92	27,317	20,281	74,242	25.44	2,918
1999	12,397.51	3,420	2,539	11,098	25.96	428
2000	1,675,802.70	424,347	315,043	1,528,340	26.22	58,289
2001	47,854.44	10,954	8,132	44,508	26.49	1,680
2002	3,595,027.20	733,170	544,320	3,410,210	26.75	127,484
2003	209,208.29	37,028	27,490	202,639	27.02	7,500
2004	37,166.76	5,519	4,098	36,785	27.29	1,348
2005	80,229.88	9,514	7,063	81,190	27.56	2,946
2006	17,367.10	1,517	1,126	17,978	27.82	646
2007	116,272.09	6,241	4,634	123,265	28.08	4,390
2008	240,000.39	4,488	3,332	260,668	28.33	9,201
	13,651,864.22	5,198,697	3,859,611	11,157,438		456,305

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1973	3,709.01	2,403	1,784	2,296	17.63	130
1977	10,306.44	6,420	4,766	6,571	17.97	366
1982	22,936.45	13,415	9,960	15,270	18.41	829
1988	15,659.97	8,198	6,086	11,140	19.04	585
1990	15,814.56	7,868	5,841	11,555	19.29	599
1991	5,642.68	2,726	2,024	4,183	19.43	215
1993	186,388.67	84,164	62,486	142,542	19.72	7,228
1994	9,763.97	4,241	3,149	7,591	19.87	382
1998	4,455.70	1,573	1,168	3,733	20.52	182
1999	323,132.78	106,314	78,929	276,517	20.69	13,365
2001	51,094.22	14,141	10,499	45,705	21.03	2,173
2002	9,431.01	2,335	1,734	8,640	21.20	408
2003	8,905.59	1,929	1,432	8,364	21.37	391
2004	1,583.29	291	216	1,526	21.53	71
2007	46,454.94	3,158	2,344	48,756	22.00	2,216
2008	87,999.14	2,101	1,560	95,239	22.14	4,302
	803,278.42	261,277	193,978	689,628		33,442

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -10

1973	2,496,656.86	1,617,584	1,200,926	1,545,397	17.63	87,657
1974	73,330.86	47,092	34,962	45,702	17.71	2,581
1975	14,676.73	9,333	6,929	9,215	17.80	518
1976	12,404.23	7,807	5,796	7,849	17.89	439
1978	242.71	149	111	156	18.06	9
1979	242.71	148	110	157	18.15	9
1980	2,987.47	1,796	1,333	1,953	18.23	107
1983	54,203.50	31,231	23,187	36,437	18.50	1,970
1985	3,245.22	1,807	1,342	2,228	18.70	119
1986	42,731.19	23,352	17,337	29,667	18.81	1,577
1988	11,789.04	6,171	4,581	8,387	19.04	440
1989	121,325.78	61,991	46,023	87,435	19.16	4,563
1990	32,060.96	15,951	11,842	23,425	19.29	1,214

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
1991	5,912.38	2,856	2,120	4,384	19.43	226
1993	654,973.54	295,753	219,573	500,898	19.72	25,401
1994	122,596.95	53,255	39,538	95,319	19.87	4,797
1995	19,489.17	8,104	6,017	15,421	20.03	770
1996	235,574.93	93,314	69,278	189,854	20.19	9,403
1998	1,538,612.34	543,284	403,345	1,289,129	20.52	62,823
1999	10,892.75	3,584	2,661	9,321	20.69	451
2001	61,483.91	17,016	12,633	54,999	21.03	2,615
2002	45,355.18	11,230	8,337	41,554	21.20	1,960
2003	220,769.57	47,816	35,499	207,348	21.37	9,703
2004	48,184.88	8,841	6,564	46,439	21.53	2,157
2005	44,540.97	6,590	4,893	44,102	21.69	2,033
2006	20,688.00	2,260	1,678	21,079	21.85	965
2007	60,310.97	4,100	3,044	63,298	22.00	2,877
2008	1,614,637.48	38,541	28,613	1,747,488	22.14	78,929
	7,569,920.28	2,960,956	2,198,272	6,128,641		306,313

LACYGNE UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 50-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. -10

1977	3,276,770.77	2,041,199	1,515,423	2,089,025	17.97	116,251
1980	10,019.71	6,023	4,472	6,550	18.23	359
1986	4,760.72	2,602	1,932	3,305	18.81	176
1988	11,819.05	6,187	4,593	8,408	19.04	442
1990	8,007.63	3,984	2,958	5,850	19.29	303
1991	436,966.85	211,107	156,730	323,934	19.43	16,672
1992	151,734.71	71,003	52,714	114,194	19.57	5,835
1994	10,183.78	4,424	3,284	7,918	19.87	398
1995	10,368.84	4,311	3,201	8,205	20.03	410
1997	1,765,058.80	662,462	491,823	1,449,742	20.35	71,240
1998	5,496.27	1,941	1,441	4,605	20.52	224
1999	82,526.62	27,152	20,158	70,621	20.69	3,413
2001	18,053.60	4,997	3,710	16,149	21.03	768
2002	50,805.36	12,580	9,340	46,546	21.20	2,196

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. -10						
2003	6,348.30	1,375	1,021	5,962	21.37	279
2004	149,698.40	27,467	20,392	144,276	21.53	6,701
2005	59,250.89	8,766	6,508	58,668	21.69	2,705
2006	95,723.97	10,456	7,763	97,533	21.85	4,464
2007	112,315.65	7,635	5,668	117,879	22.00	5,358
	6,265,909.92	3,115,671	2,313,131	4,579,370		238,194
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 50-L1						
NET SALVAGE PERCENT.. -10						
2003	8,811.29	965	717	8,975	45.02	199
	47,860,379.67	19,148,032	14,215,863	38,430,552		2,010,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						19.1
						4.20

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. -10						
2001	17,716,002.83	4,421,737	14,843,181	4,644,422	23.88	194,490
2002	2,659.25	592	1,987	938	24.10	39
	17,718,662.08	4,422,329	14,845,168	4,645,360		194,529
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					23.9	1.10

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1999	1,358.22	365	613	745	24.11	31
2000	76,927.44	19,024	31,927	45,000	24.29	1,853
2001	138,539.55	31,074	52,150	86,390	24.48	3,529
2002	151,088.26	30,187	50,662	100,426	24.67	4,071
2003	167,486.04	29,159	48,937	118,549	24.85	4,771
2004	79,356.17	11,657	19,564	59,792	25.03	2,389
2005	15,957.19	1,881	3,157	12,800	25.21	508
2006	164,194.75	14,236	23,891	140,304	25.39	5,526
2007	60,789.24	3,264	5,478	55,311	25.56	2,164
2008	109,059.50	2,039	3,422	105,638	25.72	4,107
	964,756.36	142,886	239,801	724,955		28,949

HAWTHORN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2036
NET SALVAGE PERCENT.. 0

1934	66.76	47	67			
1969	1,923.54	1,113	1,868	56	20.18	3
1970	2,418.74	1,388	2,329	90	20.27	4
1971	5,001.20	2,844	4,773	228	20.37	11
1972	318.32	179	300	18	20.47	1
1973	10,647.95	5,939	9,967	681	20.57	33
1974	85.83	47	79	7	20.66	
1975	18,835.39	10,292	17,273	1,562	20.76	75
1976	17,479.60	9,448	15,856	1,624	20.85	78
1977	31,948.22	17,064	28,638	3,310	20.95	158
1978	57,825.43	30,520	51,221	6,604	21.04	314
1979	23,439.74	12,212	20,495	2,945	21.14	139
1980	32,797.16	16,851	28,281	4,516	21.24	213
1981	21,907.96	11,090	18,612	3,296	21.35	154
1982	27,502.45	13,713	23,014	4,488	21.45	209
1983	37,713.80	18,487	31,026	6,688	21.57	310
1984	54,673.04	26,314	44,162	10,511	21.69	485
1985	80,643.48	38,080	63,909	16,734	21.81	767
1986	47,131.13	21,793	36,575	10,556	21.94	481

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT.. 0						
1987	89,299.19	40,345	67,710	21,589	22.08	978
1988	85,290.05	37,604	63,110	22,180	22.22	998
1989	176,295.29	75,666	126,989	49,306	22.37	2,204
1990	55,218.12	23,026	38,644	16,574	22.52	736
1991	163,062.87	65,861	110,533	52,530	22.68	2,316
1992	194,086.60	75,694	127,036	67,051	22.85	2,934
1993	145,205.43	54,525	91,508	53,697	23.02	2,333
1994	327,332.12	117,872	197,822	129,510	23.19	5,585
1995	122,076.67	41,958	70,417	51,660	23.37	2,211
1996	196,765.33	64,264	107,853	88,912	23.55	3,775
1997	130,955.30	40,413	67,825	63,130	23.73	2,660
1998	29,870.79	8,639	14,499	15,372	23.92	643
1999	74,647.69	20,043	33,638	41,010	24.11	1,701
2000	69,324.09	17,144	28,772	40,552	24.29	1,669
2001	25,475.08	5,714	9,590	15,885	24.48	649
2002	32,245.66	6,443	10,813	21,433	24.67	869
2003	31,239.09	5,439	9,128	22,111	24.85	890
2004	6,511.60	957	1,606	4,906	25.03	196
2005	7,442.34	877	1,472	5,970	25.21	237
2006	124,456.76	10,790	18,109	106,348	25.39	4,189
2007	6,829.52	367	616	6,214	25.56	243
2008	28,052.32	525	881	27,171	25.72	1,056
	2,594,041.65	951,587	1,597,016	997,025		42,507

HAWTHORN UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2034
NET SALVAGE PERCENT.. 0

2000	78,311.43	20,322	34,106	44,205	22.83	1,936
2001	318.94	75	126	193	23.00	8
2003	1,526.25	281	471	1,055	23.32	45
	80,156.62	20,678	34,703	45,453		1,989

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTROSE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2020						
NET SALVAGE PERCENT.. 0						
1947	411.63	332	412			
1950	2,154.78	1,725	2,155			
1953	626.46	498	626			
1958	2,689.34	2,111	2,689			
1960	1,317.89	1,028	1,318			
1962	1,014.49	786	1,014			
1963	1,981.52	1,531	1,982			
1965	4,872.78	3,737	4,873			
1966	489.19	374	489			
1967	786.38	598	786			
1969	4,226.02	3,186	4,226			
1970	2,330.85	1,749	2,331			
1971	4,287.87	3,201	4,288			
1972	1,101.48	818	1,101			
1973	3,236.68	2,390	3,237			
1974	703.59	517	704			
1975	26,401.48	19,263	26,401			
1976	5,212.30	3,778	5,212			
1977	16,302.11	11,734	16,302			
1978	25,901.38	18,504	25,901			
1979	2,564.83	1,818	2,565			
1980	6,179.45	4,342	6,179			
1981	20,456.09	14,246	20,456			
1983	23,768.54	16,210	23,769			
1984	11,153.64	7,521	11,154			
1985	10,754.02	7,162	10,754			
1986	13,831.05	9,090	13,831			
1987	16,116.86	10,434	16,117			
1988	35,106.12	22,377	35,106			
1989	349,913.38	219,151	349,913			
1990	17,727.16	10,892	17,727			
1991	52,110.75	31,350	52,111			
1992	98,412.37	57,857	98,412			
1993	38,839.96	22,259	38,840			
1994	71,899.61	40,048	71,900			
1995	47,458.25	25,608	47,173	285	10.92	26
1996	67,188.34	34,978	64,433	2,755	10.96	251

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

MONTROSE COMMON

INTERIM SURVIVOR CURVE.. IOWA 55-L1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. 0

1997	40,797.27	20,399	37,577	3,220	11.00	293
1998	60,311.60	28,787	53,029	7,283	11.04	660
1999	53,769.09	24,347	44,850	8,919	11.07	806
2000	14,297.61	6,084	11,207	3,091	11.11	278
2001	73,911.99	29,195	53,780	20,132	11.15	1,806
2002	114,687.58	41,460	76,374	38,314	11.18	3,427
2003	58,717.52	19,019	35,035	23,683	11.21	2,113
2004	38,521.39	10,855	19,996	18,525	11.24	1,648
2005	202,267.27	47,310	87,150	115,117	11.27	10,214
2006	145,997.01	26,104	48,086	97,911	11.30	8,665
2007	33,045.48	3,820	7,037	26,008	11.32	2,298
2008	68,152.63	2,822	5,198	62,955	11.35	5,547
	1,894,005.08	873,405	1,465,806	428,198		38,032

MONTROSE UNIT 1

INTERIM SURVIVOR CURVE.. IOWA 55-L1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. 0

1958	39,472.66	30,986	39,473
1994	8,301.70	4,624	8,301
	47,774.36	35,610	47,774

MONTROSE UNIT 2

INTERIM SURVIVOR CURVE.. IOWA 55-L1

PROBABLE RETIREMENT YEAR.. 6-2020

NET SALVAGE PERCENT.. 0

1960	16,992.86	13,260	16,993
1991	2,250.72	1,354	2,251
	19,243.58	14,614	19,244

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

MONTROSE UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2020
NET SALVAGE PERCENT.. 0

1964	23,562.02	18,136	23,562			
1985	2,731.44	1,819	2,731			
1993	499.01	286	499			
	26,792.47	20,241	26,792			

IATAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2040
NET SALVAGE PERCENT.. 0

1978	1,058.39	529	895	163	23.09	7
1980	986,207.42	479,198	810,539	175,668	23.33	7,530
1981	6,809.99	3,257	5,509	1,301	23.46	55
1982	5,849.09	2,751	4,653	1,196	23.60	51
1983	17,636.99	8,148	13,782	3,855	23.74	162
1984	7,793.05	3,533	5,976	1,817	23.88	76
1985	10,189.95	4,527	7,657	2,533	24.03	105
1986	8,791.50	3,820	6,461	2,331	24.19	96
1987	11,075.34	4,698	7,946	3,129	24.36	128
1988	6,474.20	2,676	4,526	1,948	24.53	79
1989	8,241.72	3,313	5,604	2,638	24.71	107
1990	23,232.37	9,058	15,321	7,911	24.90	318
1991	13,171.65	4,967	8,401	4,771	25.09	190
1992	26,685.35	9,703	16,412	10,273	25.29	406
1993	38,903.18	13,601	23,006	15,897	25.49	624
1994	57,327.04	19,187	32,454	24,873	25.70	968
1995	202,127.49	64,438	108,994	93,133	25.92	3,593
1996	82,163.24	24,830	41,999	40,164	26.14	1,536
1997	29,156.96	8,307	14,051	15,106	26.36	573
1998	736.23	196	332	404	26.59	15
1999	13,892.50	3,429	5,800	8,093	26.82	302
2000	93,831.09	21,253	35,948	57,883	27.05	2,140
2001	14,235.74	2,920	4,939	9,297	27.28	341
2002	53,277.73	9,707	16,419	36,859	27.52	1,339
2003	95,029.01	15,024	25,412	69,617	27.75	2,509
2004	47,404.15	6,300	10,656	36,748	27.98	1,313

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
IATAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2040						
NET SALVAGE PERCENT.. 0						
2005	26,107.89	2,780	4,702	21,406	28.20	759
2006	76,709.63	5,968	10,095	66,615	28.43	2,343
2007	18,676.22	895	1,514	17,162	28.65	599
2008	136,617.75	2,241	3,791	132,827	28.86	4,602
	2,119,412.86	741,254	1,253,794	865,618		32,866

LACYGNE COMMON
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1975	122.21	71	120	2	18.54	
1977	7,019.21	3,987	6,744	275	18.68	15
1978	1,581.12	888	1,502	79	18.76	4
1979	2,620.63	1,454	2,459	162	18.83	9
1980	4,508.19	2,470	4,178	330	18.91	17
1981	6,442.87	3,482	5,890	553	18.99	29
1982	8,883.58	4,731	8,002	882	19.08	46
1983	21,810.60	11,435	19,342	2,469	19.16	129
1984	5,843.17	3,011	5,093	750	19.26	39
1985	16,492.62	8,345	14,115	2,378	19.36	123
1986	10,128.28	5,026	8,501	1,627	19.46	84
1987	6,686.04	3,247	5,492	1,194	19.57	61
1988	46,921.72	22,269	37,667	9,255	19.68	470
1989	13,352.41	6,179	10,451	2,901	19.80	147
1990	19,104.70	8,603	14,552	4,553	19.92	229
1991	10,246.29	4,478	7,574	2,672	20.05	133
1992	45,932.14	19,425	32,856	13,076	20.18	648
1993	85,357.53	34,843	58,935	26,423	20.31	1,301
1994	8,917.21	3,498	5,917	3,000	20.45	147
1995	27,090.43	10,167	17,197	9,893	20.59	480
1996	133,571.22	47,725	80,725	52,846	20.74	2,548
1997	21,862.10	7,398	12,513	9,349	20.88	448
1998	14,440.35	4,595	7,772	6,668	21.02	317
1999	52,892.92	15,677	26,517	26,376	21.17	1,246
2000	75,059.65	20,544	34,749	40,311	21.31	1,892

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
LACYGNE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
2001	107,573.36	26,797	45,326	62,247	21.46	2,901
2002	55,556.00	12,389	20,955	34,601	21.60	1,602
2003	67,223.96	13,115	22,184	45,040	21.74	2,072
2004	82,480.33	13,626	23,048	59,432	21.88	2,716
2005	31,243.31	4,158	7,033	24,210	22.01	1,100
2006	70,899.66	6,984	11,813	59,087	22.14	2,669
2007	129,673.43	7,988	13,511	116,162	22.26	5,218
2008	57,489.90	1,207	2,042	55,448	22.38	2,478
	1,249,027.14	339,812	574,775	674,251		31,318

LACYGNE UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-L1
PROBABLE RETIREMENT YEAR.. 6-2032
NET SALVAGE PERCENT.. 0

1973	162,408.51	96,000	162,379	30	18.39	2
1975	7,268.63	4,215	7,129	140	18.54	8
1976	7,889.51	4,529	7,661	229	18.61	12
1977	20,470.60	11,627	19,666	805	18.68	43
1978	8,497.73	4,771	8,070	428	18.76	23
1979	15,102.93	8,382	14,178	925	18.83	49
1980	6,005.77	3,290	5,565	441	18.91	23
1981	6,513.89	3,520	5,954	560	18.99	29
1982	945.87	504	852	94	19.08	5
1984	17,211.17	8,869	15,002	2,209	19.26	115
1985	14,933.06	7,556	12,781	2,152	19.36	111
1986	15,198.68	7,542	12,757	2,442	19.46	125
1987	10,064.16	4,888	8,268	1,796	19.57	92
1988	22,476.65	10,667	18,043	4,434	19.68	225
1989	3,603.35	1,668	2,821	782	19.80	39
1990	19,743.05	8,890	15,037	4,706	19.92	236
1991	14,189.65	6,201	10,489	3,701	20.05	185
1992	33,715.54	14,258	24,116	9,600	20.18	476
1993	729.11	298	504	225	20.31	11
1994	2,831.97	1,111	1,879	953	20.45	47
1995	1,032.36	387	655	377	20.59	18

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LACYGNE UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1996	12,505.87	4,468	7,557	4,949	20.74	239
1997	6,356.09	2,151	3,638	2,718	20.88	130
1999	55,814.16	16,543	27,982	27,832	21.17	1,315
2000	25,487.91	6,976	11,799	13,689	21.31	642
2003	14,355.04	2,801	4,738	9,617	21.74	442
2007	2,958.58	182	308	2,651	22.26	119
2008	785.68	16	27	759	22.38	34
	509,095.52	242,310	409,855	99,244		4,795

LACYGNE UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2032						
NET SALVAGE PERCENT.. 0						
1977	265,374.84	150,733	254,957	10,418	18.68	558
1979	3,965.01	2,201	3,723	242	18.83	13
1982	7,385.17	3,933	6,652	733	19.08	38
1983	15,731.20	8,248	13,951	1,780	19.16	93
1984	3,120.65	1,608	2,720	401	19.26	21
1985	1,242.28	629	1,064	178	19.36	9
1986	2,657.71	1,319	2,231	427	19.46	22
1987	4,313.42	2,095	3,544	769	19.57	39
1988	198,356.07	94,140	159,233	39,123	19.68	1,988
1989	7,991.71	3,699	6,257	1,735	19.80	88
1990	8,354.51	3,762	6,363	1,992	19.92	100
1991	4,562.76	1,994	3,373	1,190	20.05	59
1992	3,378.96	1,429	2,417	962	20.18	48
1994	664.44	261	441	223	20.45	11
1996	23,426.42	8,370	14,158	9,268	20.74	447
1997	19,245.58	6,513	11,016	8,230	20.88	394
1999	6,106.02	1,810	3,062	3,044	21.17	144
2000	10,971.45	3,003	5,079	5,892	21.31	276
2001	1,688.99	421	712	977	21.46	46
2003	1,155.03	225	381	774	21.74	36
2006	13,617.28	1,341	2,268	11,349	22.14	513
	603,309.50	297,734	503,602	99,707		4,943

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
MISCELLANEOUS						
SURVIVOR CURVE.. IOWA 55-L1						
NET SALVAGE PERCENT.. 0						
1988	3,122.33	896	1,516	1,606	39.21	41
1989	1,974.60	546	924	1,051	39.78	26
1991	18,796.92	4,791	8,104	10,693	40.98	261
1993	8,027.97	1,858	3,143	4,885	42.27	116
1995	16,670.05	3,441	5,820	10,850	43.65	249
1997	35,958.01	6,458	10,923	25,035	45.12	555
1998	568,797.03	94,307	159,515	409,282	45.88	8,921
1999	213,420.88	32,355	54,727	158,694	46.66	3,401
2000	137,650.75	18,844	31,873	105,778	47.47	2,228
2001	199,699.03	24,363	41,209	158,490	48.29	3,282
2002	126,385.27	13,460	22,767	103,618	49.14	2,109
2003	75,032.07	6,820	11,536	63,496	50.00	1,270
2004	180,175.29	13,531	22,887	157,288	50.87	3,092
2005	18,287.09	1,073	1,815	16,472	51.77	318
2006	66,916.60	2,837	4,798	62,119	52.67	1,179
2007	229,910.83	5,863	9,917	219,994	53.60	4,104
2008	222,997.85	1,895	3,205	219,793	54.53	4,031
	2,123,822.57	233,338	394,679	1,729,144		35,183
	12,231,437.71	3,913,469	6,567,841	5,663,595		220,582
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.7	1.80

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT - REBUILD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-L1						
PROBABLE RETIREMENT YEAR.. 6-2036						
NET SALVAGE PERCENT... 0						
2001	1,036,439.41	232,473	885,083	151,356	24.48	6,183
	1,036,439.41	232,473	885,083	151,356		6,183
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.5	0.60

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 321 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 90-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
1985	166,502,923.53	69,494,158	92,512,308	82,315,762	33.09	2,487,633
1986	96,355.62	39,174	52,149	49,024	33.19	1,477
1987	2,099,643.46	830,262	1,105,265	1,099,361	33.29	33,024
1988	320,434.77	123,008	163,751	172,706	33.39	5,172
1989	174,223.74	64,777	86,233	96,702	33.49	2,887
1990	442,877.42	159,177	211,900	253,121	33.58	7,538
1991	650,984.04	225,498	300,188	383,345	33.68	11,382
1992	216,124.33	71,937	95,764	131,167	33.78	3,883
1993	455,067.68	145,162	193,243	284,578	33.87	8,402
1994	2,666,201.93	811,579	1,080,394	1,719,118	33.97	50,607
1995	886,431.56	256,516	341,480	589,273	34.06	17,301
1996	1,302,782.85	356,207	474,192	893,730	34.16	26,163
1997	138,214.17	35,527	47,294	97,831	34.25	2,856
1998	150,169.13	35,998	47,921	109,757	34.35	3,195
1999	155,195.28	34,416	45,816	117,139	34.44	3,401
2000	6,873.20	1,396	1,858	5,359	34.53	155
2001	514,001.17	94,178	125,372	414,329	34.63	11,964
2002	815,950.24	132,625	176,554	680,194	34.72	19,591
2003	504,233.32	71,104	94,656	434,789	34.81	12,490
2004	643,703.94	76,105	101,313	574,576	34.90	16,463
2005	556,777.93	52,616	70,044	514,573	34.99	14,706
2006	57,278.10	3,969	5,284	54,858	35.08	1,564
2007	100,516.61	4,317	5,747	99,795	35.17	2,838
2008	617,151.11	9,072	12,076	635,933	35.27	18,030
	180,074,115.13	73,128,778	97,350,802	91,727,020		2,762,722
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						
					33.2	1.53

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 322 REACTOR PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-R2						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -5						
1985	197,879,883.51	84,127,643	107,062,606	100,711,272	30.37	3,316,143
1986	2,091,482.63	863,929	1,099,454	1,096,603	30.62	35,813
1987	1,228,292.02	492,152	626,323	663,384	30.87	21,490
1988	1,147,954.78	445,619	567,104	638,249	31.10	20,522
1989	554,083.56	207,931	264,617	317,171	31.32	10,127
1990	1,026,678.27	371,483	472,757	605,255	31.54	19,190
1991	2,301,269.19	801,256	1,019,695	1,396,638	31.75	43,989
1992	791,066.00	264,137	336,146	494,473	31.95	15,476
1993	2,664,946.66	850,651	1,082,556	1,715,638	32.15	53,364
1994	2,277,634.86	692,344	881,092	1,510,425	32.34	46,705
1995	737,978.78	212,781	270,790	504,088	32.52	15,501
1996	1,569,075.22	427,040	543,460	1,104,069	32.69	33,774
1997	891,265.19	227,593	289,640	646,188	32.86	19,665
1998	128,101.91	30,466	38,772	95,735	33.02	2,899
1999	404,942.05	88,907	113,145	312,044	33.18	9,405
2000	3,523,743.42	706,687	899,345	2,800,586	33.33	84,026
2001	411,798.95	74,544	94,866	337,523	33.47	10,084
2002	1,674,253.21	268,090	341,177	1,416,789	33.61	42,154
2003	2,575,183.91	357,461	454,912	2,249,031	33.74	66,658
2004	1,498,397.81	174,009	221,447	1,351,871	33.87	39,914
2005	1,028,646.56	95,371	121,371	958,708	33.99	28,206
2006	2,996,600.68	202,945	258,272	2,888,159	34.11	84,672
2007	5,119,616.07	213,949	272,276	5,103,321	34.22	149,133
2008	7,323,384.65	103,809	132,110	7,557,444	34.33	220,141
	241,846,279.89	92,300,797	117,463,933	136,474,664		4,389,051
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					31.1	1.81

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 323 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. -10						
1985	71,527,707.06	35,854,694	47,054,584	31,625,894	25.47	1,241,692
1986	19,070.17	9,278	12,176	8,801	25.92	340
1987	83,622.95	39,452	51,776	40,209	26.36	1,525
1988	17,473.72	7,977	10,469	8,752	26.80	327
1989	31,578.54	13,912	18,258	16,478	27.24	605
1990	89,482.92	37,965	49,824	48,607	27.68	1,756
1991	202,051.64	82,324	108,039	114,218	28.11	4,063
1992	61,538.75	24,004	31,502	36,191	28.54	1,268
1993	64,553.33	24,036	31,544	39,465	28.96	1,363
1994	551,659.01	195,337	256,354	350,471	29.37	11,933
1995	5,136.23	1,720	2,257	3,393	29.78	114
1996	1,258,845.36	397,002	521,013	863,717	30.18	28,619
1998	11,155.61	3,058	4,013	8,258	30.95	267
1999	72,991.46	18,427	24,183	56,108	31.32	1,791
2000	325,500.62	74,904	98,302	259,749	31.68	8,199
2001	200,029.87	41,344	54,259	165,774	32.03	5,176
2002	14,010.09	2,557	3,356	12,055	32.37	372
2003	6,712.54	1,058	1,388	5,996	32.69	183
2005	41,597.24	4,342	5,698	40,059	33.30	1,203
2006	68,635.42	5,232	6,866	68,633	33.58	2,044
2007	12,532.19	585	768	13,017	33.85	385
2008	192,829.47	3,076	4,037	208,075	34.10	6,102
	74,858,714.19	36,842,284	48,350,666	33,993,920		1,319,327

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 25.8 1.76

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 324 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	48,897,502.03	22,282,592	22,725,301	26,172,201	25.47	1,027,570
1986	94,874.18	41,963	42,797	52,077	25.92	2,009
1987	470,782.38	201,919	205,931	264,851	26.36	10,047
1988	88,728.72	36,822	37,554	51,175	26.80	1,910
1989	28,799.13	11,534	11,763	17,036	27.24	625
1990	190,063.99	73,308	74,764	115,300	27.68	4,165
1991	1,121,333.58	415,342	423,594	697,740	28.11	24,822
1992	70,540.93	25,014	25,511	45,030	28.54	1,578
1993	176,548.85	59,762	60,949	115,600	28.96	3,992
1994	562,784.17	181,160	184,759	378,025	29.37	12,871
1995	196,926.65	59,964	61,155	135,772	29.78	4,559
1996	380,694.44	109,145	111,314	269,380	30.18	8,926
1997	354,204.95	95,033	96,921	257,284	30.57	8,416
1998	81,382.87	20,281	20,684	60,699	30.95	1,961
1999	227,472.39	52,205	53,242	174,230	31.32	5,563
2000	260,663.27	54,531	55,614	205,049	31.68	6,473
2001	126,376.86	23,746	24,218	102,159	32.03	3,189
2002	442,356.71	73,387	74,845	367,512	32.37	11,353
2003	12,552.96	1,799	1,835	10,718	32.69	328
2004	443,393.80	52,986	54,039	389,355	33.00	11,799
2005	696,397.98	66,088	67,401	628,997	33.30	18,889
2006	1,465,864.54	101,584	103,602	1,362,263	33.58	40,568
2007	21,125.51	896	914	20,212	33.85	597
2008	524,013.67	7,598	7,749	516,265	34.10	15,140
	56,935,384.56	24,048,659	24,526,456	32,408,930		1,227,350
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						26.4
						2.16

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 325 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WOLF CREEK UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-R0.5						
PROBABLE RETIREMENT YEAR.. 6-2045						
NET SALVAGE PERCENT.. 0						
1985	14,356,906.62	5,500,131	4,653,836	9,703,071	23.59	411,321
1986	153,467.61	56,906	48,150	105,318	23.93	4,401
1987	767,900.56	275,369	232,998	534,903	24.25	22,058
1988	444,938.20	154,082	130,374	314,564	24.56	12,808
1989	1,175,262.15	392,067	331,740	843,522	24.87	33,917
1990	799,728.70	256,393	216,942	582,787	25.17	23,154
1991	622,193.06	191,262	161,833	460,360	25.46	18,082
1992	441,821.26	129,895	109,908	331,913	25.74	12,895
1993	915,159.00	256,702	217,204	697,955	26.01	26,834
1994	1,667,850.70	444,149	375,809	1,292,042	26.28	49,164
1995	1,019,135.52	256,822	217,305	801,831	26.53	30,224
1996	1,071,394.26	254,242	215,122	856,272	26.78	31,974
1997	76,963.30	17,086	14,457	62,506	27.02	2,313
1998	537,455.69	110,823	93,771	443,685	27.25	16,282
1999	1,345,056.20	255,830	216,466	1,128,590	27.47	41,084
2000	511,373.99	88,723	75,071	436,303	27.68	15,762
2001	573,184.23	89,474	75,707	497,477	27.89	17,837
2002	917,942.34	126,768	107,263	810,679	28.09	28,860
2003	313,853.68	37,443	31,682	282,172	28.28	9,978
2004	2,302,933.37	230,063	194,663	2,108,270	28.46	74,078
2005	357,128.84	28,356	23,993	333,136	28.64	11,632
2006	207,608.85	12,083	10,224	197,385	28.81	6,851
2007	784,803.58	28,174	23,839	760,965	28.98	26,258
2008	536,861.27	6,550	5,542	531,319	29.14	18,233
	31,900,922.98	9,199,393	7,783,899	24,117,025		946,000
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						25.5
						2.97

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -5						
1983	76,558.23	41,897	55,169	25,217	19.38	1,301
1986	12,444.12	6,417	8,450	4,616	19.54	236
1987	419.12	211	278	162	19.59	8
1988	30,630.50	15,078	19,855	12,307	19.64	627
1989	12,725.26	6,102	8,035	5,327	19.69	271
1990	27,309.65	12,737	16,772	11,903	19.73	603
1991	48,815.73	22,097	29,097	22,160	19.77	1,121
1992	131,910.61	57,785	76,090	62,416	19.81	3,151
1995	48,206.59	18,754	24,695	25,922	19.93	1,301
1996	23,820.20	8,839	11,639	13,372	19.96	670
1997	35,459.07	12,469	16,419	20,813	20.00	1,041
1999	855.36	265	349	549	20.06	27
2001	12,944.08	3,383	4,455	9,136	20.13	454
2002	19,055.96	4,470	5,886	14,123	20.16	701
2004	9,468.59	1,655	2,179	7,763	20.22	384
2006	9,094.90	958	1,262	8,288	20.28	409
	499,717.97	213,117	280,630	244,074		12,305

WEST GARDER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 6-2038
NET SALVAGE PERCENT.. -5

2003	931,610.63	146,729	193,212	784,979	26.91	29,171
2006	7,867.33	618	814	7,447	27.08	275
	939,477.96	147,347	194,026	792,426		29,446

MIAMI COUNTY COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 60-R1
PROBABLE RETIREMENT YEAR.. 6-2038
NET SALVAGE PERCENT.. -5

2003	669,672.35	105,473	138,890	564,266	26.91	20,969
2004	2,948.09	392	516	2,579	26.96	96
2006	10,090.12	792	1,043	9,552	27.08	353
	682,710.56	106,657	140,449	576,397		21,418

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -5						
2001	69,257.80	15,839	20,857	51,864	23.52	2,205
2002	881.86	180	237	689	23.57	29
	70,139.66	16,019	21,094	52,553		2,234
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2000	309,046.63	75,446	99,348	225,151	24.30	9,265
2006	7,364.25	640	843	6,889	24.58	280
2008	31,765.26	597	786	32,568	24.67	1,320
	348,176.14	76,683	100,977	264,608		10,865
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 60-R1						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -5						
2000	38,109.65	9,304	12,250	27,765	24.30	1,143
	2,578,331.94	569,127	749,426	1,957,823		77,411
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					25.3	3.00

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 341 STRUCTURES AND IMPROVEMENTS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE WIND						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2006	1,549,355.18	193,669	160,145	1,389,210	17.50	79,383
	1,549,355.18	193,669	160,145	1,389,210		79,383
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	5.12

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. -10						
1972	91,601.74	66,845	76,140	24,622	14.57	1,690
1973	456.08	328	374	128	14.88	9
1975	221,920.39	155,182	176,761	67,351	15.48	4,351
1976	64,541.39	44,450	50,631	20,365	15.77	1,291
1977	149,384.09	101,288	115,372	48,950	16.05	3,050
1980	11,061.14	7,134	8,126	4,041	16.83	240
1981	2,661.30	1,685	1,919	1,008	17.08	59
1982	0.04					
1983	4,257.83	2,595	2,956	1,728	17.53	99
1986	10,150.64	5,796	6,602	4,564	18.14	252
1987	7,016.45	3,912	4,456	3,262	18.32	178
1990	82,918.02	42,559	48,477	42,733	18.83	2,269
1992	90,635.07	43,588	49,649	50,050	19.12	2,618
1996	10,094.50	4,093	4,662	6,442	19.63	328
1998	55,939.25	20,220	23,032	38,501	19.84	1,941
1999	48,753.97	16,448	18,735	34,894	19.94	1,750
	851,391.90	516,123	587,892	348,639		20,125

WEST GARDER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 45-R2
PROBABLE RETIREMENT YEAR.. 6-2038
NET SALVAGE PERCENT.. -10

2003	1,342,745.42	236,175	269,016	1,208,004	26.74	45,176
2006	72,788.59	6,341	7,223	72,844	27.21	2,677
	1,415,534.01	242,516	276,239	1,280,848		47,853

MIAMI COUNTY COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 45-R2
PROBABLE RETIREMENT YEAR.. 6-2038
NET SALVAGE PERCENT.. -10

2003	895,836.11	157,569	179,478	805,942	26.74	30,140

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 342 FUEL HOLDERS, PRODUCERS, AND ACCESSORIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)	
HAWTHORN UNIT 6							
INTERIM SURVIVOR CURVE.. IOWA 45-R2							
PROBABLE RETIREMENT YEAR.. 6-2034							
NET SALVAGE PERCENT.. -10							
2001	480,368.93	121,058	137,889	390,517	23.38	16,703	
2008	66,228.09	1,421	1,619	71,232	24.14	2,951	
	546,597.02	122,479	139,508	461,749		19,654	
HAWTHORN UNIT 7							
INTERIM SURVIVOR CURVE.. IOWA 45-R2							
PROBABLE RETIREMENT YEAR.. 6-2035							
NET SALVAGE PERCENT.. -10							
2000	1,265,741.35	342,092	389,660	1,002,655	24.01	41,760	
2003	23,529.00	4,485	5,109	20,773	24.43	850	
	1,289,270.35	346,577	394,769	1,023,428		42,610	
HAWTHORN UNIT 8							
INTERIM SURVIVOR CURVE.. IOWA 45-R2							
PROBABLE RETIREMENT YEAR.. 6-2035							
NET SALVAGE PERCENT.. -10							
2000	255,423.51	69,033	78,633	202,333	24.01	8,427	
	5,254,052.90	1,454,297	1,656,519	4,122,939		168,809	
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						24.4	3.21

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

NORTHEAST COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5
PROBABLE RETIREMENT YEAR.. 6-2030
NET SALVAGE PERCENT.. -10

1972	3,196,673.94	2,367,904	2,703,129	813,212	11.34	71,712
1973	323.03	236	269	86	11.64	7
1975	3,250,952.77	2,309,054	2,635,948	940,100	12.21	76,994
1976	3,928,062.01	2,750,665	3,140,078	1,180,790	12.48	94,615
1977	4,564,463.41	3,148,613	3,594,364	1,426,546	12.76	111,798
1979	2,767.94	1,852	2,114	931	13.29	70
1986	644.81	379	433	276	15.03	18
1988	1,561.93	877	1,001	717	15.50	46
1990	226,567.09	120,624	137,701	111,523	15.96	6,988
1993	203,281.27	98,209	112,113	111,496	16.64	6,700
1996	73,806.11	31,354	35,793	45,394	17.31	2,622
1998	403,326.00	153,328	175,035	268,624	17.74	15,142
2000	457,534.33	150,634	171,959	331,329	18.17	18,235
2001	544,430.92	163,792	186,980	411,894	18.38	22,410
2002	13,443.97	3,634	4,148	10,640	18.60	572
2006	218,743.74	26,757	30,545	210,073	19.43	10,812
2007	56,380.84	4,348	4,964	57,055	19.63	2,907
2008	554,037.58	14,992	17,114	592,327	19.84	29,855
	17,697,001.69	11,347,252	12,953,688	6,513,013		471,503

WEST GARDER COMBUSTION TURBINES
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5
PROBABLE RETIREMENT YEAR.. 6-2038
NET SALVAGE PERCENT.. -10

2002	2,184.85	491	561	1,842	23.24	79
2003	49,157,490.73	9,625,037	10,987,660	43,085,580	23.60	1,825,660
2005	1,939.98	257	293	1,841	24.34	76
2006	231.67	23	26	229	24.70	9
2007	3,559.53	215	246	3,669	25.07	146
	49,165,406.76	9,626,023	10,988,786	43,093,161		1,825,970

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. -10						
2003	11,769,204.21	2,304,410	2,630,648	10,315,477	23.60	437,096
2005	6,612.01	875	999	6,274	24.34	258
2007	3,559.53	215	245	3,670	25.07	146
	11,779,375.75	2,305,500	2,631,892	10,325,421		437,500
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. -10						
1996	214,943.00	84,337	96,277	140,160	19.37	7,236
2000	2,052.39	614	701	1,557	20.53	76
2001	13,794,394.42	3,757,041	4,288,928	10,884,906	20.82	522,810
2002	4,813.36	1,174	1,340	3,955	21.10	187
2004	4,119,224.24	744,467	849,862	3,681,285	21.67	169,879
2005	274,311.26	39,830	45,469	256,273	21.96	11,670
2006	50,429.28	5,442	6,212	49,260	22.24	2,215
2007	40,995.88	2,764	3,155	41,940	22.52	1,862
2008	796,597.72	18,840	21,508	854,749	22.80	37,489
	19,297,761.55	4,654,509	5,313,452	15,914,085		753,424
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
2000	9,989,991.83	2,928,566	3,343,166	7,645,825	21.06	363,050
2007	101,007.87	6,622	7,559	103,550	23.19	4,465
	10,090,999.70	2,935,188	3,350,725	7,749,375		367,515

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 344 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 35-S0.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. -10						
2000	10,701,682.63	3,137,198	3,581,335	8,190,516	21.06	388,913
2005	1,128.90	160	183	1,059	22.58	47
2008	88,123.95	2,016	2,301	94,635	23.49	4,029
	10,790,935.48	3,139,374	3,583,819	8,286,210		392,989
	118,821,480.93	34,007,846	38,822,362	91,881,265		4,248,901
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					21.6	3.58

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 344 GENERATORS - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE WIND						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2006	69,364,398.27	8,670,550	13,416,354	55,948,044	17.50	3,197,031
	69,364,398.27	8,670,550	13,416,354	55,948,044		3,197,031
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	4.61

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
NORTHEAST COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2030						
NET SALVAGE PERCENT.. 0						
1966	92,713.86	69,183	92,714			
1967	38.82	29	39			
1972	488,376.35	335,173	459,230	29,146	13.75	2,120
1973	10,527.81	7,114	9,747	781	14.15	55
1975	553,952.80	362,451	496,605	57,348	14.92	3,844
1976	666,363.68	428,805	587,518	78,846	15.29	5,157
1977	807,184.29	510,544	699,512	107,672	15.65	6,880
1979	17,162.46	10,478	14,356	2,806	16.32	172
1980	6,969.17	4,176	5,722	1,247	16.64	75
1981	8,911.73	5,237	7,175	1,737	16.95	102
1982	25,336.96	14,594	19,996	5,341	17.24	310
1983	4,093.87	2,310	3,165	929	17.51	53
1984	1,066.31	589	807	259	17.77	15
1985	82,369.26	44,455	60,909	21,460	18.02	1,191
1986	6,715.87	3,541	4,852	1,864	18.25	102
1987	3,693.83	1,899	2,602	1,092	18.47	59
1988	12,348.02	6,184	8,473	3,875	18.67	208
1989	6,589.75	3,210	4,398	2,192	18.86	116
1990	20,333.20	9,612	13,170	7,163	19.04	376
1991	16,773.46	7,679	10,521	6,252	19.21	325
1992	23,806.67	10,530	14,427	9,380	19.37	484
1993	1,467.78	625	856	612	19.52	31
1994	143,779.61	58,820	80,591	63,189	19.66	3,214
1996	15,174.59	5,648	7,739	7,436	19.92	373
1999	708.68	219	300	409	20.24	20
2000	4,242.43	1,212	1,661	2,581	20.34	127
2001	60,745.08	15,812	21,664	39,081	20.43	1,913
2002	22,160.17	5,177	7,093	15,067	20.51	735
2006	35,535.81	3,706	5,078	30,458	20.79	1,465
2007	36,349.23	2,381	3,262	33,087	20.84	1,588
	3,175,491.55	1,931,393	2,644,182	531,310		31,110

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
WEST GARDER COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
2003	3,014,777.58	486,887	666,575	2,348,203	27.26	86,141
MIAMI COUNTY COMBUSTION TURBINES						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2038						
NET SALVAGE PERCENT.. 0						
2003	790,609.56	127,683	174,805	615,805	27.26	22,590
HAWTHORN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2034						
NET SALVAGE PERCENT.. 0						
2001	1,131,662.04	261,527	358,045	773,617	23.79	32,519
2006	21,034.58	1,895	2,594	18,441	24.35	757
	1,152,696.62	263,422	360,639	792,058		33,276
HAWTHORN UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	950,446.05	235,901	322,961	627,485	24.44	25,675
HAWTHORN UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 45-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2035						
NET SALVAGE PERCENT.. 0						
2000	600,064.49	148,936	203,902	396,162	24.44	16,210
	9,684,085.85	3,194,222	4,373,064	5,311,023		215,002
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					24.7	2.22

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 345 ACCESSORY ELECTRIC EQUIPMENT - WIND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SPEARVILLE WIND						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2026						
NET SALVAGE PERCENT.. 0						
2006	57,692.30	7,212	2,524	55,168	17.50	3,152
	57,692.30	7,212	2,524	55,168		3,152
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					17.5	5.46

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -5						
1948	444.74	357	464	3	14.11	
1949	7,639.96	6,074	7,889	133	14.57	9
1951	27,220.90	21,185	27,517	1,065	15.53	69
1952	309.90	238	309	16	16.03	1
1953	30,720.22	23,360	30,342	1,914	16.55	116
1954	4,787.52	3,596	4,671	356	17.08	21
1955	29,425.68	21,823	28,345	2,552	17.62	145
1956	348.03	255	331	34	18.18	2
1957	1,425.52	1,029	1,337	160	18.75	9
1958	2,350.94	1,673	2,173	295	19.34	15
1959	20,048.11	14,058	18,260	2,791	19.93	140
1960	1,687.58	1,165	1,513	259	20.54	13
1962	5,969.82	3,992	5,185	1,083	21.79	50
1963	8,699.97	5,718	7,427	1,708	22.44	76
1964	7,907.09	5,108	6,635	1,667	23.09	72
1965	38,509.99	24,423	31,723	8,712	23.76	367
1966	13,366.54	8,320	10,807	3,228	24.43	132
1967	34,337.07	20,965	27,231	8,823	25.11	351
1968	83,524.16	49,972	64,908	22,792	25.81	883
1969	18,043.97	10,576	13,737	5,209	26.51	196
1970	61,750.32	35,414	45,999	18,839	27.23	692
1972	573.29	314	408	194	28.68	7
1973	42,246.39	22,610	29,368	14,991	29.42	510
1975	7,588.37	3,862	5,016	2,952	30.92	95
1976	199,576.75	98,868	128,417	81,139	31.69	2,560
1977	90,687.25	43,707	56,770	38,452	32.46	1,185
1979	96,094.77	43,669	56,721	44,179	34.03	1,298
1981	941.15	401	521	467	35.63	13
1983	2,306.25	918	1,192	1,230	37.25	33
1985	113,697.00	41,963	54,505	64,877	38.91	1,667
1986	212,266.01	75,266	97,761	125,118	39.74	3,148
1989	858.79	266	346	556	42.30	13
1991	44,015.85	12,303	15,980	30,237	44.03	687
1993	63,495.63	15,801	20,524	46,146	45.78	1,008
1994	64,247.96	14,990	19,470	47,990	46.67	1,028
1995	19,611.63	4,269	5,545	15,047	47.56	316
1997	3,739.05	697	905	3,021	49.35	61
1998	38,004.48	6,477	8,413	31,492	50.26	627
2000	106,356.25	14,741	19,147	92,527	52.08	1,777

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R2.5						
NET SALVAGE PERCENT.. -5						
2001	194,959.28	23,889	31,029	173,678	53.00	3,277
2002	137,185.39	14,592	18,953	125,092	53.92	2,320
2003	163,513.31	14,731	19,134	152,555	54.85	2,781
2004	7,034.93	521	677	6,710	55.77	120
2005	35,771.78	2,058	2,673	34,887	56.71	615
2006	99,800.70	4,118	5,348	99,443	57.64	1,725
	2,143,090.29	720,332	935,626	1,314,619		30,230
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.5	1.41

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -10						
1930	14,891.07	11,564	16,380			
1932	900.06	685	990			
1936	3,336.83	2,435	3,671			
1937	15.50	11	17			
1942	311.00	212	342			
1943	7,333.13	4,931	8,066			
1944	673.23	447	741			
1946	1,762.01	1,140	1,938			
1948	137,819.10	86,746	151,601			
1949	6,836.40	4,243	7,520			
1950	97,046.19	59,375	106,751			
1951	205,148.09	123,663	225,663			
1952	546,580.01	324,548	601,238			
1953	305,834.58	178,873	336,418			
1954	55,512.99	31,955	61,064			
1955	68,474.38	38,791	75,322			
1956	131,073.17	73,027	144,180			
1957	37,142.28	20,347	40,857			
1958	173,243.79	93,245	190,568			
1959	164,215.54	86,850	180,637			
1960	231,190.61	120,034	254,310			
1961	37,187.37	18,952	40,906			
1962	104,535.35	52,262	114,989			
1963	302,828.42	148,468	333,111			
1964	377,183.32	181,188	414,902			
1965	674,704.48	317,428	742,175			
1966	405,673.84	186,841	446,241			
1967	529,260.92	238,406	582,187			
1968	744,082.13	327,642	818,490			
1969	1,002,674.91	431,250	1,102,942			
1970	783,074.56	328,876	843,070	18,312	37.09	494
1971	309,224.09	126,705	324,807	15,339	37.65	407
1972	373,503.66	149,222	382,529	28,325	38.21	741
1973	983,808.55	382,770	981,226	100,963	38.78	2,603
1974	174,005.22	65,882	168,888	22,518	39.35	572
1975	142,562.59	52,487	134,550	22,269	39.92	558
1976	105,530.50	37,750	96,772	19,312	40.49	477
1977	1,489,703.01	517,001	1,325,326	313,347	41.07	7,630
1978	4,144.22	1,394	3,574	985	41.65	24

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R0.5						
NET SALVAGE PERCENT.. -10						
1979	1,051,649.33	342,648	878,374	278,440	42.23	6,593
1980	1,232,283.84	388,354	995,541	359,971	42.81	8,409
1981	44,382.81	13,509	34,630	14,191	43.40	327
1982	9,681.49	2,843	7,288	3,362	43.98	76
1983	356,081.54	100,743	258,253	133,437	44.57	2,994
1984	431,127.16	117,280	300,646	173,594	45.16	3,844
1985	5,158,362.40	1,347,622	3,454,612	2,219,587	45.75	48,516
1986	997,311.13	249,577	639,787	457,255	46.35	9,865
1987	36,454.91	8,730	22,379	17,721	46.94	378
1988	396,599.30	90,611	232,280	203,979	47.54	4,291
1989	732,218.00	159,316	408,405	397,035	48.13	8,249
1990	740,558.40	152,985	392,175	422,439	48.73	8,669
1991	2,417,307.80	472,777	1,211,958	1,447,081	49.33	29,335
1992	1,378,803.82	254,500	652,408	864,276	49.93	17,310
1993	1,967,729.00	341,558	875,580	1,288,922	50.53	25,508
1994	773,383.37	125,737	322,325	528,397	51.13	10,334
1995	950,753.36	144,115	369,437	676,392	51.73	13,075
1996	1,244,023.70	174,748	447,964	920,462	52.34	17,586
1997	670,508.63	86,811	222,539	515,020	52.94	9,728
1998	1,089,803.39	128,869	330,354	868,430	53.55	16,217
1999	1,932,485.37	206,834	530,216	1,595,518	54.16	29,459
2000	2,709,014.42	259,849	666,120	2,313,796	54.77	42,246
2001	2,425,655.58	205,453	526,676	2,141,545	55.38	38,670
2002	914,064.75	67,165	172,177	833,294	55.99	14,883
2003	3,988,382.80	248,755	637,680	3,749,541	56.60	66,246
2004	1,773,422.43	90,320	231,534	1,719,231	57.22	30,046
2005	1,819,823.01	72,465	185,763	1,816,042	57.83	31,403
2006	2,285,409.97	64,860	166,268	2,347,683	58.45	40,166
2007	4,031,183.09	68,732	176,193	4,258,108	59.07	72,086
2008	1,623,823.86	9,288	23,810	1,762,396	59.69	29,526
	55,915,315.76	10,824,700	26,638,331	34,868,515		649,541

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 53.7 1.16

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
1948	499.55	500	500			
1949	3,853.68	3,854	3,854			
1951	64.39	64	64			
1952	9,667.79	9,668	9,668			
1953	4,470.10	4,470	4,470			
1954	8,702.48	8,702	8,702			
1955	1,258.25	1,258	1,258			
1957	11,666.72	11,667	11,667			
1958	8,540.94	8,541	8,541			
1959	4,421.19	4,421	4,421			
1960	24,347.47	24,347	24,347			
1961	4,500.12	4,500	4,500			
1962	9,473.89	9,474	9,474			
1963	18,033.36	18,033	18,033			
1964	41,722.02	41,722	41,722			
1965	51,177.02	51,177	51,177			
1966	36,454.26	36,454	36,454			
1967	84,047.75	84,048	84,048			
1968	81,922.16	81,922	81,922			
1969	47,717.65	47,718	47,718			
1970	89,939.37	89,939	89,939			
1971	12,811.94	12,812	12,812			
1972	8,031.31	8,031	8,031			
1973	39,099.19	39,099	39,099			
1974	33,913.76	33,914	33,914			
1975	3,608.34	3,608	3,608			
1976	13,377.95	13,378	13,378			
1977	143,737.16	143,737	143,737			
1978	19,479.81	19,480	19,480			
1979	80,767.39	80,339	213-	80,980	0.08	80,980
1980	40,050.56	39,330	104-	40,155	0.27	40,155
1981	9,394.99	9,113	24-	9,419	0.45	9,419
1982	7,194.56	6,887	18-	7,213	0.64	7,213
1983	70,498.15	66,600	177-	70,675	0.83	70,675
1984	32,084.86	29,903	79-	32,164	1.02	31,533
1985	146,835.44	134,986	358-	147,193	1.21	121,647
1986	106,228.66	96,318	255-	106,484	1.40	76,060
1987	14,616.51	13,057	35-	14,652	1.60	9,158
1988	31,046.89	27,300	72-	31,119	1.81	17,193

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 353 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
1989	71,581.81	61,847	164-	71,746	2.04	35,170
1990	49,298.53	41,805	111-	49,410	2.28	21,671
1991	145,034.89	120,277	319-	145,354	2.56	56,779
1992	78,223.85	63,307	168-	78,392	2.86	27,410
1993	126,113.05	99,213	263-	126,376	3.20	39,493
1994	39,373.45	29,975	79-	39,452	3.58	11,020
1995	79,255.47	58,118	154-	79,409	4.00	19,852
1996	57,175.58	40,063	106-	57,282	4.49	12,758
1997	23,788.49	15,826	42-	23,830	5.02	4,747
1998	52,719.07	32,934	87-	52,806	5.63	9,379
1999	44,663.20	25,905	69-	44,732	6.30	7,100
2000	65,655.22	34,883	92-	65,747	7.03	9,352
2001	126,406.70	60,422	160-	126,567	7.83	16,164
2002	52,957.61	22,279	59-	53,017	8.69	6,101
2003	445,389.87	160,340	425-	445,815	9.60	46,439
2004	197,370.63	58,678	155-	197,526	10.54	18,741
2005	65,961.77	15,303	41-	66,003	11.52	5,729
2006	58,072.06	9,681	26-	58,098	12.50	4,648
2007	173,660.49	17,366	46-	173,706	13.50	12,867
2008	196,293.74	6,537	17-	196,311	14.50	13,539
	3,504,253.11	2,295,130	812,620	2,691,633		842,992
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.2	24.06

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 354 TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -20						
1920	17,567.00	18,825	21,080			
1922	285.72	303	343			
1929	4,322.67	4,428	5,187			
1944	934.03	850	1,121			
1948	29,191.22	25,428	35,029			
1949	65.67	57	79			
1952	30,834.96	25,546	37,002			
1953	137,586.38	112,452	165,104			
1954	4,677.90	3,771	5,613			
1955	124,967.30	99,289	149,961			
1956	26,746.79	20,940	32,096			
1963	15,566.25	10,847	18,680			
1964	22,629.96	15,476	27,156			
1965	14,150.45	9,492	16,981			
1966	12,406.00	8,158	14,887			
1967	126.15	81	151			
1969	360,174.04	222,328	419,987	12,222	33.99	360
1970	31,670.19	19,116	36,111	1,893	34.79	54
1974	91.53	50	94	16	38.07	
1977	149,668.06	75,433	142,496	37,106	40.60	914
1979	734,957.20	348,722	658,752	223,197	42.32	5,274
1990	59,031.99	18,000	34,003	36,835	52.21	706
1998	34,068.07	5,973	11,283	29,599	59.77	495
	1,811,719.53	1,045,565	1,833,196	340,868		7,803
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					43.7	0.43

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -40						
1948	93,779.41	95,160	131,291			
1949	562.72	565	788			
1950	8,389.84	8,335	11,746			
1951	16,005.76	15,726	22,408			
1953	181,141.16	173,968	253,598			
1954	7,520.62	7,136	10,529			
1955	20,507.23	19,230	28,710			
1956	107,470.60	99,544	150,459			
1957	21,585.43	19,739	30,220			
1958	502,072.57	453,372	702,902			
1959	34,497.55	30,736	48,297			
1960	187,721.11	164,992	262,810			
1961	40,351.88	34,980	56,493			
1962	51,762.84	44,234	72,468			
1963	133,168.29	112,122	186,436			
1964	490,281.24	406,620	679,835	6,559	20.38	322
1965	189,479.19	154,759	258,744	6,527	20.83	313
1966	224,542.67	180,505	301,790	12,570	21.29	590
1967	184,905.74	146,209	244,449	14,419	21.76	663
1968	741,414.78	576,287	963,504	74,477	22.24	3,349
1969	779,349.24	595,298	995,289	95,800	22.72	4,217
1970	364,187.52	273,184	456,741	53,122	23.21	2,289
1971	540,614.13	398,108	665,604	91,256	23.70	3,850
1972	237,898.68	171,858	287,332	45,726	24.20	1,890
1973	276,756.42	195,977	327,657	59,802	24.71	2,420
1974	95,857.51	66,483	111,154	23,047	25.23	913
1975	189,556.38	128,656	215,102	50,277	25.76	1,952
1976	148,908.62	98,857	165,281	43,191	26.29	1,643
1977	1,830,390.32	1,187,484	1,985,376	577,170	26.83	21,512
1978	211,512.71	133,964	223,977	72,141	27.38	2,635
1979	1,734,051.30	1,071,089	1,790,773	636,899	27.94	22,795
1980	424,820.22	255,623	427,381	167,367	28.51	5,870
1981	223,611.55	130,920	218,887	94,169	29.09	3,237
1982	623,405.53	354,693	593,018	279,750	29.68	9,426
1983	263,066.08	145,255	242,854	125,439	30.28	4,143
1984	1,307,602.85	699,672	1,169,794	660,850	30.89	21,394
1985	794,456.10	411,306	687,670	424,569	31.51	13,474
1986	520,931.09	260,507	435,546	293,758	32.14	9,140
1987	436,826.35	210,620	352,139	259,418	32.78	7,914

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 355 POLES AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -40						
1988	798,416.62	370,433	619,334	498,449	33.43	14,910
1989	2,648,684.94	1,179,195	1,971,517	1,736,642	34.10	50,928
1990	1,307,295.25	557,483	932,066	898,147	34.77	25,831
1991	1,285,460.04	523,336	874,975	924,669	35.46	26,076
1992	1,964,771.61	760,838	1,272,059	1,478,621	36.17	40,880
1993	1,277,237.35	469,206	784,474	1,003,658	36.88	27,214
1994	2,087,954.56	724,353	1,211,059	1,712,077	37.61	45,522
1995	3,377,428.90	1,100,772	1,840,400	2,888,000	38.36	75,287
1996	753,353.79	229,502	383,708	670,987	39.12	17,152
1997	685,329.93	194,003	324,357	635,105	39.89	15,921
1998	405,352.36	105,781	176,857	390,636	40.68	9,603
1999	525,404.52	125,193	209,312	526,254	41.49	12,684
2000	522,320.04	112,466	188,034	543,214	42.31	12,839
2001	2,157,016.31	414,320	692,709	2,327,114	43.14	53,943
2002	1,731,992.14	290,975	486,486	1,938,303	44.00	44,052
2003	3,502,851.28	503,150	841,226	4,062,766	44.87	90,545
2004	1,313,542.88	155,944	260,726	1,578,234	45.76	34,489
2005	2,145,655.87	200,662	335,490	2,668,428	46.66	57,189
2006	2,186,590.58	147,551	246,693	2,814,534	47.59	59,141
2007	3,536,417.84	144,569	241,708	4,709,277	48.54	97,018
2008	1,350,663.11	18,531	30,982	1,859,946	49.51	37,567
	49,804,703.15	17,862,036	29,693,224	40,033,364		994,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 40.2 2.00

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -20						
1947	9,200.66	8,748	11,041			
1948	111,370.79	104,898	133,645			
1949	4,192.28	3,911	5,031			
1950	796.69	736	956			
1951	7,439.34	6,800	8,927			
1952	2,244.81	2,029	2,694			
1953	563,763.66	504,072	676,516			
1954	10,351.57	9,150	12,422			
1955	57,436.72	50,156	68,924			
1956	130,031.63	112,176	156,038			
1957	29,706.35	25,296	35,648			
1958	946,537.34	795,319	1,135,845			
1959	34,340.67	28,459	41,209			
1960	354,502.57	289,614	425,403			
1961	102,336.96	82,377	122,804			
1962	101,521.81	80,478	121,826			
1963	202,413.74	157,931	242,896			
1964	708,601.93	543,696	850,322			
1965	396,066.13	298,713	475,279			
1966	396,194.69	293,580	475,434			
1967	579,313.11	421,416	695,176			
1968	1,320,274.53	942,201	1,584,329			
1969	1,123,478.90	786,255	1,348,175			
1970	354,244.34	242,856	425,093			
1971	287,865.11	193,169	345,438			
1972	127,813.86	83,897	153,377			
1973	138,340.37	88,765	166,008			
1974	92,332.74	57,848	108,864	1,935	25.33	76
1975	151,086.29	92,356	173,804	7,500	26.00	288
1976	49,356.01	29,400	55,328	3,899	26.69	146
1977	801,947.01	465,193	875,441	86,895	27.38	3,174
1978	140,737.80	79,376	149,377	19,508	28.09	694
1979	1,649,355.60	903,715	1,700,691	278,536	28.80	9,671
1980	232,596.91	123,649	232,694	46,422	29.52	1,573
1981	45,348.40	23,367	43,974	10,444	30.24	345
1982	54,793.43	27,320	51,413	14,339	30.98	463
1983	52,334.81	25,215	47,452	15,350	31.72	484
1984	887,754.53	412,486	776,253	289,052	32.48	8,899
1985	294,351.43	131,681	247,809	105,413	33.24	3,171

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 356 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 53-R2						
NET SALVAGE PERCENT.. -20						
1986	227,451.04	97,849	184,141	88,800	34.00	2,612
1987	124,209.69	51,244	96,436	52,616	34.78	1,513
1988	342,144.12	135,120	254,281	156,292	35.56	4,395
1989	2,355,062.27	887,953	1,671,029	1,155,046	36.35	31,776
1990	1,345,350.86	482,873	908,713	705,708	37.15	18,996
1991	746,333.23	254,350	478,658	416,942	37.95	10,987
1992	1,614,324.52	520,523	979,566	957,623	38.76	24,706
1993	1,012,673.36	307,691	579,040	636,168	39.58	16,073
1994	1,268,956.62	361,957	681,163	841,585	40.40	20,831
1995	1,660,500.77	442,557	832,843	1,159,758	41.23	28,129
1996	677,483.54	167,637	315,474	497,506	42.07	11,826
1997	514,595.95	117,575	221,263	396,252	42.91	9,234
1998	412,543.80	86,288	162,384	332,669	43.76	7,602
1999	777,238.26	147,644	277,850	654,836	44.61	14,679
2000	584,689.84	99,701	187,626	514,002	45.47	11,304
2001	1,059,102.08	159,755	300,641	970,281	46.34	20,938
2002	629,498.42	82,489	155,235	600,163	47.21	12,713
2003	6,299,520.37	700,003	1,317,328	6,242,096	48.09	129,800
2004	1,081,758.39	98,656	185,660	1,112,450	48.97	22,717
2005	914,108.72	64,938	122,206	974,724	49.86	19,549
2006	5,269,147.29	268,727	505,715	5,817,262	50.75	114,626
2007	2,612,441.68	79,941	150,440	2,984,490	51.65	57,783
2008	937,715.23	9,565	18,000	1,107,258	52.55	21,071
	45,019,225.57	14,153,340	24,769,248	29,253,820		642,844

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 45.5 1.43

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 357 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-R3						
NET SALVAGE PERCENT.. 0						
1959	97,594.46	68,492	91,818	5,776	17.89	323
1962	378,575.83	253,381	339,676	38,900	19.84	1,961
1965	179,349.64	113,923	152,722	26,628	21.89	1,216
1969	267,762.15	157,123	210,635	57,127	24.79	2,304
1970	184,636.85	106,074	142,199	42,438	25.53	1,662
1971	626.04	352	472	154	26.29	6
1972	1,036.74	569	763	274	27.06	10
1993	142,495.52	35,439	47,508	94,988	45.08	2,107
2000	132,796.83	18,353	24,604	108,193	51.71	2,092
	1,384,874.06	753,706	1,010,397	374,478		11,681
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						32.1
						0.84

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 358 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. 0						
1959	160,323.92	128,115	122,671	37,653	11.05	3,408
1962	268,938.05	205,361	196,635	72,303	13.00	5,562
1965	181,793.91	131,946	126,339	55,455	15.08	3,677
1969	293,682.23	197,354	188,968	104,714	18.04	5,805
1970	224,326.59	147,607	141,335	82,992	18.81	4,412
1971	939.06	604	578	361	19.60	18
1993	82,156.34	23,004	22,027	60,129	39.60	1,518
2000	56,912.93	8,776	8,403	48,510	46.52	1,043
	1,269,073.03	842,767	806,956	462,117		25,443
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					18.2	2.00

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -5						
1929	188.16	170	198			
1930	69,957.95	62,673	73,456			
1931	146.13	130	153			
1933	2.55	2	2	1	8.36	
1936	257.31	219	262	8	9.40	1
1937	2,499.69	2,113	2,529	96	9.75	10
1942	27.40	22	26	3	11.53	
1943	9,044.14	7,238	8,663	833	11.89	70
1945	104.17	82	98	11	12.63	1
1948	4,787.21	3,643	4,360	667	13.76	48
1949	10,452.56	7,871	9,420	1,555	14.14	110
1950	21,018.49	15,660	18,742	3,327	14.52	229
1951	16,941.35	12,484	14,941	2,847	14.91	191
1952	3,401.11	2,478	2,966	605	15.31	40
1953	4,617.33	3,326	3,981	867	15.70	55
1954	1,298.85	924	1,106	258	16.11	16
1955	7,610.63	5,352	6,405	1,586	16.51	96
1956	18,082.30	12,561	15,033	3,953	16.92	234
1957	36,419.61	24,979	29,896	8,345	17.34	481
1958	2,717.03	1,840	2,202	651	17.75	37
1959	37,094.40	24,787	29,666	9,283	18.18	511
1960	8,526.48	5,621	6,727	2,226	18.61	120
1961	6,721.68	4,370	5,230	1,828	19.04	96
1962	2,856.36	1,831	2,191	808	19.48	41
1963	10,625.91	6,710	8,031	3,126	19.93	157
1964	85,409.53	53,126	63,583	26,097	20.38	1,281
1965	75,583.63	46,300	55,414	23,949	20.83	1,150
1966	107,047.29	64,540	77,244	35,156	21.29	1,651
1967	4,919.19	2,917	3,491	1,674	21.76	77
1968	12,929.21	7,537	9,021	4,555	22.24	205
1969	83,940.69	48,088	57,554	30,584	22.72	1,346
1970	80,803.89	45,459	54,407	30,437	23.21	1,311
1971	91,590.17	50,585	60,542	35,628	23.70	1,503
1972	55,835.61	30,252	36,207	22,420	24.20	926
1973	47,791.66	25,382	30,378	19,803	24.71	801
1974	173,956.71	90,487	108,298	74,357	25.23	2,947
1975	79,890.24	40,667	48,672	35,213	25.76	1,367
1976	15,215.35	7,576	9,067	6,909	26.29	263
1977	64,059.37	31,169	37,304	29,958	26.83	1,117

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 361 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-S0.5						
NET SALVAGE PERCENT.. -5						
1979	3,536.74	1,638	1,960	1,754	27.94	63
1980	745.80	337	403	380	28.51	13
1981	326.76	143	171	172	29.09	6
1982	16,982.48	7,247	8,674	9,158	29.68	309
1983	69,912.22	28,952	34,651	38,757	30.28	1,280
1984	245,257.55	98,424	117,798	139,722	30.89	4,523
1985	276,113.22	107,212	128,316	161,603	31.51	5,129
1986	12,577.80	4,717	5,645	7,562	32.14	235
1987	7,002.01	2,532	3,030	4,322	32.78	132
1988	219,454.50	76,364	91,396	139,031	33.43	4,159
1989	156,812.26	52,360	62,667	101,986	34.10	2,991
1990	420,244.73	134,407	160,864	280,393	34.77	8,064
1991	11,483.53	3,506	4,196	7,862	35.46	222
1992	20,562.54	5,972	7,148	14,443	36.17	399
1993	221,125.97	60,925	72,917	159,265	36.88	4,318
1994	175,974.34	45,787	54,800	129,973	37.61	3,456
1995	74,754.16	18,273	21,870	56,622	38.36	1,476
1996	378,800.79	86,548	103,584	294,157	39.12	7,519
1997	105,793.74	22,461	26,882	84,201	39.89	2,111
1998	121,418.85	23,764	28,442	99,048	40.68	2,435
1999	148,257.10	26,495	31,710	123,960	41.49	2,988
2000	142,386.08	22,994	27,520	121,985	42.31	2,883
2001	548,881.37	79,072	94,637	481,688	43.14	11,166
2002	85,392.93	10,760	12,878	76,785	44.00	1,745
2003	187,238.75	20,171	24,141	172,460	44.87	3,844
2004	202,895.97	18,066	21,622	191,419	45.76	4,183
2005	156,512.57	10,978	13,139	151,199	46.66	3,240
2006	52,039.51	2,634	3,153	51,488	47.59	1,082
	5,316,855.61	1,723,910	2,061,680	3,521,019		98,460
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					35.8	1.85

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
1900	20,620.00	21,651	21,651			
1919	8.27	8	9			
1922	1,598.11	1,565	1,678			
1923	1,593.78	1,552	1,673			
1924	348.81	338	366			
1927	65.29	62	69			
1929	3,342.14	3,155	3,509			
1930	14,937.10	14,021	15,684			
1931	445.26	415	468			
1932	10,530.63	9,769	11,057			
1934	65.39	60	69			
1935	287.04	261	301			
1936	14,017.28	12,672	14,718			
1937	4,636.28	4,163	4,868			
1938	6,972.44	6,217	7,321			
1940	288.49	254	303			
1941	203.14	177	213			
1943	44,957.84	38,610	47,206			
1945	2.37	2	2			
1946	5,804.59	4,863	6,095			
1947	6,740.53	5,598	7,078			
1948	257,059.15	211,530	269,912			
1949	247,036.20	201,467	259,388			
1950	62,686.28	50,629	65,821			
1951	404,835.28	323,696	425,077			
1952	58,570.09	46,339	61,499			
1953	62,360.21	48,821	65,478			
1954	174,580.69	135,154	183,310			
1955	274,652.54	210,233	288,385			
1956	148,134.79	112,021	155,542			
1957	96,219.58	71,883	101,031			
1958	151,737.77	111,894	159,325			
1959	310,587.57	225,966	326,117			
1960	152,885.50	109,690	158,481	2,049	15.20	135
1961	117,752.34	83,272	120,312	3,328	15.67	212
1962	243,786.00	169,840	245,386	10,589	16.15	656
1963	517,663.75	355,099	513,050	30,497	16.64	1,833
1964	624,546.87	421,597	609,127	46,647	17.14	2,722
1965	1,046,228.01	694,606	1,003,573	94,966	17.65	5,381

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
1966	510,734.84	333,132	481,312	54,960	18.18	3,023
1967	437,524.40	280,326	405,018	54,383	18.71	2,907
1968	565,002.93	355,181	513,169	80,084	19.26	4,158
1969	705,330.12	434,952	628,423	112,174	19.81	5,662
1970	1,314,635.99	794,264	1,147,560	232,808	20.38	11,423
1971	722,921.99	427,583	617,776	141,292	20.96	6,741
1972	734,933.58	425,350	614,550	157,130	21.54	7,295
1973	583,788.29	330,211	477,092	135,886	22.14	6,138
1974	781,951.96	432,036	624,210	196,840	22.74	8,656
1975	1,344,631.36	724,709	1,047,066	364,797	23.36	15,616
1976	442,638.64	232,571	336,021	128,750	23.98	5,369
1977	578,752.09	296,006	427,672	180,018	24.62	7,312
1978	33,528.00	16,676	24,094	11,110	25.26	440
1979	312,882.94	151,188	218,438	110,089	25.91	4,249
1980	124,756.08	58,489	84,505	46,489	26.57	1,750
1981	72,003.11	32,698	47,242	28,361	27.24	1,041
1982	143,968.61	63,263	91,403	59,764	27.91	2,141
1983	539,189.68	228,951	330,791	235,358	28.59	8,232
1984	1,039,226.56	425,563	614,857	476,331	29.28	16,268
1985	2,640,522.30	1,040,815	1,503,779	1,268,769	29.98	42,321
1986	732,915.64	277,504	400,940	368,621	30.69	12,011
1987	503,138.24	182,684	263,944	264,351	31.40	8,419
1988	2,001,188.11	695,513	1,004,884	1,096,364	32.11	34,144
1989	1,570,513.04	520,766	752,408	896,631	32.84	27,303
1990	2,302,641.48	726,783	1,050,063	1,367,711	33.57	40,742
1991	1,660,644.85	497,645	719,002	1,024,675	34.30	29,874
1992	1,045,732.79	296,465	428,335	669,684	35.04	19,112
1993	1,856,068.03	495,793	716,326	1,232,545	35.79	34,438
1994	1,614,716.71	404,705	584,722	1,110,731	36.54	30,398
1995	1,142,980.62	267,509	386,499	813,631	37.30	21,813
1996	2,704,981.17	588,212	849,854	1,990,376	38.06	52,296
1997	1,497,211.36	300,266	433,827	1,138,245	38.83	29,314
1998	1,616,892.15	297,104	429,259	1,268,478	39.60	32,032
1999	2,629,730.97	438,205	633,123	2,128,095	40.38	52,702
2000	1,359,426.78	203,404	293,880	1,133,518	41.16	27,539
2001	4,161,164.13	550,522	795,399	3,573,823	41.95	85,192
2002	2,837,411.69	326,529	471,772	2,507,510	42.74	58,669
2003	901,912.04	88,166	127,383	819,625	43.53	18,829
2004	3,166,052.71	254,313	367,434	2,956,921	44.33	66,702

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R1.5						
NET SALVAGE PERCENT.. -5						
2005	1,500,556.03	93,905	135,675	1,439,909	45.14	31,899
2006	1,904,203.49	85,375	123,351	1,876,063	45.95	40,828
2007	3,151,791.26	84,720	122,404	3,186,977	46.77	68,141
2008	2,339,437.43	20,879	30,166	2,426,243	47.59	50,982
	62,919,021.59	18,490,081	26,510,780	39,554,196		1,045,060
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					37.8	1.66

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 362 STATION EQUIPMENT - COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
1966	807.84	808	808			
1971	676.39	676	676			
1974	385.17	385	385			
1975	201.57	202	202			
1976	431.44	431	431			
1977	1,714.39	1,714	1,714			
1978	8.46	8	8			
1980	621.50	610	385	237	0.27	237
1981	18,542.64	17,986	11,365	7,178	0.45	7,178
1982	65,983.31	63,166	39,914	26,069	0.64	26,069
1983	225,959.55	213,464	134,885	91,075	0.83	91,075
1984	120,141.32	111,972	70,754	49,387	1.02	48,419
1985	92,191.35	84,752	53,554	38,637	1.21	31,931
1986	107,051.90	97,064	61,334	45,718	1.40	32,656
1987	94,063.78	84,027	53,096	40,968	1.60	25,605
1988	123,709.39	108,778	68,735	54,974	1.81	30,372
1989	56,190.74	48,549	30,677	25,514	2.04	12,507
1990	138,845.88	117,741	74,399	64,447	2.28	28,266
1991	63,643.69	52,780	33,351	30,293	2.56	11,833
1992	43,282.85	35,029	22,134	21,149	2.86	7,395
1993	48,483.17	38,142	24,102	24,381	3.20	7,619
1994	52,129.92	39,687	25,078	27,052	3.58	7,556
1995	5,368.48	3,937	2,488	2,880	4.00	720
1996	32,658.24	22,884	14,460	18,198	4.49	4,053
1997	32,804.64	21,825	13,791	19,014	5.02	3,788
1998	25,740.18	16,080	10,161	15,579	5.63	2,767
1999	39,220.44	22,748	14,374	24,846	6.30	3,944
2000	52,143.37	27,704	17,506	34,637	7.03	4,927
2001	89,840.24	42,944	27,136	62,704	7.83	8,008
2002	68,838.43	28,960	18,299	50,539	8.69	5,816
2003	39,251.52	14,131	8,929	30,323	9.60	3,159
2004	283,121.17	84,172	53,187	229,934	10.54	21,815
2005	32,776.62	7,604	4,805	27,972	11.52	2,428
2007	47,892.20	4,789	3,026	44,866	13.50	3,323
	2,004,721.78	1,415,749	896,149	1,108,571		433,466
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					2.6	21.62

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R3						
NET SALVAGE PERCENT.. -40						
1927	266.86	374	374			
1932	247.52	347	347			
1947	16,650.35	22,912	23,310			
1948	29,826.48	40,788	41,757			
1949	42,869.14	58,246	59,899	118	1.12	105
1950	64,005.63	86,373	88,824	784	1.37	572
1951	28,695.83	38,463	39,555	619	1.62	382
1952	29,310.15	39,015	40,122	912	1.87	488
1953	42,521.42	56,190	57,785	1,745	2.13	819
1954	50,896.97	66,795	68,691	2,565	2.38	1,078
1955	176,800.98	230,319	236,856	10,665	2.64	4,040
1956	86,712.19	112,134	115,316	6,081	2.90	2,097
1957	75,602.92	97,070	99,825	6,019	3.15	1,911
1958	97,092.24	123,736	127,248	8,681	3.41	2,546
1959	181,768.19	229,842	236,365	18,110	3.68	4,921
1960	139,290.26	174,784	179,744	15,262	3.94	3,874
1961	103,150.85	128,367	132,010	12,401	4.22	2,939
1962	260,155.17	321,094	330,207	34,010	4.50	7,558
1963	294,290.72	359,971	370,187	41,820	4.80	8,713
1964	310,741.07	376,438	387,121	47,916	5.12	9,359
1965	545,227.19	653,858	672,415	90,903	5.45	16,679
1966	399,734.95	474,230	487,689	71,940	5.80	12,403
1967	502,807.26	589,612	606,345	97,585	6.17	15,816
1968	1,220,210.75	1,412,931	1,453,030	255,265	6.57	38,853
1969	748,134.33	854,773	879,032	168,356	6.99	24,085
1970	776,273.36	874,317	899,130	187,653	7.43	25,256
1971	971,910.36	1,077,790	1,108,378	252,297	7.90	31,936
1972	905,883.86	987,830	1,015,865	252,372	8.40	30,044
1973	992,034.65	1,062,886	1,093,051	295,798	8.92	33,161
1974	917,057.14	964,322	991,690	292,190	9.46	30,887
1975	1,097,938.69	1,131,470	1,163,582	373,532	10.03	37,241
1976	958,067.09	966,402	993,829	347,465	10.62	32,718
1977	1,044,598.19	1,029,848	1,059,075	403,362	11.24	35,886
1978	963,884.09	927,873	954,206	395,232	11.87	33,297
1979	945,045.93	886,850	912,019	411,045	12.53	32,805
1980	1,215,564.17	1,110,248	1,141,757	560,033	13.21	42,395
1981	1,172,734.02	1,041,247	1,070,798	571,030	13.90	41,081
1982	1,345,988.52	1,159,838	1,192,755	691,629	14.61	47,339
1983	1,438,060.22	1,200,521	1,234,592	778,692	15.34	50,762

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 38-R3						
NET SALVAGE PERCENT.. -40						
1984	2,770,647.91	2,237,354	2,300,851	1,578,056	16.08	98,138
1985	3,557,300.25	2,772,987	2,851,685	2,128,535	16.84	126,398
1986	3,658,402.26	2,746,802	2,824,757	2,297,006	17.62	130,364
1987	2,675,234.02	1,930,716	1,985,511	1,759,817	18.41	95,590
1988	3,179,101.47	2,200,892	2,263,354	2,187,388	19.21	113,867
1989	3,309,492.23	2,191,082	2,253,266	2,380,023	20.03	118,823
1990	3,216,229.30	2,031,177	2,088,823	2,413,898	20.86	115,719
1991	3,415,853.18	2,051,083	2,109,293	2,672,901	21.70	123,175
1992	3,324,442.21	1,891,009	1,944,677	2,709,542	22.56	120,104
1993	3,012,354.92	1,618,177	1,664,101	2,553,196	23.42	109,018
1994	2,806,876.34	1,416,630	1,456,835	2,472,792	24.30	101,761
1995	3,093,435.40	1,459,916	1,501,349	2,829,461	25.19	112,325
1996	2,732,364.60	1,198,852	1,232,876	2,592,434	26.09	99,365
1997	2,068,017.33	838,167	861,954	2,033,270	27.00	75,306
1998	1,558,580.39	578,888	595,317	1,586,696	27.92	56,830
1999	2,387,183.07	804,767	827,607	2,514,449	28.85	87,156
2000	3,749,646.92	1,134,418	1,166,613	4,082,893	29.79	137,056
2001	3,499,935.01	937,353	963,955	3,935,954	30.73	128,082
2002	4,186,891.61	974,792	1,002,457	4,859,191	31.68	153,384
2003	8,602,113.82	1,699,262	1,747,488	10,295,471	32.64	315,425
2004	3,838,050.01	622,225	639,884	4,733,386	33.60	140,875
2005	3,555,014.69	449,425	462,180	4,514,841	34.57	130,600
2006	4,414,294.74	398,611	409,924	5,770,089	35.55	162,309
2007	4,961,320.82	268,804	276,432	6,669,417	36.53	182,574
2008	7,719,716.48	139,418	143,375	10,664,228	37.51	284,304

111,484,548.69	55,562,911	57,139,345	98,939,021	3,982,594

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..	24.8	3.57

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -20						
1932	342.14	355	411			
1945	877.18	787	1,053			
1947	379,514.37	332,455	455,417			
1948	145,064.72	125,493	174,078			
1949	187,071.81	159,789	224,486			
1950	214,816.91	181,065	257,780			
1951	138,852.75	115,487	166,623			
1952	134,034.13	109,983	160,339	502	14.23	35
1953	160,523.20	129,870	189,331	3,297	14.66	225
1954	168,976.57	134,782	196,492	6,280	15.09	416
1955	569,768.52	447,770	652,783	30,939	15.53	1,992
1956	204,520.60	158,323	230,812	14,613	15.97	915
1957	178,795.95	136,264	198,653	15,902	16.42	968
1958	187,257.63	140,466	204,779	19,930	16.87	1,181
1959	260,566.13	192,329	280,388	32,291	17.32	1,864
1960	153,539.65	111,451	162,479	21,769	17.78	1,224
1961	142,782.47	101,844	148,474	22,865	18.25	1,253
1962	285,530.08	200,099	291,715	50,921	18.72	2,720
1963	217,526.91	149,728	218,282	42,750	19.19	2,228
1964	196,385.22	132,654	193,390	42,272	19.67	2,149
1965	336,265.99	222,823	324,843	78,676	20.15	3,905
1966	290,898.41	188,956	275,470	73,608	20.64	3,566
1967	290,301.27	184,701	269,267	79,095	21.14	3,741
1968	727,362.72	453,089	660,537	212,298	21.64	9,810
1969	507,437.25	309,334	450,964	157,961	22.14	7,135
1970	457,930.54	272,780	397,673	151,844	22.66	6,701
1971	576,730.01	335,726	489,439	202,637	23.17	8,746
1972	620,672.91	352,741	514,245	230,562	23.69	9,732
1973	499,772.60	276,954	403,758	195,969	24.22	8,091
1974	450,072.31	243,039	354,315	185,772	24.75	7,506
1975	580,925.38	305,474	445,336	251,774	25.28	9,959
1976	610,621.84	312,296	455,282	277,464	25.82	10,746
1977	715,361.16	355,391	518,108	340,325	26.37	12,906
1978	585,752.62	282,426	411,736	291,167	26.92	10,816
1979	559,996.12	261,809	381,679	290,316	27.47	10,568
1980	733,964.23	332,133	484,201	396,556	28.03	14,148
1981	612,794.96	268,184	390,973	344,381	28.59	12,046
1982	668,406.82	282,335	411,603	390,485	29.16	13,391
1983	659,817.69	268,651	391,654	400,127	29.73	13,459

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R0.5						
NET SALVAGE PERCENT.. -20						
1984	1,341,928.32	526,090	766,962	843,352	30.30	27,833
1985	2,137,285.23	805,329	1,174,052	1,390,690	30.87	45,050
1986	2,450,079.13	885,263	1,290,584	1,649,511	31.45	52,449
1987	2,496,213.05	862,691	1,257,677	1,737,779	32.04	54,238
1988	3,150,469.51	1,040,033	1,516,216	2,264,347	32.62	69,416
1989	3,771,356.00	1,185,714	1,728,598	2,797,029	33.21	84,222
1990	3,015,973.36	900,811	1,313,251	2,305,917	33.80	68,222
1991	3,560,101.80	1,007,366	1,468,592	2,803,530	34.39	81,522
1992	2,829,171.31	756,068	1,102,237	2,292,769	34.98	65,545
1993	3,199,279.34	803,531	1,171,431	2,667,704	35.58	74,978
1994	2,257,866.21	531,592	774,983	1,934,456	36.17	53,482
1995	3,001,147.08	658,692	960,276	2,641,100	36.77	71,828
1996	3,045,255.45	619,770	903,534	2,750,773	37.37	73,609
1997	1,918,381.84	359,581	524,216	1,777,842	37.97	46,822
1998	1,243,063.88	213,161	310,758	1,180,919	38.57	30,618
1999	2,090,883.44	324,421	472,958	2,036,102	39.18	51,968
2000	3,541,912.64	493,034	718,771	3,531,524	39.78	88,776
2001	2,282,674.19	280,495	408,921	2,330,288	40.39	57,695
2002	2,721,443.77	290,324	423,250	2,842,483	41.00	69,329
2003	5,322,994.80	480,986	701,207	5,686,387	41.61	136,659
2004	2,759,075.39	204,613	298,296	3,012,594	42.22	71,355
2005	3,120,892.17	179,763	262,068	3,483,003	42.84	81,303
2006	3,561,135.33	147,004	214,311	4,059,051	43.45	93,419
2007	4,227,143.47	105,002	153,077	4,919,495	44.07	111,629
2008	6,488,621.53	53,726	78,325	7,708,021	44.69	172,478
	89,946,180.01	22,284,896	32,433,399	75,502,014		2,028,587

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 37.2 2.26

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1914	131,444.14	158,324	145,378	18,927	2.00	9,464
1915	1,037.60	1,243	1,141	156	2.27	69
1916	2,080.39	2,480	2,277	323	2.54	127
1917	316.72	376	345	51	2.82	18
1918	11,646.54	13,737	12,614	1,944	3.10	627
1919	3,510.12	4,117	3,780	608	3.39	179
1920	209,714.09	244,605	224,604	37,539	3.68	10,201
1921	95,839.53	111,174	102,083	17,716	3.96	4,474
1922	111,446.76	128,540	118,029	21,279	4.25	5,007
1923	41,982.99	48,149	44,212	8,267	4.54	1,821
1924	111,312.49	126,924	116,546	22,595	4.83	4,678
1925	193,991.05	219,913	201,931	40,558	5.12	7,921
1926	29,644.59	33,409	30,677	6,379	5.41	1,179
1927	86,349.30	96,754	88,843	19,094	5.70	3,350
1928	131,703.84	146,702	134,706	29,924	5.99	4,996
1929	120,395.92	133,278	122,380	28,115	6.29	4,470
1930	80,936.31	89,070	81,787	19,383	6.58	2,946
1931	41,538.45	45,427	41,712	10,211	6.88	1,484
1932	42,511.19	46,204	42,426	10,713	7.18	1,492
1933	94,904.60	102,497	94,116	24,515	7.48	3,277
1934	6,679.37	7,168	6,582	1,767	7.78	227
1935	4,861.25	5,183	4,759	1,318	8.09	163
1936	7,147.32	7,568	6,949	1,985	8.41	236
1937	12,120.24	12,746	11,704	3,446	8.73	395
1938	16,093.63	16,804	15,430	4,687	9.06	517
1939	16,397.62	16,998	15,608	4,889	9.39	521
1940	4,994.36	5,139	4,719	1,524	9.73	157
1941	33,042.16	33,732	30,974	10,329	10.08	1,025
1942	798.33	809	743	255	10.43	24
1943	13,449.45	13,510	12,405	4,407	10.80	408
1944	767.93	765	702	258	11.17	23
1945	24,818.21	24,508	22,504	8,519	11.55	738
1946	25,122.56	24,579	22,569	8,834	11.95	739
1947	25,861.44	25,069	23,019	9,308	12.35	754
1948	140,075.28	134,472	123,476	51,618	12.76	4,045
1949	210,800.63	200,366	183,982	79,519	13.18	6,033
1950	87,170.05	81,983	75,279	33,684	13.62	2,473
1951	82,373.45	76,648	70,381	32,586	14.06	2,318
1952	323,591.06	297,785	273,435	131,054	14.51	9,032

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1953	88,008.73	80,044	73,499	36,512	14.98	2,437
1954	77,186.80	69,381	63,708	32,776	15.45	2,121
1955	189,533.44	168,258	154,500	82,417	15.94	5,170
1956	47,980.20	42,049	38,611	21,364	16.44	1,300
1957	12,572.31	10,872	9,983	5,732	16.95	338
1958	111,533.40	95,138	87,359	52,058	17.47	2,980
1959	24,946.48	20,983	19,267	11,916	17.99	662
1960	53,067.98	43,973	40,377	25,958	18.54	1,400
1961	159,292.68	130,003	119,373	79,743	19.09	4,177
1962	148,745.49	119,498	109,727	76,205	19.65	3,878
1963	377,226.20	298,197	273,814	197,719	20.22	9,778
1964	166,801.83	129,647	119,046	89,456	20.80	4,301
1965	274,078.01	209,293	192,179	150,419	21.40	7,029
1966	384,444.47	288,333	264,756	215,800	22.00	9,809
1967	582,273.92	428,626	393,578	334,264	22.61	14,784
1968	514,186.34	371,243	340,887	301,846	23.23	12,994
1969	261,352.27	184,907	169,787	156,903	23.87	6,573
1970	812,703.31	563,203	517,150	498,729	24.51	20,348
1971	696,255.26	472,148	433,541	436,778	25.16	17,360
1972	205,044.27	135,970	124,852	131,453	25.82	5,091
1973	317,482.52	205,729	188,907	207,946	26.49	7,850
1974	309,325.78	195,649	179,651	207,006	27.17	7,619
1975	357,859.53	220,799	202,744	244,580	27.85	8,782
1976	364,901.74	219,352	201,416	254,711	28.55	8,922
1977	430,537.00	251,972	231,368	306,803	29.25	10,489
1978	151,196.55	86,050	79,014	109,982	29.96	3,671
1979	346,683.47	191,629	175,960	257,394	30.68	8,390
1980	268,159.53	143,767	132,011	203,188	31.41	6,469
1981	88,095.99	45,755	42,014	68,106	32.15	2,118
1982	60,440.31	30,371	27,888	47,662	32.89	1,449
1983	179,234.75	87,018	79,903	144,140	33.64	4,285
1984	1,231,748.24	576,612	529,463	1,010,222	34.40	29,367
1985	1,720,892.17	775,477	712,067	1,439,048	35.17	40,917
1986	1,663,355.09	720,441	661,531	1,417,663	35.94	39,445
1987	2,108,643.21	876,141	804,500	1,831,304	36.72	49,872
1988	1,464,143.68	581,997	534,408	1,295,772	37.51	34,545
1989	1,651,566.17	626,563	575,329	1,489,129	38.31	38,871
1990	2,059,278.18	743,657	682,849	1,891,249	39.11	48,357
1991	1,933,494.71	662,705	608,516	1,808,352	39.92	45,299

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 55-R2						
NET SALVAGE PERCENT.. -25						
1992	2,292,683.26	743,689	682,878	2,182,976	40.73	53,596
1993	1,863,902.53	569,655	523,075	1,806,803	41.55	43,485
1994	2,053,647.81	589,140	540,966	2,026,094	42.38	47,808
1995	1,601,059.36	429,084	393,998	1,607,326	43.21	37,198
1996	1,696,897.98	422,315	387,783	1,733,339	44.05	39,349
1997	1,357,488.07	311,883	286,381	1,410,479	44.89	31,421
1998	2,443,794.42	513,808	471,794	2,582,949	45.75	56,458
1999	1,513,966.98	288,978	265,348	1,627,111	46.60	34,917
2000	3,227,051.00	553,036	507,815	3,525,999	47.46	74,294
2001	1,897,490.79	287,707	264,181	2,107,682	48.33	43,610
2002	3,320,624.30	437,077	401,338	3,749,442	49.21	76,193
2003	5,693,770.04	636,991	584,905	6,532,308	50.08	130,437
2004	4,987,501.07	456,980	419,613	5,814,763	50.97	114,082
2005	4,437,343.49	317,825	291,837	5,254,842	51.85	101,347
2006	7,801,382.85	398,846	366,232	9,385,497	52.75	177,924
2007	7,584,448.55	232,274	213,281	9,267,280	53.65	172,736
2008	4,952,900.00	50,767	46,616	6,144,509	54.55	112,640
	83,198,695.47	21,082,260	19,358,381	84,639,988		1,974,350

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 42.9 2.37

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -5						
1927	36.53	34	38			
1932	3,609.46	3,284	3,790			
1934	76.16	68	80			
1938	13.36	12	14			
1943	28,058.56	23,587	29,461			
1946	40.73	33	43			
1947	455.00	369	478			
1948	894,898.13	719,767	939,643			
1949	103,640.65	82,553	108,823			
1950	434,393.86	342,541	456,114			
1951	77,981.78	60,854	81,881			
1952	77,313.42	59,683	81,179			
1953	107,897.09	82,363	113,292			
1954	272,961.00	205,957	286,609			
1955	500,249.15	373,041	525,262			
1956	163,653.91	120,526	171,837			
1957	56,031.72	40,736	58,833			
1958	126,437.36	90,701	132,759			
1959	129,790.86	91,826	136,280			
1960	113,985.79	79,495	119,685			
1961	116,046.58	79,738	121,849			
1962	226,331.03	153,140	237,648			
1963	336,348.93	223,978	353,166			
1964	369,179.93	241,809	387,639			
1965	561,191.25	361,211	589,251			
1966	691,142.67	437,016	725,700			
1967	543,875.70	337,616	571,069			
1968	1,746,458.59	1,063,593	1,833,782			
1969	553,085.42	330,092	580,740			
1970	1,318,693.07	770,961	1,384,628			
1971	1,176,624.04	673,323	1,225,109	10,346	22.75	455
1972	927,367.11	519,001	944,321	29,414	23.35	1,260
1973	1,211,998.37	662,769	1,205,906	66,692	23.96	2,783
1974	1,262,617.51	674,010	1,226,359	99,389	24.58	4,043
1975	1,231,718.52	641,220	1,166,698	126,606	25.21	5,022
1976	1,420,641.44	720,777	1,311,452	180,222	25.84	6,975
1977	1,009,614.47	498,457	906,941	153,154	26.49	5,782
1978	637,343.51	305,963	556,699	112,512	27.14	4,146
1979	507,125.58	236,422	430,169	102,313	27.80	3,680

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 50-R1.5						
NET SALVAGE PERCENT.. -5						
1980	1,133,250.28	512,376	932,267	257,646	28.47	9,050
1981	774,865.68	339,438	617,606	196,003	29.14	6,726
1982	568,181.52	240,665	437,889	158,702	29.83	5,320
1983	961,933.17	393,508	715,987	294,043	30.52	9,634
1984	2,442,420.97	963,242	1,752,616	811,926	31.22	26,007
1985	2,539,770.67	964,300	1,754,541	912,218	31.92	28,578
1986	4,066,429.40	1,483,311	2,698,880	1,570,871	32.63	48,142
1987	4,789,928.26	1,674,798	3,047,290	1,982,135	33.35	59,434
1988	4,358,637.06	1,458,095	2,653,000	1,923,569	34.07	56,459
1989	5,336,009.53	1,703,254	3,099,066	2,503,744	34.80	71,947
1990	5,488,443.31	1,667,773	3,034,508	2,728,357	35.53	76,790
1991	5,140,751.79	1,482,233	2,696,919	2,700,870	36.27	74,466
1992	4,431,566.14	1,207,956	2,197,873	2,455,271	37.02	66,323
1993	3,793,731.37	974,344	1,772,816	2,210,602	37.77	58,528
1994	4,922,287.65	1,186,665	2,159,134	3,009,268	38.52	78,122
1995	4,109,600.53	925,153	1,683,313	2,631,768	39.28	67,000
1996	5,660,391.96	1,182,739	2,151,990	3,791,422	40.05	94,667
1997	4,976,033.79	959,280	1,745,407	3,479,428	40.82	85,238
1998	3,662,077.10	646,759	1,176,776	2,668,405	41.59	64,160
1999	4,682,839.56	750,331	1,365,225	3,551,757	42.37	83,827
2000	6,201,146.65	892,035	1,623,055	4,888,149	43.15	113,283
2001	5,684,897.56	723,460	1,316,334	4,652,808	43.94	105,890
2002	6,861,257.53	759,335	1,381,608	5,822,712	44.73	130,175
2003	12,858,676.67	1,207,044	2,196,214	11,305,397	45.53	248,307
2004	9,923,008.62	764,766	1,391,490	9,027,669	46.33	194,856
2005	10,032,732.71	602,566	1,096,367	9,438,002	47.14	200,212
2006	10,935,555.78	470,776	856,576	10,625,758	47.95	221,601
2007	14,005,726.40	361,768	658,236	14,047,777	48.77	288,041
2008	17,091,229.32	147,155	267,748	17,678,043	49.59	356,484
	186,372,309.22	37,953,651	67,485,958	128,204,968		2,963,413

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 43.3 1.59

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 34-R2						
NET SALVAGE PERCENT.. +10						
1938	475.86	428	428			
1946	420.04	376	378			
1947	7,161.28	6,364	6,445			
1948	9,440.51	8,327	8,496			
1949	5,289.97	4,628	4,761			
1950	30,371.26	26,361	27,334			
1951	13,859.52	11,927	12,474			
1952	1,217.32	1,039	1,096			
1953	59,765.02	50,545	53,789			
1954	16,967.88	14,225	15,271			
1955	157,139.30	130,521	141,425			
1956	28,881.14	23,768	25,993			
1957	39,284.96	32,029	35,356			
1958	22,064.53	17,821	19,858			
1959	122,647.78	98,108	110,383			
1960	122,157.20	96,749	109,941			
1961	60,780.99	47,674	54,703			
1962	85,343.92	66,241	76,810			
1963	121,226.06	93,120	109,103			
1964	159,242.01	120,975	143,318			
1965	167,952.56	126,126	151,157			
1966	164,062.40	121,772	147,656			
1967	361,636.52	265,065	325,473			
1968	311,796.57	225,560	280,617			
1969	365,249.11	260,547	328,724			
1970	814,081.52	572,364	732,673			
1971	742,887.66	514,219	668,599			
1972	809,962.45	551,682	728,966			
1973	1,006,935.66	674,063	906,242			
1974	851,154.27	559,438	766,039			
1975	727,263.20	468,779	654,537			
1976	1,126,415.26	711,466	1,013,774			
1977	1,303,586.62	805,773	1,173,228			
1978	1,419,425.53	857,447	1,277,483			
1979	1,363,093.57	803,912	1,226,784			
1980	1,204,626.51	692,239	1,084,164			
1981	1,025,541.48	573,637	922,987			
1982	1,198,100.41	651,395	1,078,290			
1983	1,685,551.44	889,263	1,516,996			

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R2						
NET SALVAGE PERCENT.. +10						
1984	2,284,599.68	1,167,065	1,997,118	59,022	14.70	4,015
1985	2,125,952.94	1,050,051	1,796,880	116,478	15.34	7,593
1986	2,228,203.86	1,061,650	1,816,729	188,654	16.00	11,791
1987	3,220,480.93	1,476,462	2,526,568	371,865	16.68	22,294
1988	3,682,417.37	1,621,958	2,775,546	538,630	17.36	31,027
1989	2,903,208.34	1,224,922	2,096,125	516,763	18.06	28,614
1990	2,843,406.04	1,145,438	1,960,110	598,955	18.78	31,893
1991	2,302,789.11	883,304	1,511,538	560,972	19.51	28,753
1992	3,081,707.37	1,121,618	1,919,348	854,189	20.25	42,182
1993	2,707,828.86	931,926	1,594,741	842,305	21.00	40,110
1994	2,358,207.79	764,059	1,307,482	814,905	21.76	37,450
1995	3,260,374.69	989,165	1,692,690	1,241,647	22.54	55,086
1996	2,884,640.22	814,680	1,394,106	1,202,070	23.33	51,525
1997	2,305,256.29	602,917	1,031,731	1,043,000	24.12	43,242
1998	3,387,810.69	813,481	1,392,055	1,656,975	24.93	66,465
1999	2,084,768.83	455,188	778,932	1,097,360	25.75	42,616
2000	3,293,722.69	646,821	1,106,861	1,857,489	26.58	69,883
2001	2,695,127.65	469,356	803,177	1,622,438	27.42	59,170
2002	4,860,197.64	737,049	1,261,261	3,112,917	28.27	110,114
2003	3,663,635.84	472,169	807,991	2,489,281	29.13	85,454
2004	2,893,898.89	306,290	524,133	2,080,376	30.00	69,346
2005	4,112,892.57	340,918	583,390	3,118,213	30.87	101,011
2006	4,305,268.60	255,345	436,954	3,437,788	31.76	108,243
2007	4,170,494.67	149,012	254,994	3,498,451	32.65	107,150
2008	7,514,143.61	89,268	152,758	6,609,971	33.55	197,019
	98,884,094.46	30,766,085	49,464,969	39,530,714		1,452,046

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 27.2 1.47

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT..-100						
1931	113.83	213	142	86	3.07	28
1935	214.26	393	262	167	3.98	42
1945	16.02	28	19	13	6.26	2
1948	8,916.82	15,217	10,129	7,705	7.04	1,094
1949	11,269.58	19,106	12,717	9,822	7.31	1,344
1950	13,497.26	22,721	15,124	11,871	7.60	1,562
1951	11,895.09	19,879	13,232	10,558	7.89	1,338
1952	112,250.56	186,156	123,909	100,592	8.20	12,267
1953	93,856.96	154,357	102,743	84,971	8.53	9,961
1954	166,644.55	271,764	180,891	152,398	8.86	17,201
1955	223,155.39	360,574	240,005	206,306	9.22	22,376
1956	139,340.72	223,001	148,434	130,247	9.59	13,582
1957	145,421.06	230,434	153,381	137,461	9.97	13,787
1958	181,059.77	283,793	188,898	173,222	10.38	16,688
1959	156,743.61	242,953	161,714	151,773	10.80	14,053
1960	171,582.84	262,796	174,922	168,244	11.24	14,968
1961	123,032.80	186,075	123,855	122,211	11.70	10,445
1962	191,230.99	285,393	189,963	192,499	12.18	15,805
1963	141,600.71	208,436	138,739	144,462	12.67	11,402
1964	142,126.49	206,140	137,211	147,042	13.19	11,148
1965	107,795.99	153,976	102,489	113,103	13.72	8,244
1966	242,802.66	341,235	227,132	258,473	14.27	18,113
1967	344,264.00	475,773	316,683	371,845	14.83	25,074
1968	491,441.22	667,377	444,219	538,663	15.41	34,955
1969	281,353.52	375,044	249,636	313,071	16.01	19,555
1970	335,974.61	439,253	292,375	379,574	16.62	22,838
1971	287,504.14	368,465	245,257	329,751	17.24	19,127
1972	273,787.56	343,603	228,709	318,866	17.88	17,834
1973	214,661.63	263,476	175,375	253,948	18.54	13,697
1974	251,996.15	302,295	201,213	302,779	19.21	15,762
1975	535,064.68	626,668	417,122	653,007	19.89	32,831
1976	449,319.14	513,302	341,663	556,975	20.58	27,064
1977	521,023.57	580,108	386,131	655,916	21.28	30,823
1978	4,457,078.90	4,828,799	3,214,138	5,700,020	22.00	259,092
1979	648,729.24	683,371	454,864	842,594	22.72	37,086
1980	520,039.59	531,688	353,901	686,178	23.46	29,249
1981	552,047.33	547,189	364,219	739,876	24.21	30,561
1982	111,588.47	107,080	71,274	151,903	24.97	6,083
1983	712,782.87	661,035	439,997	985,569	25.74	38,289

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 369 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT..-100						
1984	898,179.56	804,230	535,311	1,261,048	26.51	47,569
1985	823,216.35	709,942	472,551	1,173,882	27.30	42,999
1986	294,659.77	244,332	162,632	426,688	28.10	15,185
1987	740,923.87	589,627	392,467	1,089,381	28.90	37,695
1988	650,329.16	495,291	329,675	970,983	29.72	32,671
1989	1,051,843.53	765,111	509,272	1,594,415	30.54	52,207
1990	1,251,445.83	866,501	576,759	1,926,133	31.38	61,381
1991	1,372,630.46	902,367	600,632	2,144,629	32.22	66,562
1992	1,497,939.83	931,719	620,170	2,375,710	33.07	71,839
1993	1,268,385.99	744,035	495,244	2,041,528	33.92	60,187
1994	459,990.26	253,179	168,521	751,460	34.79	21,600
1995	583,811.07	300,196	199,816	967,806	35.66	27,140
1996	411,470.95	196,436	130,751	692,191	36.54	18,943
1997	47,428.51	20,906	13,915	80,942	37.42	2,163
1998	257,737.32	104,074	69,274	446,201	38.31	11,647
1999	141,892.73	51,961	34,586	249,199	39.21	6,355
2000	6,750,360.17	2,219,518	1,477,353	12,023,367	40.11	299,760
2001	95,889.71	27,885	18,561	173,218	41.02	4,223
2002	465,367.98	117,459	78,183	852,553	41.94	20,328
2003	2,263,288.04	484,796	322,689	4,203,887	42.86	98,084
2004	916,574.43	161,134	107,254	1,725,895	43.78	39,422
2005	372,875.85	51,084	34,002	711,750	44.71	15,919
2006	790,111.07	77,431	51,540	1,528,682	45.65	33,487
2007	644,413.45	37,892	25,221	1,263,606	46.59	27,122
2008	4,052,124.80	79,422	52,865	8,051,385	47.53	169,396
	41,476,115.27	27,225,694	18,121,931	64,830,300		2,159,254

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 30.0 5.21

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. 0						
1947	181,250.50	165,137	181,251			
1948	40,823.05	36,933	40,823			
1949	47,935.26	43,051	47,935			
1950	76,654.08	68,329	76,654			
1951	29,154.27	25,784	29,154			
1952	47,890.71	41,995	47,891			
1953	40,726.55	35,420	40,727			
1954	57,507.54	49,566	57,508			
1955	70,668.27	60,365	70,668			
1956	109,812.50	92,912	109,813			
1957	84,920.28	71,172	84,920			
1958	88,468.40	73,402	88,468			
1959	95,202.88	78,171	95,203			
1960	80,658.59	65,535	80,659			
1961	70,241.80	56,446	70,242			
1962	110,739.20	87,971	110,739			
1963	96,081.20	75,424	96,081			
1964	100,874.31	78,208	100,874			
1965	96,275.47	73,680	96,275			
1966	125,619.56	94,843	125,620			
1967	131,436.79	97,815	131,437			
1968	204,310.50	149,780	204,311			
1969	183,930.07	132,742	183,930			
1970	206,251.08	146,438	206,251			
1971	224,938.45	156,962	224,367	571	10.88	52
1972	251,833.79	172,506	246,586	5,248	11.34	463
1973	260,924.54	175,315	250,601	10,324	11.81	874
1974	308,329.13	203,066	290,269	18,060	12.29	1,469
1975	411,587.51	265,350	379,300	32,288	12.79	2,524
1976	858,230.34	540,943	773,241	84,989	13.31	6,385
1977	848,397.79	522,443	746,797	101,601	13.83	7,346
1978	955,208.57	573,889	820,335	134,874	14.37	9,386
1979	1,072,016.99	627,452	896,900	175,117	14.93	11,729
1980	862,507.08	491,112	702,011	160,496	15.50	10,355
1981	818,634.62	452,951	647,463	171,172	16.08	10,645
1982	753,868.28	404,601	578,350	175,518	16.68	10,523
1983	1,156,965.99	601,275	859,482	297,484	17.29	17,206
1984	1,351,557.75	679,158	970,810	380,748	17.91	21,259
1985	1,545,816.27	749,721	1,071,675	474,141	18.54	25,574

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 36-R1.5						
NET SALVAGE PERCENT.. 0						
1986	1,664,354.18	777,087	1,110,793	553,561	19.19	28,846
1987	1,324,296.82	594,477	849,764	474,533	19.84	23,918
1988	917,457.87	394,782	564,314	353,144	20.51	17,218
1989	857,132.88	352,624	504,052	353,081	21.19	16,663
1990	1,038,803.31	407,419	582,378	456,425	21.88	20,860
1991	551,312.06	205,695	294,027	257,285	22.57	11,399
1992	753,650.00	266,265	380,608	373,042	23.28	16,024
1993	564,254.84	188,066	268,828	295,427	24.00	12,309
1994	698,565.62	218,861	312,847	385,719	24.72	15,604
1995	546,914.52	160,301	229,139	317,776	25.45	12,486
1996	586,396.30	159,793	228,413	357,983	26.19	13,669
1997	593,640.18	149,419	213,584	380,056	26.94	14,107
1998	1,777,859.70	410,330	586,539	1,191,321	27.69	43,024
1999	477,012.25	100,029	142,985	334,027	28.45	11,741
2000	1,251,266.72	235,614	336,794	914,473	29.22	31,296
2001	704,657.59	117,607	168,111	536,547	29.99	17,891
2002	431,053.47	62,632	89,528	341,525	30.77	11,099
2003	814,789.32	100,464	143,606	671,183	31.56	21,267
2004	510,312.36	51,746	73,967	436,345	32.35	13,488
2005	696,979.12	55,201	78,906	618,073	33.15	18,645
2006	6,876,779.25	389,913	557,355	6,319,424	33.96	186,084
2007	646,421.17	22,108	31,602	614,819	34.77	17,682
2008	1,153,726.59	13,152	18,800	1,134,927	35.59	31,889
	39,495,886.08	13,951,448	19,602,561	19,893,327		742,999

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 26.8 1.88

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

SURVIVOR CURVE.. IOWA 20-L1.5
NET SALVAGE PERCENT.. -15

1946	1,215.56	1,370	1,398
1948	24.61	27	28
1968	20.15	19	23
1969	302.56	278	348
1973	788.36	689	907
1974	2,004.57	1,729	2,305
1975	7,285.64	6,192	8,378
1976	4,230.98	3,542	4,866
1977	4,176.73	3,442	4,803
1978	656.17	532	755
1979	2,807.36	2,237	3,228
1980	6,176.76	4,834	7,103
1981	8,815.56	6,777	10,138
1982	11,633.18	8,769	13,378
1983	8,830.30	6,530	10,155
1984	7,391.75	5,355	8,501
1985	8,234.64	5,843	9,470
1986	46,958.75	32,618	54,003
1987	24,641.46	16,733	28,338
1988	49,872.71	33,122	57,354
1989	52,697.49	34,180	60,602
1990	105,098.25	66,475	120,863
1991	96,495.84	59,480	110,970
1992	86,306.67	51,760	99,253
1993	85,358.27	49,670	98,162
1994	97,935.21	55,074	112,625
1995	3,823.05	2,071	4,397
1996	187.09	97	215
1997	2.41	1	3
1998	110.78	52	127
2000	820,486.77	329,302	943,560
2001	1,438.46	523	1,654
2002	2,210.49	714	2,542
2003	527,126.33	147,609	606,195
2004	200,688.82	47,082	230,792
2005	112,575.31	20,973	129,462
2006	227,483.58	30,870	261,606
2007	263,156.46	21,789	302,630
2008	350,383.98	9,671	402,941

3,229,633.06 1,068,031 3,714,078

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 0.0 0.00

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. -5						
1947	28,814.04	23,236	14,598	15,657	5.80	2,699
1948	902.38	724	455	492	5.91	83
1949	1,449.96	1,156	726	796	6.02	132
1950	931.73	738	464	514	6.14	84
1951	1,645.46	1,295	814	914	6.26	146
1952	3,727.97	2,914	1,831	2,083	6.39	326
1953	17,596.10	13,657	8,580	9,896	6.52	1,518
1954	8,505.15	6,555	4,118	4,812	6.65	724
1955	33,418.87	25,559	16,057	19,033	6.79	2,803
1956	181,645.09	137,781	86,558	104,169	6.94	15,010
1957	111,313.73	83,732	52,603	64,276	7.09	9,066
1958	79,082.95	58,956	37,038	45,999	7.25	6,345
1959	121,856.60	90,025	56,557	71,392	7.41	9,635
1960	30,967.82	22,657	14,234	18,282	7.58	2,412
1961	59,720.23	43,267	27,182	35,524	7.75	4,584
1962	83,830.55	60,101	37,757	50,265	7.93	6,339
1963	31,102.82	22,064	13,861	18,797	8.11	2,318
1964	28,929.88	20,291	12,747	17,629	8.30	2,124
1965	37,389.82	25,927	16,288	22,971	8.49	2,706
1966	13,301.48	9,112	5,724	8,243	8.69	949
1967	57,077.07	38,619	24,262	35,669	8.89	4,012
1968	171,339.44	114,420	71,882	108,024	9.10	11,871
1969	54,716.41	36,057	22,652	34,800	9.31	3,738
1970	73,037.41	47,455	29,813	46,876	9.53	4,919
1971	58,818.59	37,673	23,667	38,093	9.75	3,907
1972	59,001.10	37,220	23,383	38,568	9.98	3,865
1973	109,988.16	68,276	42,893	72,595	10.22	7,103
1974	100,662.37	61,472	38,619	67,076	10.46	6,413
1975	151,184.26	90,801	57,044	101,699	10.70	9,505
1976	145,210.25	85,689	53,833	98,638	10.95	9,008
1977	69,441.13	40,219	25,267	47,646	11.21	4,250
1978	82,942.07	47,133	29,610	57,479	11.47	5,011
1979	79,875.62	44,484	27,946	55,923	11.74	4,763
1980	322,059.81	175,709	110,386	227,777	12.01	18,966
1981	222,695.92	118,880	74,684	159,147	12.29	12,949
1982	454,640.21	237,159	148,991	328,381	12.58	26,103
1983	422,044.32	215,015	135,079	308,068	12.87	23,937
1984	417,390.86	207,385	130,286	307,974	13.17	23,385
1985	586,512.15	283,778	178,278	437,560	13.48	32,460

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-L0.5						
NET SALVAGE PERCENT.. -5						
1986	347,096.69	163,420	102,666	261,786	13.79	18,984
1987	896,510.41	410,046	257,604	683,732	14.11	48,457
1988	719,557.46	319,138	200,493	555,042	14.44	38,438
1989	860,131.15	369,564	232,172	670,966	14.77	45,428
1990	551,502.50	229,083	143,917	435,161	15.11	28,800
1991	636,247.29	254,932	160,156	507,904	15.46	32,853
1992	740,881.26	285,654	179,457	598,468	15.82	37,830
1993	418,241.34	154,758	97,224	341,929	16.19	21,120
1994	837,646.98	296,929	186,540	692,989	16.56	41,847
1995	1,594,142.64	538,980	338,605	1,335,245	16.95	78,776
1996	1,430,015.39	459,464	288,650	1,212,866	17.35	69,906
1997	901,863.16	273,860	172,048	774,908	17.77	43,608
1998	1,079,603.16	307,881	193,421	940,162	18.21	51,629
1999	611,738.51	162,123	101,851	540,474	18.69	28,918
2000	1,720,150.02	419,751	263,701	1,542,457	19.19	80,378
2001	780,599.05	172,778	108,545	711,084	19.73	36,041
2002	604,504.90	119,329	74,966	559,764	20.30	27,575
2003	1,711,050.45	293,924	184,652	1,611,951	20.91	77,090
2004	2,057,629.91	297,286	186,765	1,973,746	21.56	91,547
2005	1,553,136.20	180,040	113,107	1,517,686	22.24	68,241
2006	1,579,786.39	135,356	85,035	1,573,741	22.96	68,543
2007	1,401,461.04	74,754	46,963	1,424,571	23.73	60,032
2008	1,031,485.95	19,495	12,247	1,070,813	24.55	43,618
	28,579,751.63	8,575,736	5,387,552	24,621,182		1,425,827

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 17.3 4.99

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1923	130.66	145	130	20	1.65	12
1928	13.58	14	13	3	3.25	1
1931	40.08	42	38	8	4.14	2
1934	15.76	16	14	4	5.04	1
1937	237.10	236	211	62	5.98	10
1948	90.18	81	73	31	9.84	3
1954	96.50	81	73	38	12.24	3
1956	272,373.29	222,111	199,028	114,201	13.09	8,724
1957	1,805.34	1,452	1,301	775	13.52	57
1959	2,092,312.26	1,635,707	1,465,714	940,445	14.41	65,263
1961	2,923.05	2,216	1,986	1,376	15.33	90
1962	4,283.16	3,195	2,863	2,063	15.81	130
1963	15,208.79	11,162	10,002	7,488	16.28	460
1964	143,988.45	103,873	93,078	72,509	16.77	4,324
1965	18,620.66	13,199	11,827	9,587	17.26	555
1966	2,515.59	1,751	1,569	1,324	17.77	75
1968	6,013.88	4,028	3,609	3,307	18.79	176
1969	15,487.58	10,165	9,109	8,702	19.32	450
1970	3,492.29	2,245	2,012	2,004	19.85	101
1971	20,037.41	12,602	11,292	11,751	20.39	576
1972	10,540.57	6,484	5,810	6,312	20.93	302
1973	16,040.78	9,637	8,635	9,812	21.49	457
1974	6,844.34	4,014	3,597	4,274	22.05	194
1975	188,778.68	107,962	96,742	120,353	22.62	5,321
1976	43,410.18	24,182	21,669	28,253	23.20	1,218
1977	25,937.75	14,058	12,597	17,231	23.79	724
1979	12,955.29	6,628	5,939	8,960	24.98	359
1980	36,406.78	18,058	16,181	25,687	25.59	1,004
1981	112,188.48	53,903	48,301	80,716	26.20	3,081
1982	389,873.38	181,135	162,310	286,044	26.82	10,665
1983	5,651.47	2,535	2,272	4,227	27.45	154
1984	57,294.64	24,761	22,188	43,701	28.09	1,556
1985	67,300.51	27,986	25,078	52,318	28.73	1,821
1986	71,517.08	28,564	25,595	56,650	29.37	1,929
1987	16,829.48	6,443	5,773	13,581	30.02	452
1988	92,008.51	33,669	30,170	75,640	30.68	2,465
1989	218,023.58	76,121	68,210	182,517	31.34	5,824
1990	409,035.90	135,896	121,773	348,618	32.00	10,894
1991	201,294.08	63,428	56,836	174,652	32.67	5,346

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 45-R1						
NET SALVAGE PERCENT.. -15						
1992	5,731,502.19	1,707,787	1,530,304	5,060,924	33.34	151,797
1993	2,764,300.29	775,663	695,052	2,483,893	34.02	73,013
1994	3,530,778.02	929,424	832,833	3,227,562	34.70	93,013
1995	105,070.48	25,810	23,128	97,703	35.39	2,761
1996	602,181.35	137,394	123,115	569,394	36.07	15,786
1997	199,723.47	42,055	37,684	191,998	36.76	5,223
1998	4,325.53	834	747	4,227	37.46	113
1999	10,188.17	1,781	1,596	10,120	38.16	265
2000	162,891.08	25,551	22,896	164,429	38.86	4,231
2001	47,066.35	6,544	5,864	48,262	39.56	1,220
2002	309,002.19	37,348	33,467	321,886	40.27	7,993
2003	19,667.46	2,015	1,806	20,812	40.99	508
2004	4,283,454.64	360,089	322,665	4,603,308	41.71	110,365
2005	140,830.10	9,248	8,287	153,668	42.43	3,622
2006	480,533.92	22,602	20,253	532,361	43.16	12,335
2007	1,581,968.37	44,936	40,266	1,778,998	43.89	40,533
2008	1,075,622.04	10,143	9,089	1,227,876	44.63	27,512
	25,630,722.74	6,989,009	6,262,670	23,212,665		685,069
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						33.9
						2.67

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FULLY ACCRUED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1976	14,204.09	14,204	14,204			
1977	9,600.19	9,600	9,600			
1978	4,646.15	4,646	4,646			
1979	25,876.95	25,877	25,877			
1980	37,357.28	37,357	37,357			
1981	6,530.02	6,530	6,530			
1982	21,274.37	21,274	21,274			
1983	28,779.23	28,779	28,779			
1984	110,352.10	110,352	110,352			
1985	74,791.43	74,791	74,791			
1986	54,058.36	54,058	54,058			
1987	6,394.11	6,394	6,394			
1988	21,008.20	21,008	21,010			
	414,872.48	414,870	414,872			

AMORTIZABLE
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1989	90,396.61	88,137	87,924	2,473	0.50	2,473
1990	47,311.38	43,763	43,657	3,654	1.50	2,436
1991	1,617,069.35	1,414,936	1,411,512	205,557	2.50	82,223
1992	735,500.63	606,788	605,320	130,181	3.50	37,195
1993	81,698.28	63,316	63,163	18,535	4.50	4,119
1994	138,710.67	100,565	100,322	38,389	5.50	6,980
1995	57,357.30	38,716	38,622	18,735	6.50	2,882
1996	77,506.85	48,442	48,325	29,182	7.50	3,891
1999	22,411.48	10,645	10,619	11,792	10.50	1,123
2000	551,898.07	234,557	233,989	317,909	11.50	27,644
2001	87,881.91	32,956	32,876	55,006	12.50	4,400
2002	267,473.79	86,929	86,719	180,755	13.50	13,389
2003	9,782.77	2,690	2,683	7,100	14.50	490
2004	4,294.81	966	964	3,331	15.50	215
2005	215,415.33	37,698	37,607	177,808	16.50	10,776
2006	366,353.34	45,794	45,683	320,670	17.50	18,324
2007	69,966.18	5,247	5,234	64,732	18.50	3,499
2008	322,080.55	8,052	8,033	314,048	19.50	16,105
	4,763,109.30	2,870,197	2,863,252	1,899,857		238,164
	5,177,981.78	3,285,067	3,278,124	1,899,857		238,164

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - WOLF CREEK

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE NET SALVAGE PERCENT.. 0						
1996	85,541.14	53,463	53,547	31,994	7.50	4,266
1997	211,934.17	121,862	122,053	89,881	8.50	10,574
1998	94,222.90	49,467	49,545	44,678	9.50	4,703
1999	15,093.43	7,169	7,180	7,913	10.50	754
2000	166,710.51	70,852	70,963	95,748	11.50	8,326
2001	96,841.32	36,315	36,372	60,469	12.50	4,838
2002	105,156.27	34,176	34,230	70,926	13.50	5,254
2003	117,234.47	32,239	32,290	84,944	14.50	5,858
2004	115,010.85	25,877	25,918	89,093	15.50	5,748
2005	136,056.52	23,810	23,847	112,210	16.50	6,801
2006	17,819.90	2,227	2,231	15,589	17.50	891
2007	81,821.26	6,137	6,147	75,674	18.50	4,090
2008	167,680.67	4,192	4,198	163,483	19.50	8,384
	1,411,123.41	467,786	468,521	942,602		70,487
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						13.4
						5.00

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 391 COMPUTER EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	21,101.13	21,101	21,101			
AMORTIZABLE						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	3,432.65	3,089	3,012	421	0.50	421
2005	21,750.23	15,225	14,847	6,903	1.50	4,602
2007	6,649.80	1,995	1,946	4,704	3.50	1,344
	31,832.68	20,309	19,805	12,028		6,367
	52,933.81	41,410	40,906	12,028		6,367
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					1.9	12.03

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 7-R2						
NET SALVAGE PERCENT.. +25						
2004	161,209.49	62,521	97,062	23,845	3.38	7,055
2005	132,092.12	41,183	63,935	35,134	4.09	8,590
2006	8,276.81	1,898	2,947	3,261	4.86	671
	301,578.42	105,602	163,944	62,240		16,316
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					3.8	5.41

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 8-R0.5						
NET SALVAGE PERCENT.. +25						
2004	1,234,551.17	312,496	428,365	497,548	5.30	93,877
2005	961,795.93	191,157	262,035	459,312	5.88	78,114
2006	853,802.30	121,667	166,780	473,572	6.48	73,082
2007	425,104.96	36,665	50,260	268,569	7.08	37,933
2008	2,920,168.00	84,758	116,185	2,073,941	7.69	269,693
	6,395,422.36	746,743	1,023,625	3,772,942		552,699
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					6.8	8.64

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-S1.5						
NET SALVAGE PERCENT.. +25						
1987	70,957.27	53,218	53,218			
2004	6,127,221.24	1,870,334	2,055,542	2,539,874	5.93	428,309
2005	251,856.15	61,957	68,092	120,800	6.72	17,976
2006	2,054,075.99	371,274	408,040	1,132,517	7.59	149,212
2007	296,466.09	32,908	36,167	186,183	8.52	21,852
2008	1,887,116.18	70,767	77,774	1,337,563	9.50	140,796
	10,687,692.92	2,460,458	2,698,833	5,316,937		758,145
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					7.0	7.09

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRACTORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 12-S0						
NET SALVAGE PERCENT.. +25						
2004	223,802.61	47,133	67,667	100,185	8.63	11,609
2005	0.46					
2006	93,675.64	12,063	17,318	52,939	9.94	5,326
	317,478.71	59,196	84,985	153,124		16,935
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.0	5.33

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 20-S1.5 NET SALVAGE PERCENT.. +25						
1934	22.05	17	17			
1947	923.96	693	693			
1950	243.96	183	183			
1951	303.63	228	228			
1952	337.45	253	253			
1959	674.61	506	506			
1962	2,533.17	1,900	1,900			
1963	525.07	394	394			
1964	858.27	644	644			
1969	6,033.44	4,493	4,525			
1970	289.27	213	217			
1971	1,972.49	1,431	1,479			
1972	689.57	494	517			
1973	1,204.78	851	904			
1974	1,701.21	1,185	1,276			
1976	216.42	147	162			
1978	695.03	458	521			
1983	93.72	57	70			
1984	50,500.88	30,016	37,876			
1986	1,826.55	1,040	1,370			
1987	5,135.26	2,856	3,851			
1988	3,723.40	2,018	2,793			
1990	10,150.56	5,188	7,613			
1991	12,985.84	6,423	9,739			
1992	13,894.54	6,628	10,421			
1993	14,687.56	6,731	11,016			
1994	3,241.32	1,421	2,431			
2003	9,564.71	1,887	6,179	995	14.74	68
2004	415,283.72	67,899	222,341	89,122	15.64	5,698
2005	41,373.81	5,322	17,428	13,602	16.57	821
2006	35,541.80	3,292	10,780	15,876	17.53	906
2007	24,440.37	1,366	4,473	13,857	18.51	749
2008	31,108.66	583	1,909	21,422	19.50	1,099
	692,777.08	156,817	364,709	154,874		9,341
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..						
					16.6	1.35

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FULLY ACCRUED
SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

1967	4,737.33	4,737	4,737			
1969	2,243.32	2,243	2,243			
1970	2,071.97	2,072	2,072			
1971	3,945.17	3,945	3,945			
1972	5,710.08	5,710	5,710			
1973	3,482.46	3,482	3,482			
1974	1,292.68	1,293	1,293			
1975	3,050.15	3,050	3,050			
1976	1,365.67	1,366	1,366			
1977	7,593.17	7,593	7,593			
1978	10,631.23	10,631	10,631			
1979	469.08	469	469			
1980	1,844.53	1,845	1,845			
1981	2,712.71	2,713	2,713			
1982	14,000.09	14,000	14,000			
1983	17,329.13	17,329	17,330			
	82,478.77	82,478	82,479			

AMORTIZABLE
SURVIVOR CURVE.. 25-SQUARE
NET SALVAGE PERCENT.. 0

1984	4,255.47	4,170	4,151	104	0.50	104
1985	5,721.72	5,378	5,354	368	1.50	245
1986	1,142.99	1,029	1,024	119	2.50	48
1987	3,908.56	3,361	3,346	563	3.50	161
1988	1,376.99	1,129	1,124	253	4.50	56
1989	16,755.00	13,069	13,009	3,746	5.50	681
1990	5,609.86	4,151	4,132	1,478	6.50	227
1991	11,188.65	7,832	7,796	3,393	7.50	452
1992	7,675.39	5,066	5,043	2,632	8.50	310
1993	50,559.74	31,347	31,205	19,355	9.50	2,037
1994	39,187.28	22,729	22,625	16,562	10.50	1,577
1995	1,944.14	1,050	1,045	899	11.50	78
1996	1,045.16	523	521	524	12.50	42
1997	6,281.84	2,890	2,877	3,405	13.50	252
1998	4,108.65	1,726	1,718	2,391	14.50	165

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	12,854.44	4,885	4,863	7,991	15.50	516
2000	12,773.12	4,343	4,323	8,450	16.50	512
2001	1,051.42	315	314	737	17.50	42
2002	8,880.22	2,309	2,298	6,582	18.50	356
2003	6,906.26	1,519	1,512	5,394	19.50	277
2004	3,345.61	602	599	2,747	20.50	134
2005	1,972.82	276	275	1,698	21.50	79
2006	7,202.43	720	717	6,485	22.50	288
	215,747.76	120,419	119,871	95,876		8,639
	298,226.53	202,897	202,350	95,876		8,639
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					11.1	2.90

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1901	2,041.15	2,041	2,041			
1956	15,044.22	15,044	15,044			
1957	3,148.80	3,149	3,149			
1958	793.40	793	793			
1959	65,303.58	65,304	65,304			
1960	6,099.97	6,100	6,100			
1961	3,394.95	3,395	3,395			
1962	3,692.17	3,692	3,692			
1963	19,745.09	19,745	19,745			
1964	5,157.91	5,158	5,158			
1965	31,011.90	31,012	31,012			
1966	9,615.97	9,616	9,616			
1967	5,068.61	5,069	5,069			
1968	5,725.73	5,726	5,726			
1969	17,372.29	17,372	17,372			
1970	32,750.16	32,750	32,750			
1971	17,243.12	17,243	17,243			
1972	10,993.23	10,993	10,993			
1973	9,734.24	9,734	9,734			
1974	5,459.43	5,459	5,459			
1975	2,851.32	2,851	2,851			
1976	14,086.41	14,086	14,086			
1977	11,594.32	11,594	11,594			
1978	9,519.06	9,519	9,519			
1979	16,486.18	16,486	16,486			
1980	13,129.56	13,130	13,130			
1981	15,324.76	15,325	15,325			
1982	19,217.19	19,217	19,217			
1983	13,018.41	13,018	13,018			
1984	49,935.16	49,935	49,935			
1985	30,555.81	30,556	30,556			
1986	20,961.65	20,962	20,962			
1987	25,770.90	25,771	25,771			
1988	48,920.49	48,920	48,922			
	560,767.14	560,765	560,767			

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1989	45,482.05	44,345	44,043	1,439	0.50	1,439
1990	56,256.05	52,037	51,682	4,574	1.50	3,049
1991	45,358.95	39,689	39,419	5,940	2.50	2,376
1992	39,313.94	32,434	32,213	7,101	3.50	2,029
1993	134,125.63	103,947	103,239	30,887	4.50	6,864
1994	112,777.98	81,764	81,207	31,571	5.50	5,740
1995	50,785.82	34,280	34,046	16,740	6.50	2,575
1996	24,514.70	15,322	15,218	9,297	7.50	1,240
1997	23,370.67	13,438	13,346	10,025	8.50	1,179
1998	34,758.77	18,248	18,124	16,635	9.50	1,751
1999	18,255.16	8,671	8,612	9,643	10.50	918
2000	54,016.51	22,957	22,800	31,217	11.50	2,715
2001	30,027.36	11,260	11,183	18,844	12.50	1,508
2002	39,026.14	12,683	12,597	26,429	13.50	1,958
2003	28,099.89	7,727	7,674	20,426	14.50	1,409
2004	41,954.50	9,440	9,376	32,579	15.50	2,102
2005	71,913.03	12,585	12,499	59,414	16.50	3,601
2006	110,655.61	13,832	13,738	96,918	17.50	5,538
2007	74,030.74	5,552	5,514	68,517	18.50	3,704
2008	109,488.71	2,737	2,718	106,771	19.50	5,475
	1,144,212.21	542,948	539,248	604,967		57,170
	1,704,979.35	1,103,713	1,100,015	604,967		57,170
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					10.6	3.35

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FULLY ACCRUED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1965	2,064.54	2,065	2,065
1966	6,295.51	6,296	6,296
1967	4,396.94	4,397	4,397
1968	2,392.63	2,393	2,393
1969	6,761.43	6,761	6,761
1970	8,800.12	8,800	8,800
1971	7,879.42	7,879	7,879
1972	5,452.81	5,453	5,453
1973	20,740.30	20,740	20,740
1974	1,934.10	1,934	1,934
1975	7,298.41	7,298	7,298
1976	18,083.52	18,084	18,084
1977	30,712.55	30,713	30,713
1978	2,543.20	2,543	2,543
1979	4,323.34	4,323	4,323
1980	4,014.88	4,015	4,015
1981	10,502.71	10,503	10,503
1982	21,027.34	21,027	21,027
1983	61,415.38	61,415	61,415
1984	44,684.79	44,685	44,685
1985	32,883.08	32,883	32,883
1986	34,214.44	34,214	34,214
1987	24,279.58	24,280	24,280
1988	26,557.25	26,557	26,557
	389,258.27	389,258	389,258

AMORTIZABLE
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1989	68,695.88	66,978	66,623	2,073	0.50	2,073
1990	91,092.35	84,260	83,813	7,279	1.50	4,853
1991	118,898.10	104,036	103,484	15,414	2.50	6,166
1992	211,625.01	174,591	173,665	37,960	3.50	10,846
1993	223,235.23	173,007	172,089	51,146	4.50	11,366
1994	71,081.52	51,534	51,261	19,821	5.50	3,604
1995	101,955.90	68,820	68,455	33,501	6.50	5,154

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 395 LABORATORY EQUIPOMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	97,890.38	61,181	60,856	37,034	7.50	4,938
1997	69,886.01	40,184	39,971	29,915	8.50	3,519
1998	143,492.49	75,334	74,934	68,558	9.50	7,217
1999	37,792.60	17,951	17,856	19,937	10.50	1,899
2000	102,387.79	43,515	43,284	59,104	11.50	5,139
2001	71,870.01	26,951	26,808	45,062	12.50	3,605
2002	21,128.68	6,867	6,831	14,298	13.50	1,059
2003	106,338.11	29,243	29,087	77,251	14.50	5,328
2004	107,915.25	24,281	24,152	83,763	15.50	5,404
2005	36,459.00	6,380	6,346	30,113	16.50	1,825
2006	110,693.04	13,837	13,764	96,929	17.50	5,539
2007	39,112.93	2,933	2,917	36,196	18.50	1,957
2008	136,666.85	3,417	3,399	133,268	19.50	6,834
	1,968,217.13	1,075,300	1,069,595	898,622		98,325
	2,357,475.40	1,464,558	1,458,853	898,622		98,325
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.1	4.17

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L2						
NET SALVAGE PERCENT.. +15						
1953	5,770.33	4,905	4,905			
1963	9,963.47	8,469	8,469			
1964	877.94	746	746			
1965	4,125.28	3,506	3,506			
1966	3,719.48	3,162	3,162			
1967	1,395.56	1,186	1,186			
1970	1,423.41	1,210	1,210			
1973	4,200.62	3,486	2,639	932	0.31	932
1974	653.57	535	405	151	0.47	151
1976	2,877.31	2,293	1,736	710	0.81	710
1978	3,469.68	2,686	2,034	915	1.16	789
1979	1,215.88	927	702	331	1.34	247
1980	1,897.88	1,423	1,077	536	1.53	350
1981	200.99	148	112	59	1.72	34
1982	2,537.98	1,839	1,392	765	1.92	398
1983	2,704.25	1,924	1,457	842	2.12	397
1984	1,559.41	1,089	824	501	2.32	216
1988	1,958.58	1,254	949	716	3.21	223
1990	3,469.61	2,110	1,597	1,352	3.70	365
1993	5,590.98	3,126	2,367	2,385	4.45	536
1994	13,932.33	7,561	5,724	6,118	4.70	1,302
1995	354.30	187	142	159	4.94	32
1996	1,428.66	730	553	661	5.18	128
1998	1,277.88	610	462	624	5.70	109
2002	1,547.51	567	429	886	7.40	120
2004	4,034,733.80	1,094,704	828,783	2,600,741	8.85	293,869
2005	487,987.01	105,605	79,952	334,837	9.69	34,555
2006	738,620.39	116,901	88,504	539,323	10.58	50,976
2007	991,681.38	95,925	72,624	770,305	11.52	66,867
2008	307,644.75	10,068	7,622	253,876	12.50	20,310
	6,638,820.22	1,478,882	1,125,270	4,517,725		473,616
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					9.5	7.13

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FULLY ACCRUED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1923	417.86	418	418			
1924	263.12	263	263			
1927	684.79	685	685			
1929	740.32	740	740			
1945	942.63	943	943			
1955	7,783.98	7,784	7,784			
1956	1,430.85	1,431	1,431			
1957	94.82	95	95			
1958	736.86	737	737			
1959	33,963.23	33,963	33,963			
1961	716.32	716	716			
1962	724.26	724	724			
1963	11,236.36	11,236	11,236			
1964	37,259.92	37,260	37,260			
1965	23,816.74	23,817	23,817			
1966	5,098.36	5,098	5,098			
1967	10,567.66	10,568	10,568			
1968	16,791.80	16,792	16,792			
1969	4,608.21	4,608	4,608			
1970	18,295.35	18,295	18,295			
1971	3,059.06	3,059	3,059			
1972	7,119.21	7,119	7,119			
1973	264,258.61	264,259	264,259			
1974	1,387.07	1,387	1,387			
1975	10,663.09	10,663	10,663			
1976	18,510.19	18,510	18,510			
1977	223,531.06	223,531	223,531			
1978	114,103.88	114,104	114,104			
1979	152,008.32	152,008	152,008			
1980	44,502.29	44,502	44,502			
1981	11,236.49	11,236	11,236			
1982	6,276.16	6,276	6,276			
1983	79,183.65	79,184	79,184			
1984	26,375.46	26,375	26,375			
1985	381,304.42	381,304	381,304			
1986	48,888.83	48,889	48,889			
1987	239,763.06	239,763	239,763			
1988	101,579.81	101,580	101,580			

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FULLY ACCRUED
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

1989	64,062.73	64,063	64,063			
1990	416,543.97	416,544	416,544			
1991	548,718.76	548,719	548,719			
1992	776,944.80	776,945	776,945			
1993	5,116,819.99	5,116,820	5,116,820			
1994	2,869,365.07	2,773,815	2,869,366			
	11,702,379.42	11,606,828	11,702,379			

AMORTIZABLE
SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

1995	1,437,118.98	1,293,407	1,292,451	144,668	1.50	96,445
1996	828,549.20	690,430	689,920	138,629	2.50	55,452
1997	1,652,096.70	1,266,663	1,265,727	386,370	3.50	110,391
1998	913,728.09	639,610	639,138	274,590	4.50	61,020
1999	4,901,419.92	3,104,069	3,101,776	1,799,644	5.50	327,208
2000	6,597,881.80	3,739,020	3,736,258	2,861,624	6.50	440,250
2001	646,459.55	323,230	322,991	323,469	7.50	43,129
2002	1,219,358.54	528,348	527,958	691,401	8.50	81,341
2003	971,956.59	356,416	356,153	615,804	9.50	64,821
2004	2,046,577.92	613,973	613,519	1,433,059	10.50	136,482
2005	1,224,047.54	285,570	285,359	938,689	11.50	81,625
2006	4,648,602.67	774,922	774,349	3,874,254	12.50	309,940
2007	2,975,641.24	297,564	297,344	2,678,297	13.50	198,392
2008	4,739,133.75	157,813	157,697	4,581,437	14.50	315,961
	34,802,572.49	14,071,035	14,060,640	20,741,935		2,322,457
	46,504,951.91	25,677,863	25,763,019	20,741,935		2,322,457

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT.. 8.9 4.99

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUT. BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FULLY ACCRUED
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1963	2,426.00	2,426	2,426			
1968	471.80	472	472			
1969	143.30	143	143			
1970	1,916.30	1,916	1,916			
1971	92.16	92	92			
1972	200.81	201	201			
1973	122.43	122	122			
1974	278.77	279	279			
1975	1,329.31	1,329	1,329			
1976	2,222.48	2,222	2,222			
1977	1,793.18	1,793	1,793			
1979	3,144.85	3,145	3,145			
1980	1,190.46	1,190	1,190			
1981	2,063.48	2,063	2,063			
1982	1,460.89	1,461	1,461			
1983	1,225.26	1,225	1,225			
1984	6,380.50	6,381	6,381			
1985	1,648.02	1,648	1,648			
1988	893.19	893	895			
	29,003.19	29,001	29,003			

AMORTIZABLE
SURVIVOR CURVE.. 20-SQUARE
NET SALVAGE PERCENT.. 0

1989	7,954.69	7,756	7,683	272	0.50	272
1990	8,389.94	7,761	7,687	703	1.50	469
1991	11,852.52	10,371	10,273	1,580	2.50	632
1992	5,099.27	4,207	4,167	932	3.50	266
1993	12,110.82	9,386	9,297	2,814	4.50	625
1994	2,601.43	1,886	1,868	733	5.50	133
1995	365.42	247	245	120	6.50	18
1997	818.06	470	466	352	8.50	41
2000	4,782.42	2,033	2,014	2,768	11.50	241
2001	2,189.07	821	813	1,376	12.50	110
2003	1,607.90	442	438	1,170	14.50	81
2005	4,053.88	709	702	3,352	16.50	203

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AT DECEMBER 31, 2008

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUT. BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
AMORTIZABLE						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	11,448.75	1,431	1,417	10,032	17.50	573
2007	23,819.84	1,786	1,769	22,051	18.50	1,192
2008	77,351.89	1,934	1,916	75,436	19.50	3,869
	174,445.90	51,240	50,755	123,691		8,725
	203,449.09	80,241	79,758	123,691		8,725
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PCT..					14.2	4.29

SCHEDULE JJS2010-2

KANSAS CITY POWER & LIGHT COMPANY
KANSAS JURISDICTION

SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE
AND CALCULATED ANNUAL DEPRECIATION AS OF JULY 31, 2010 FOR IATAN 2 GENERATING PLANT

ACCOUNT (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JULY 31, 2010 (5)	BOOK RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
IATAN 2 GENERATING PLANT									
311.00 STRUCTURES AND IMPROVEMENTS	06-2060	90-S0.5	(20)	28,055,044.25	2,525,400	31,140,653	663,273	2.36	46.9
312.00 BOILER PLANT EQUIPMENT	06-2060	55-R1	(15)	303,929,646.27	27,358,500	322,160,593	7,770,395	2.56	41.5
314.00 TURBOGENERATOR UNITS	06-2060	60-R1.5	(15)	93,516,814.17	8,418,000	99,126,336	2,274,061	2.43	43.6
315.00 ACCESSORY ELECTRIC EQUIPMENT	06-2060	50-L1	(10)	32,730,885.18	2,946,300	33,057,674	841,805	2.57	39.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT	06-2060	55-L1	0	9,351,681.42	841,800	8,509,881	208,780	2.23	40.8
TOTAL IATAN 2 GENERATING PLANT				467,584,071.29	42,090,000	493,995,137	11,758,314		