KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 362 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 53-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| | | | | | | |
| 2012 | 4,289,424.78 | 218,722 | 283,327 | 4,649,511 | 50.65 | 91,797 |
| 2013 | 9,049,949.47 | 278,815 | 361,171 | 10,046,271 | 51.58 | 194,771 |
| 2014 | 4,223,858.11 | 43,085 | 55,811 | 4,801,626 | 52.53 | 91,407 |
| | | | | | | |
| | 61,948,509.19 | 15,330,611 | 19,804,369 | 51,436,417 | | 1,177,260 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.7   1.90

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| NET SALVAGE PERCENT.. -100 | | | | | | |
| 1930 | 8.34 | 16 | 13 | 4 | 2.02 | 2 |
| 1931 | 33.32 | 64 | 53 | 14 | 2.27 | 6 |
| 1932 | 50.73 | 97 | 81 | 20 | 2.53 | 8 |
| 1933 | 35.14 | 67 | 56 | 14 | 2.78 | 5 |
| 1934 | 29.15 | 55 | 46 | 12 | 3.03 | 4 |
| 1935 | 71.15 | 134 | 112 | 30 | 3.29 | 9 |
| 1936 | 44.26 | 83 | 69 | 20 | 3.55 | 6 |
| 1937 | 1,961.00 | 3,651 | 3,038 | 884 | 3.80 | 233 |
| 1938 | 2,037.61 | 3,774 | 3,141 | 934 | 4.06 | 230 |
| 1939 | 604.65 | 1,114 | 927 | 282 | 4.32 | 65 |
| 1940 | 363.90 | 667 | 555 | 173 | 4.58 | 38 |
| 1941 | 480.88 | 877 | 730 | 232 | 4.83 | 48 |
| 1942 | 1,359.96 | 2,468 | 2,054 | 666 | 5.10 | 131 |
| 1943 | 255.76 | 462 | 384 | 128 | 5.36 | 24 |
| 1944 | 242.32 | 435 | 362 | 123 | 5.62 | 22 |
| 1945 | 502.37 | 897 | 746 | 259 | 5.90 | 44 |
| 1946 | 702.98 | 1,248 | 1,039 | 367 | 6.17 | 59 |
| 1947 | 6,606.54 | 11,661 | 9,704 | 3,509 | 6.46 | 543 |
| 1948 | 7,424.72 | 13,027 | 10,841 | 4,008 | 6.75 | 594 |
| 1949 | 6,421.43 | 11,194 | 9,315 | 3,528 | 7.06 | 500 |
| 1950 | 4,996.17 | 8,653 | 7,201 | 2,791 | 7.37 | 379 |
| 1951 | 5,674.78 | 9,761 | 8,123 | 3,227 | 7.70 | 419 |
| 1952 | 9,873.72 | 16,861 | 14,031 | 5,716 | 8.04 | 711 |
| 1953 | 11,298.39 | 19,146 | 15,933 | 6,664 | 8.40 | 793 |
| 1954 | 14,829.01 | 24,929 | 20,745 | 8,913 | 8.77 | 1,016 |
| 1955 | 32,301.06 | 53,843 | 44,806 | 19,796 | 9.16 | 2,161 |
| 1956 | 35,623.78 | 58,863 | 48,983 | 22,265 | 9.56 | 2,329 |
| 1957 | 112,665.89 | 184,445 | 153,488 | 71,844 | 9.98 | 7,199 |
| 1958 | 79,857.74 | 129,486 | 107,753 | 51,962 | 10.41 | 4,992 |
| 1959 | 153,030.11 | 245,629 | 204,403 | 101,657 | 10.86 | 9,361 |
| 1960 | 158,549.25 | 251,776 | 209,518 | 107,580 | 11.33 | 9,495 |
| 1961 | 169,930.46 | 266,821 | 222,038 | 117,823 | 11.82 | 9,968 |
| 1962 | 215,791.02 | 334,830 | 278,632 | 152,950 | 12.33 | 12,405 |
| 1963 | 189,872.74 | 291,022 | 242,177 | 137,568 | 12.85 | 10,706 |
| 1964 | 176,476.81 | 267,027 | 222,209 | 130,745 | 13.39 | 9,764 |
| 1965 | 249,610.84 | 372,694 | 310,141 | 189,081 | 13.94 | 13,564 |
| 1966 | 183,985.29 | 270,893 | 225,426 | 142,545 | 14.51 | 9,824 |
| 1967 | 170,951.08 | 248,033 | 206,403 | 135,499 | 15.10 | 8,973 |
| 1968 | 223,323.91 | 319,067 | 265,515 | 181,133 | 15.71 | 11,530 |
| 1969 | 201,712.17 | 283,716 | 236,097 | 167,327 | 16.32 | 10,253 |
| 1970 | 410,823.22 | 568,284 | 472,903 | 348,743 | 16.96 | 20,563 |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| NET SALVAGE PERCENT.. -100 | | | | | | |
| 1971 | 327,860.59 | 445,772 | 370,953 | 284,768 | 17.61 | 16,171 |
| 1972 | 212,850.96 | 284,292 | 236,576 | 189,126 | 18.27 | 10,352 |
| 1973 | 263,789.99 | 345,903 | 287,846 | 239,734 | 18.94 | 12,658 |
| 1974 | 397,165.09 | 510,826 | 425,089 | 369,241 | 19.63 | 18,810 |
| 1975 | 422,530.06 | 532,692 | 443,285 | 401,775 | 20.33 | 19,763 |
| 1976 | 393,681.74 | 486,158 | 404,561 | 382,802 | 21.04 | 18,194 |
| 1977 | 449,292.27 | 542,907 | 451,785 | 446,800 | 21.77 | 20,524 |
| 1978 | 283,567.69 | 335,126 | 278,878 | 288,257 | 22.50 | 12,811 |
| 1979 | 370,526.46 | 427,788 | 355,988 | 385,065 | 23.25 | 16,562 |
| 1980 | 432,949.20 | 487,890 | 406,002 | 459,896 | 24.01 | 19,154 |
| 1981 | 709,924.53 | 780,406 | 649,422 | 770,427 | 24.77 | 31,103 |
| 1982 | 533,630.71 | 571,465 | 475,550 | 591,711 | 25.55 | 23,159 |
| 1983 | 516,994.32 | 538,801 | 448,368 | 585,621 | 26.34 | 22,233 |
| 1984 | 490,591.32 | 497,018 | 413,598 | 567,585 | 27.14 | 20,913 |
| 1985 | 642,417.12 | 632,138 | 526,040 | 758,794 | 27.94 | 27,158 |
| 1986 | 666,159.59 | 635,636 | 528,951 | 803,368 | 28.76 | 27,934 |
| 1987 | 844,138.93 | 779,984 | 649,071 | 1,039,207 | 29.59 | 35,120 |
| 1988 | 748,611.89 | 669,124 | 556,818 | 940,406 | 30.42 | 30,914 |
| 1989 | 721,781.96 | 623,100 | 518,519 | 925,045 | 31.26 | 29,592 |
| 1990 | 834,885.44 | 694,925 | 578,289 | 1,091,482 | 32.11 | 33,992 |
| 1991 | 806,667.84 | 646,222 | 537,760 | 1,075,576 | 32.97 | 32,623 |
| 1992 | 940,630.09 | 723,777 | 602,298 | 1,278,962 | 33.84 | 37,794 |
| 1993 | 540,861.41 | 398,864 | 331,919 | 749,804 | 34.72 | 21,596 |
| 1994 | 712,268.02 | 502,477 | 418,141 | 1,006,395 | 35.60 | 28,270 |
| 1995 | 760,410.50 | 511,832 | 425,926 | 1,094,895 | 36.49 | 30,005 |
| 1996 | 744,599.48 | 476,812 | 396,784 | 1,092,415 | 37.39 | 29,217 |
| 1997 | 650,908.55 | 395,284 | 328,939 | 972,878 | 38.30 | 25,402 |
| 1998 | 707,794.91 | 406,402 | 338,191 | 1,077,399 | 39.21 | 27,478 |
| 1999 | 730,415.03 | 394,950 | 328,661 | 1,132,169 | 40.13 | 28,213 |
| 2000 | 1,005,817.68 | 509,849 | 424,276 | 1,587,359 | 41.06 | 38,659 |
| 2001 | 692,763.68 | 327,746 | 272,737 | 1,112,790 | 41.99 | 26,501 |
| 2002 | 774,845.71 | 340,080 | 283,001 | 1,266,690 | 42.93 | 29,506 |
| 2003 | 599,719.68 | 242,719 | 201,981 | 997,458 | 43.87 | 22,737 |
| 2004 | 701,384.46 | 259,891 | 216,271 | 1,186,498 | 44.81 | 26,478 |
| 2005 | 1,565,375.39 | 525,403 | 437,219 | 2,693,532 | 45.77 | 58,849 |
| 2006 | 880,953.14 | 265,255 | 220,734 | 1,541,172 | 46.72 | 32,987 |
| 2007 | 1,159,254.68 | 308,153 | 256,432 | 2,062,077 | 47.69 | 43,239 |
| 2008 | 3,746,998.23 | 865,182 | 719,970 | 6,774,026 | 48.65 | 139,240 |
| 2009 | 1,327,231.79 | 259,660 | 216,079 | 2,438,385 | 49.62 | 49,141 |
| 2010 | 2,452,604.40 | 393,300 | 327,288 | 4,577,921 | 50.59 | 90,491 |
| 2011 | 4,247,875.24 | 529,795 | 440,874 | 8,054,876 | 51.57 | 156,193 |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 364 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R3 | | | | | | |
| NET SALVAGE PERCENT.. -100 | | | | | | |
| | | | | | | |
| 2012 | 2,304,519.87 | 206,162 | 171,560 | 4,437,480 | 52.54 | 84,459 |
| 2013 | 2,158,937.36 | 116,194 | 96,692 | 4,221,183 | 53.52 | 78,871 |
| 2014 | 3,173,874.25 | 56,558 | 47,065 | 6,300,684 | 54.51 | 115,588 |
| | | | | | | |
| | 46,490,474.90 | 24,762,288 | 20,606,178 | 72,374,772 | | 1,859,630 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.9   4.00

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 52-R1 | | | | | | |
| NET SALVAGE PERCENT.. -40 | | | | | | |
| 1928 | 1,654.43 | 2,062 | 1,858 | 458 | 5.70 | 80 |
| 1929 | 4,003.81 | 4,957 | 4,467 | 1,138 | 6.01 | 189 |
| 1930 | 7,443.72 | 9,155 | 8,250 | 2,171 | 6.32 | 344 |
| 1931 | 2,263.05 | 2,764 | 2,491 | 677 | 6.63 | 102 |
| 1932 | 3,738.31 | 4,534 | 4,086 | 1,148 | 6.95 | 165 |
| 1933 | 932.35 | 1,123 | 1,012 | 293 | 7.28 | 40 |
| 1934 | 404.52 | 483 | 435 | 131 | 7.61 | 17 |
| 1935 | 850.18 | 1,009 | 909 | 281 | 7.94 | 35 |
| 1936 | 2,972.35 | 3,499 | 3,153 | 1,008 | 8.28 | 122 |
| 1937 | 94,035.74 | 109,826 | 98,971 | 32,679 | 8.62 | 3,791 |
| 1938 | 5,466.67 | 6,335 | 5,709 | 1,944 | 8.96 | 217 |
| 1939 | 11,876.20 | 13,647 | 12,298 | 4,329 | 9.32 | 464 |
| 1940 | 10,471.65 | 11,934 | 10,754 | 3,906 | 9.67 | 404 |
| 1941 | 11,680.28 | 13,198 | 11,894 | 4,458 | 10.03 | 444 |
| 1942 | 8,839.19 | 9,900 | 8,921 | 3,454 | 10.40 | 332 |
| 1943 | 3,175.65 | 3,525 | 3,177 | 1,269 | 10.77 | 118 |
| 1944 | 7,744.07 | 8,519 | 7,677 | 3,165 | 11.14 | 284 |
| 1945 | 6,684.05 | 7,285 | 6,565 | 2,793 | 11.52 | 242 |
| 1946 | 14,171.34 | 15,296 | 13,784 | 6,056 | 11.91 | 508 |
| 1947 | 40,137.55 | 42,901 | 38,661 | 17,532 | 12.30 | 1,425 |
| 1948 | 112,998.90 | 119,562 | 107,745 | 50,453 | 12.70 | 3,973 |
| 1949 | 90,657.95 | 94,947 | 85,563 | 41,358 | 13.10 | 3,157 |
| 1950 | 61,894.24 | 64,139 | 57,800 | 28,852 | 13.51 | 2,136 |
| 1951 | 45,831.87 | 46,988 | 42,344 | 21,821 | 13.92 | 1,568 |
| 1952 | 49,452.99 | 50,141 | 45,185 | 24,049 | 14.34 | 1,677 |
| 1953 | 55,871.89 | 56,018 | 50,481 | 27,740 | 14.76 | 1,879 |
| 1954 | 35,970.94 | 35,648 | 32,125 | 18,234 | 15.19 | 1,200 |
| 1955 | 46,052.84 | 45,094 | 40,637 | 23,837 | 15.63 | 1,525 |
| 1956 | 63,967.40 | 61,878 | 55,762 | 33,792 | 16.07 | 2,103 |
| 1957 | 96,482.13 | 92,163 | 83,054 | 52,021 | 16.52 | 3,149 |
| 1958 | 96,291.07 | 90,813 | 81,837 | 52,970 | 16.97 | 3,121 |
| 1959 | 111,137.63 | 103,410 | 93,189 | 62,404 | 17.44 | 3,578 |
| 1960 | 84,554.34 | 77,627 | 69,954 | 48,422 | 17.90 | 2,705 |
| 1961 | 59,437.23 | 53,800 | 48,482 | 34,730 | 18.38 | 1,890 |
| 1962 | 65,391.35 | 58,362 | 52,594 | 38,954 | 18.85 | 2,067 |
| 1963 | 50,642.92 | 44,531 | 40,130 | 30,770 | 19.34 | 1,591 |
| 1964 | 81,150.33 | 70,285 | 63,338 | 50,272 | 19.83 | 2,535 |
| 1965 | 204,796.40 | 174,621 | 157,362 | 129,353 | 20.33 | 6,363 |
| 1966 | 164,394.81 | 137,914 | 124,283 | 105,870 | 20.84 | 5,080 |
| 1967 | 65,686.72 | 54,204 | 48,847 | 43,114 | 21.35 | 2,019 |
| 1968 | 101,535.13 | 82,364 | 74,223 | 67,926 | 21.87 | 3,106 |

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 52-R1 | | | | | | |
| NET SALVAGE PERCENT.. -40 | | | | | | |
| 1969 | 97,210.08 | 77,469 | 69,812 | · 66,282 | 22.40 | 2,959 |
| 1970 | 317,060.95 | 248,150 | 223,623 | 220,262 | 22.93 | 9,606 |
| 1971 | 193,143.44 | 148,355 | 133,692 | 136,709 | 23.47 | 5,825 |
| 1972 | 93,024.60 | 70,101 | 63,172 | 67,062 | 24.01 | 2,793 |
| 1973 | 156,073.89 | 115,261 | 103,869 | 114,634 | 24.57 | 4,666 |
| 1974 | 196,450.05 | 142,116 | 128,069 | 146,961 | 25.13 | 5,848 |
| 1975 | 281,745.30 | 199,573 | 179,847 | 214,596 | 25.69 | 8,353 |
| 1976 | 355,913.52 | 246,648 | 222,270 | 276,009 | 26.26 | 10,511 |
| 1977 | 444,663.80 | 301,211 | 271,440 | 351,089 | 26.84 | 13,081 |
| 1978 | 183,643.61 | 121,480 | 109,473 | 147,628 | 27.43 | 5,382 |
| 1979 | 268,876.54 | 173,589 | 156,432 | 219,995 | 28.02 | 7,851 |
| 1980 | 269,269.39 | 169,496 | 152,743 | 224,234 | 28.62 | 7,835 |
| 1981 | 458,478.56 | 281,190 | 253,398 | 388,472 | 29.22 | 13,295 |
| 1982 | 432,640.63 | 258,118 | 232,606 | 373,091 | 29.84 | 12,503 |
| 1983 | 330,051.46 | 191,492 | 172,565 | 289,507 | 30.45 | 9,508 |
| 1984 | 290,291.25 | 163,579 | 147,411 | 258,997 | 31.07 | 8,336 |
| 1985 | 486,693.39 | 265,994 | 239,703 | 441,668 | 31.70 | 13,933 |
| 1986 | 486,905.74 | 257,855 | 232,369 | 449,299 | 32.33 | 13,897 |
| 1987 | 472,167.19 | 241,912 | 218,002 | 443,032 | 32.97 | 13,437 |
| 1988 | 399,747.21 | 197,813 | 178,261 | 381,385 | 33.62 | 11,344 |
| 1989 | 698,316.44 | 333,523 | 300,558 | 677,085 | 34.26 | 19,763 |
| 1990 | 1,359,667.26 | 625,235 | 563,438 | 1,340,096 | 34.92 | 38,376 |
| 1991 | 564,678.13 | 249,782 | 225,094 | 565,455 | 35.57 | 15,897 |
| 1992 | 652,683.08 | 277,115 | 249,725 | 664,031 | 36.23 | 18,328 |
| 1993 | 456,384.43 | 185,535 | 167,197 | 471,741 | 36.90 | 12,784 |
| 1994 | 461,156.50 | 179,159 | 161,451 | 484,168 | 37.57 | 12,887 |
| 1995 | 538,173.60 | 199,376 | 179,670 | 573,773 | 38.24 | 15,005 |
| 1996 | 531,971.18 | 187,337 | 168,821 | 575,939 | 38.92 | 14,798 |
| 1997 | 589,156.98 | 196,843 | 177,387 | 647,433 | 39.59 | 16,353 |
| 1998 | 656,008.17 | 207,175 | 186,698 | 731,713 | 40.27 | 18,170 |
| 1999 | 411,757.49 | 122,388 | 110,291 | 466,169 | 40.96 | 11,381 |
| 2000 | 893,215.65 | 248,900 | 224,299 | 1,026,203 | 41.65 | 24,639 |
| 2001 | 464,998.44 | 120,936 | 108,983 | 542,015 | 42.34 | 12,801 |
| 2002 | 254,224.69 | 61,395 | 55,327 | 300,588 | 43.03 | 6,986 |
| 2003 | 353,389.21 | 78,684 | 70,907 | 423,838 | 43.73 | 9,692 |
| 2004 | 759,890.96 | 155,077 | 139,749 | 924,098 | 44.42 | 20,804 |
| 2005 | 1,556,339.93 | 287,873 | 259,420 | 1,919,456 | 45.13 | 42,532 |
| 2006 | 742,711.13 | 123,372 | 111,178 | 928,618 | 45.83 | 20,262 |
| 2007 | 947,038.00 | 139,215 | 125,455 | 1,200,398 | 46.54 | 25,793 |
| 2008 | 2,103,249.94 | 268,396 | 241,868 | 2,702,682 | 47.26 | 57,188 |
| 2009 | 1,182,614.19 | 127,999 | 115,348 | 1,540,312 | 47.98 | 32,103 |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 365 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------------------|------------------------|-------------------------|---------------------------|---------------|---------------------|
| SURVIVOR CURVE.. IOWA 52-R1 | | | | | | |
| NET SALVAGE PERCENT.. -40 | | | | | | |
| 2010 | 1,615,847.05 | 143,558 | 129,369 | 2,132,817 | 48.70 | 43,795 |
| 2011 | 1,611,465.22 | 111,945 | 100,880 | 2,155,171 | 49.42 | 43,609 |
| 2012 | 1,835,052.37 | 91,408 | 82,374 | 2,486,699 | 50.15 | 49,585 |
| 2013 | 1,154,108.48 | 34,496 | 31,086 | 1,584,666 | 50.89 | 31,139 |
| 2014 | 2,428,073.27 | 24,203 | 21,811 | 3,377,492 | 51.63 | 65,417 |
| | 33,018,966.58 | 10,538,788 | 9,497,148 | 36,729,405 | | 926,795 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.6   2.81

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 70-R3 | | | | | | |
| NET SALVAGE PERCENT.. -50 | | | | | | |
| 1937 | 4,451.20 | 5,630 | 4,610 | 2,067 | 10.97 | 188 |
| 1938 | 1,906.13 | 2,396 | 1,962 | 897 | 11.35 | 79 |
| 1939 | 8.79 | 11 | 9 | 4 | 11.74 | |
| 1944 | 9.68 | 12 | 10 | 5 | 13.89 | |
| 1951 | 12.29 | 14 | 11 | 7 | 17.46 | |
| 1953 | 1,636.95 | 1,803 | 1,476 | 979 | 18.60 | 53 |
| 1954 | 45.02 | 49 | 40 | 28 | 19.19 | 1 |
| 1956 | 3.65 | 4 | 3 | 2 | 20.41 | |
| 1957 | 28.57 | 30 | 25 | 18 | 21.03 | 1 |
| 1958 | 732.89 | 759 | 621 | 478 | 21.67 | 22 |
| 1962 | 568.19 | 556 | 455 | 397 | 24.33 | 16 |
| 1963 | 2,181.63 | 2,103 | 1,722 | 1,550 | 25.02 | 62 |
| 1964 | 484.20 | 459 | 376 | 350 | 25.72 | 14 |
| 1965 | 30,118.48 | 28,120 | 23,024 | 22,154 | 26.43 | 838 |
| 1966 | 64,641.02 | 59,369 | 48,611 | 48,351 | 27.14 | 1,782 |
| 1967 | 104,024.38 | 93,912 | 76,894 | 79,143 | 27.87 | 2,840 |
| 1968 | 72,049.56 | 63,903 | 52,323 | 55,751 | 28.61 | 1,949 |
| 1969 | 8,663.50 | 7,546 | 6,179 | 6,816 | 29.35 | 232 |
| 1970 | 47,230.00 | 40,372 | 33,056 | 37,789 | 30.11 | 1,255 |
| 1971 | 100,138.06 | 83,966 | 68,750 | 81,457 | 30.87 | 2,639 |
| 1972 | 46,411.13 | 38,150 | 31,237 | 38,380 | 31.64 | 1,213 |
| 1973 | 19,461.03 | 15,672 | 12,832 | 16,360 | 32.42 | 505 |
| 1974 | 43,145.06 | 34,023 | 27,858 | 36,860 | 33.20 | 1,110 |
| 1975 | 62,196.21 | 47,993 | 39,296 | 53,998 | 33.99 | 1,589 |
| 1976 | 61,781.39 | 46,614 | 38,167 | 54,505 | 34.79 | 1,567 |
| 1977 | 125,535.67 | 92,538 | 75,769 | 112,535 | 35.60 | 3,161 |
| 1978 | 44,533.29 | 32,045 | 26,238 | 40,562 | 36.42 | 1,114 |
| 1979 | 129,423.91 | 90,856 | 74,392 | 119,744 | 37.24 | 3,215 |
| 1980 | 102,072.63 | 69,839 | 57,183 | 95,926 | 38.07 | 2,520 |
| 1981 | 61,067.95 | 40,684 | 33,311 | 58,291 | 38.91 | 1,498 |
| 1982 | 49,313.22 | 31,965 | 26,172 | 47,798 | 39.75 | 1,202 |
| 1983 | 24,225.12 | 15,262 | 12,496 | 23,842 | 40.60 | 587 |
| 1984 | 26,108.70 | 15,967 | 13,074 | 26,089 | 41.46 | 629 |
| 1985 | 73,708.80 | 43,720 | 35,797 | 74,766 | 42.32 | 1,767 |
| 1986 | 64,551.79 | 37,085 | 30,365 | 66,463 | 43.19 | 1,539 |
| 1987 | 98,504.04 | 54,733 | 44,815 | 102,941 | 44.07 | 2,336 |
| 1988 | 260,168.00 | 139,656 | 114,348 | 275,904 | 44.95 | 6,138 |
| 1989 | 96,374.92 | 49,894 | 40,853 | 103,709 | 45.84 | 2,262 |
| 1990 | 134,285.06 | 66,961 | 54,827 | 146,601 | 46.73 | 3,137 |
| 1991 | 101,490.55 | 48,650 | 39,834 | 112,402 | 47.63 | 2,360 |
| 1992 | 150,508.23 | 69,212 | 56,670 | 169,092 | 48.54 | 3,484 |

ACCOUNT 366 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR<br>(1) | ORIGINAL<br>COST<br>(2) | CALCULATED<br>ACCRUED<br>(3) | ALLOC. BOOK<br>RESERVE<br>(4) | FUTURE BOOK<br>ACCRUALS<br>(5) | REM.<br>LIFE<br>(6) | ANNUAL<br>ACCRUAL<br>(7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 70-R3 | | | | | | |
| NET SALVAGE PERCENT.. -50 | | | | | | |
| 1993 | 128,279.93 | 56,489 | 46,252 | 146,168 | 49.45 | 2,956 |
| 1994 | 199,775.46 | 84,077 | 68,841 | 230,822 | 50.36 | 4,583 |
| 1995 | 242,548.82 | 97,246 | 79,624 | 284,199 | 51.29 | 5,541 |
| 1996 | 304,319.88 | 116,010 | 94,987 | 361,493 | 52.21 | 6,924 |
| 1997 | 325,884.30 | 117,739 | 96,403 | 392,423 | 53.14 | 7,385 |
| 1998 | 571,492.20 | 194,962 | 159,632 | 697,606 | 54.08 | 12,900 |
| 1999 | 396,745.46 | 127,355 | 104,276 | 490,842 | 55.02 | 8,921 |
| 2000 | 557,054.16 | 167,593 | 137,223 | 698,358 | 55.96 | 12,480 |
| 2001 | 220,199.09 | 61,766 | 50,573 | 279,726 | 56.91 | 4,915 |
| 2002 | 419,579.71 | 109,152 | 89,372 | 539,998 | 57.86 | 9,333 |
| 2003 | 580,056.45 | 139,092 | 113,887 | 756,198 | 58.81 | 12,858 |
| 2004 | 455,939.86 | 99,947 | 81,835 | 602,075 | 59.77 | 10,073 |
| 2005 | 426,943.86 | 84,810 | 69,441 | 570,975 | 60.73 | 9,402 |
| 2006 | 216,652.94 | 38,533 | 31,550 | 293,429 | 61.70 | 4,756 |
| 2007 | 233,263.02 | 36,637 | 29,998 | 319,897 | 62.67 | 5,104 |
| 2008 | 144,261.22 | 19,661 | 16,098 | 200,294 | 63.64 | 3,147 |
| 2009 | 203,924.04 | 23,553 | 19,285 | 286,601 | 64.61 | 4,436 |
| 2010 | 522,442.04 | 49,371 | 40,424 | 743,239 | 65.59 | 11,332 |
| 2011 | 310,417.87 | 22,881 | 18,735 | 446,892 | 66.56 | 6,714 |
| 2012 | 325,362.05 | 17,150 | 14,042 | 474,001 | 67.54 | 7,018 |
| 2013 | 950,195.64 | 30,131 | 24,671 | 1,400,622 | 68.52 | 20,441 |
| 2014 | 591,861.69 | 6,215 | 5,089 | 882,704 | 69.51 | 12,699 |
| | 10,541,000.58 | 3,172,903 | 2,597,929 | 13,213,572 | | 238,822 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.3    2.27

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 52-R2 | | | | | | |
| NET SALVAGE PERCENT.. -35 | | | | | | |
| 1928 | 39.22 | 50 | 42 | 11 | 2.67 | 4 |
| 1937 | 7,195.89 | 8,732 | 7,257 | 2,457 | 5.26 | 467 |
| 1938 | 263.66 | 318 | 264 | 92 | 5.55 | 17 |
| 1939 | 179.82 | 215 | 179 | 64 | 5.85 | 11 |
| 1940 | 187.70 | 223 | 185 | 68 | 6.14 | 11 |
| 1941 | 148.66 | 176 | 146 | 55 | 6.44 | 9 |
| 1944 | 2.21 | 3 | 3 | | | |
| 1947 | 142.24 | 161 | 134 | 58 | 8.29 | 7 |
| 1948 | 183.89 | 207 | 172 | 76 | 8.61 | 9 |
| 1949 | 60.09 | 67 | 56 | 25 | 8.95 | 3 |
| 1950 | 2,157.27 | 2,392 | 1,988 | 924 | 9.29 | 99 |
| 1951 | 25.73 | 28 | 23 | 12 | 9.64 | 1 |
| 1953 | 1,581.97 | 1,710 | 1,421 | 715 | 10.37 | 69 |
| 1954 | 1,047.17 | 1,121 | 932 | 482 | 10.75 | 45 |
| 1958 | 1,075.00 | 1,106 | 919 | 532 | 12.36 | 43 |
| 1962 | 392.71 | 386 | 321 | 209 | 14.15 | 15 |
| 1963 | 3,329.52 | 3,231 | 2,685 | 1,810 | 14.62 | 124 |
| 1964 | 3,038.40 | 2,910 | 2,418 | 1,684 | 15.11 | 111 |
| 1965 | 19,539.92 | 18,460 | 15,342 | 11,037 | 15.61 | 707 |
| 1966 | 65,055.43 | 60,599 | 50,363 | 37,462 | 16.12 | 2,324 |
| 1967 | 42,489.27 | 39,005 | 32,417 | 24,944 | 16.64 | 1,499 |
| 1968 | 65,553.07 | 59,276 | 49,264 | 39,233 | 17.17 | 2,285 |
| 1969 | 34,060.03 | 30,312 | 25,192 | 20,789 | 17.72 | 1,173 |
| 1970 | 95,676.66 | 83,782 | 69,630 | 59,533 | 18.27 | 3,259 |
| 1971 | 119,599.56 | 102,961 | 85,570 | 75,889 | 18.84 | 4,028 |
| 1972 | 74,678.74 | 63,165 | 52,496 | 48,320 | 19.42 | 2,488 |
| 1973 | 78,587.41 | 65,267 | 54,243 | 51,850 | 20.01 | 2,591 |
| 1974 | 96,223.92 | 78,416 | 65,171 | 64,731 | 20.61 | 3,141 |
| 1975 | 197,440.85 | 157,827 | 131,168 | 135,377 | 21.21 | 6,383 |
| 1976 | 147,972.27 | 115,900 | 96,323 | 103,440 | 21.83 | 4,738 |
| 1977 | 228,127.57 | 174,891 | 145,350 | 162,622 | 22.47 | 7,237 |
| 1978 | 246,374.73 | 184,789 | 153,576 | 179,030 | 23.11 | 7,747 |
| 1979 | 216,903.20 | 159,024 | 132,163 | 160,656 | 23.76 | 6,762 |
| 1980 | 158,190.77 | 113,267 | 94,135 | 119,423 | 24.42 | 4,890 |
| 1981 | 157,400.34 | 109,964 | 91,390 | 121,100 | 25.09 | 4,827 |
| 1982 | 111,809.69 | 76,169 | 63,303 | 87,640 | 25.76 | 3,402 |
| 1983 | 166,263.01 | 110,286 | 91,657 | 132,798 | 26.45 | 5,021 |
| 1984 | 104,549.27 | 67,449 | 56,056 | 85,086 | 27.15 | 3,134 |
| 1985 | 211,037.75 | 132,260 | 109,920 | 174,981 | 27.86 | 6,281 |
| 1986 | 214,438.18 | 130,439 | 108,406 | 181,086 | 28.57 | 6,338 |
| 1987 | 218,813.44 | 129,009 | 107,218 | 188,180 | 29.29 | 6,425 |

ACCOUNT 367 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 52-R2 | | | | | | |
| NET SALVAGE PERCENT.. -35 | | | | | | |
| 1988 | 516,538.04 | 294,620 | 244,855 | 452,471 | 30.03 | 15,067 |
| 1989 | 421,930.20 | 232,553 | 193,272 | 376,334 | 30.77 | 12,231 |
| 1990 | 400,772.00 | 213,192 | 177,182 | 363,860 | 31.51 | 11,547 |
| 1991 | 426,793.49 | 218,611 | 181,685 | 394,486 | 32.27 | 12,225 |
| 1992 | 442,435.38 | 217,897 | 181,092 | 416,196 | 33.03 | 12,601 |
| 1993 | 481,279.63 | 227,281 | 188,891 | 460,837 | 33.81 | 13,630 |
| 1994 | 424,774.41 | 191,995 | 159,565 | 413,880 | 34.59 | 11,965 |
| 1995 | 550,749.82 | 237,783 | 197,619 | 545,893 | 35.37 | 15,434 |
| 1996 | 585,621.76 | 240,671 | 200,019 | 590,570 | 36.17 | 16,328 |
| 1997 | 822,704.10 | 321,022 | 266,798 | 843,853 | 36.97 | 22,825 |
| 1998 | 1,287,889.92 | 475,452 | 395,143 | 1,343,508 | 37.78 | 35,561 |
| 1999 | 1,128,838.28 | 392,992 | 326,611 | 1,197,321 | 38.59 | 31,027 |
| 2000 | 1,527,281.28 | 499,210 | 414,888 | 1,646,942 | 39.41 | 41,790 |
| 2001 | 139,693.70 | 42,649 | 35,445 | 153,141 | 40.24 | 3,806 |
| 2002 | 389,136.14 | 110,420 | 91,769 | 433,565 | 41.07 | 10,557 |
| 2003 | 498,348.79 | 130,417 | 108,388 | 564,383 | 41.92 | 13,463 |
| 2004 | 253,548.45 | 60,822 | 50,548 | 291,742 | 42.76 | 6,823 |
| 2005 | 1,726,663.52 | 375,640 | 312,190 | 2,018,806 | 43.62 | 46,282 |
| 2006 | 371,109.34 | 72,454 | 60,216 | 440,782 | 44.48 | 9,910 |
| 2007 | 728,395.58 | 125,945 | 104,672 | 878,662 | 45.34 | 19,379 |
| 2008 | 717,581.33 | 107,869 | 89,649 | 879,086 | 46.21 | 19,024 |
| 2009 | 1,511,255.97 | 192,635 | 160,097 | 1,880,099 | 47.09 | 39,926 |
| 2010 | 2,477,137.51 | 259,171 | 215,394 | 3,128,742 | 47.97 | 65,223 |
| 2011 | 1,535,512.44 | 125,164 | 104,022 | 1,968,920 | 48.86 | 40,297 |
| 2012 | 1,030,581.69 | 60,201 | 50,032 | 1,341,253 | 49.75 | 26,960 |
| 2013 | 2,053,634.31 | 71,972 | 59,815 | 2,712,591 | 50.65 | 53,556 |
| 2014 | 2,102,590.14 | 24,553 | 20,406 | 2,818,091 | 51.55 | 54,667 |
| | 27,644,633.45 | 7,808,744 | 6,489,761 | 30,830,494 | | 759,829 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.6    2.75

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1937 | 1,272.80 | 1,412 | 1,464 | | | |
| 1941 | 261.65 | 283 | 301 | | | |
| 1943 | 2,516.59 | 2,691 | 2,894 | | | |
| 1944 | 2,725.23 | 2,899 | 3,134 | | | |
| 1945 | 1,484.28 | 1,570 | 1,707 | | | |
| 1947 | 219.24 | 230 | 252 | | | |
| 1948 | 339.18 | 353 | 390 | | | |
| 1949 | 11,657.36 | 12,074 | 13,406 | | | |
| 1950 | 12,595.64 | 12,972 | 14,485 | | | |
| 1951 | 11,168.83 | 11,437 | 12,844 | | | |
| 1952 | 8,728.10 | 8,886 | 10,037 | | | |
| 1953 | 10,963.53 | 11,098 | 12,608 | | | |
| 1954 | 6,183.29 | 6,221 | 7,111 | | | |
| 1955 | 14,098.32 | 14,095 | 16,213 | | | |
| 1956 | 41,551.22 | 41,275 | 47,784 | | | |
| 1957 | 30,007.66 | 29,609 | 34,509 | | | |
| 1958 | 14,610.01 | 14,315 | 16,802 | | | |
| 1959 | 33,368.74 | 32,464 | 38,374 | | | |
| 1960 | 11,598.27 | 11,198 | 13,338 | | | |
| 1961 | 26,101.83 | 25,001 | 30,017 | | | |
| 1962 | 32,638.64 | 30,995 | 37,534 | | | |
| 1963 | 41,216.56 | 38,793 | 47,399 | | | |
| 1964 | 13,173.98 | 12,282 | 15,150 | | | |
| 1965 | 78,236.01 | 72,217 | 89,971 | | | |
| 1966 | 101,564.31 | 92,764 | 116,799 | | | |
| 1967 | 90,793.30 | 81,975 | 104,412 | | | |
| 1968 | 158,918.87 | 141,779 | 182,757 | | | |
| 1969 | 292,453.15 | 257,622 | 336,321 | | | |
| 1970 | 301,973.94 | 262,536 | 347,270 | | | |
| 1971 | 329,339.08 | 282,286 | 378,740 | | | |
| 1972 | 229,591.60 | 193,856 | 264,030 | | | |
| 1973 | 504,546.48 | 419,314 | 580,228 | | | |
| 1974 | 385,903.24 | 315,485 | 443,789 | | | |
| 1975 | 227,512.59 | 182,739 | 261,639 | | | |
| 1976 | 378,426.02 | 298,445 | 435,190 | | | |
| 1977 | 548,181.31 | 424,057 | 630,409 | | | |
| 1978 | 512,315.15 | 388,452 | 589,162 | | | |
| 1979 | 407,489.34 | 302,518 | 468,613 | | | |
| 1980 | 333,549.69 | 242,167 | 383,582 | | | |
| 1981 | 293,594.52 | 208,283 | 337,634 | | | |
| 1982 | 295,333.70 | 204,534 | 339,634 | | | |

ACCOUNT 368 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 45-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -15 | | | | | | |
| 1983 | 396,408.96 | 267,646 | 452,923 | 2,947 | 18.58 | 159 |
| 1984 | 498,307.89 | 327,661 | 554,483 | 18,571 | 19.27 | 964 |
| 1985 | 753,452.14 | 481,948 | 815,574 | 50,896 | 19.97 | 2,549 |
| 1986 | 556,204.52 | 345,544 | 584,745 | 54,890 | 20.69 | 2,653 |
| 1987 | 421,851.28 | 254,208 | 430,182 | 54,947 | 21.42 | 2,565 |
| 1988 | 671,217.96 | 391,786 | 662,998 | 108,903 | 22.16 | 4,914 |
| 1989 | 981,688.91 | 554,186 | 937,819 | 191,123 | 22.91 | 8,342 |
| 1990 | 751,180.05 | 409,468 | 692,920 | 170,937 | 23.67 | 7,222 |
| 1991 | 808,542.37 | 424,827 | 718,911 | 210,913 | 24.44 | 8,630 |
| 1992 | 841,034.31 | 425,138 | 719,438 | 247,751 | 25.22 | 9,824 |
| 1993 | 918,566.62 | 445,548 | 753,976 | 302,376 | 26.02 | 11,621 |
| 1994 | 856,943.95 | 398,136 | 673,744 | 311,742 | 26.82 | 11,623 |
| 1995 | 1,021,395.43 | 453,397 | 767,259 | 407,346 | 27.63 | 14,743 |
| 1996 | 842,565.54 | 356,361 | 603,050 | 365,900 | 28.45 | 12,861 |
| 1997 | 868,324.82 | 348,832 | 590,309 | 408,265 | 29.28 | 13,943 |
| 1998 | 1,049,065.26 | 398,929 | 675,086 | 531,339 | 30.12 | 17,641 |
| 1999 | 1,144,838.87 | 410,479 | 694,631 | 621,934 | 30.97 | 20,082 |
| 2000 | 1,408,774.03 | 474,152 | 802,381 | 817,709 | 31.83 | 25,690 |
| 2001 | 431,736.02 | 135,822 | 229,844 | 266,652 | 32.69 | 8,157 |
| 2002 | 1,438,664.73 | 420,234 | 711,139 | 943,325 | 33.57 | 28,100 |
| 2003 | 1,366,910.86 | 368,527 | 623,638 | 948,309 | 34.45 | 27,527 |
| 2004 | 1,294,227.93 | 319,834 | 541,238 | 947,124 | 35.33 | 26,808 |
| 2005 | 2,143,948.13 | 480,509 | 813,139 | 1,652,401 | 36.23 | 45,609 |
| 2006 | 1,279,034.62 | 257,244 | 435,320 | 1,035,570 | 37.13 | 27,890 |
| 2007 | 2,197,622.62 | 391,448 | 662,426 | 1,864,840 | 38.03 | 49,036 |
| 2008 | 1,221,152.61 | 188,798 | 319,493 | 1,084,833 | 38.95 | 27,852 |
| 2009 | 3,267,277.45 | 429,167 | 726,256 | 3,031,113 | 39.86 | 76,044 |
| 2010 | 1,259,559.71 | 135,521 | 229,335 | 1,219,159 | 40.79 | 29,889 |
| 2011 | 2,563,587.87 | 215,537 | 364,741 | 2,583,385 | 41.71 | 61,937 |
| 2012 | 1,740,318.54 | 104,511 | 176,858 | 1,824,508 | 42.65 | 42,779 |
| 2013 | 2,786,059.61 | 100,380 | 169,867 | 3,034,102 | 43.59 | 69,605 |
| 2014 | 2,577,677.32 | 30,948 | 52,372 | 2,911,957 | 44.53 | 65,393 |
| | 46,156,344.18 | 15,439,908 | 24,854,028 | 28,225,768 | | 762,652 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.0   1.65

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 57-R4 | | | | | | |
| NET SALVAGE PERCENT.. -125 | | | | | | |
| 1920 | 5.36 | 12 | 12 | | | |
| 1928 | 3.19 | 7 | 7 | | | |
| 1929 | 2.67 | 6 | 6 | | | |
| 1938 | 2.93 | 6 | 5 | 2 | 2.26 | 1 |
| 1939 | 5.76 | 12 | 10 | 3 | 2.51 | 1 |
| 1940 | 26.67 | 57 | 48 | 12 | 2.76 | 4 |
| 1941 | 21.61 | 46 | 39 | 10 | 3.01 | 3 |
| 1942 | 14.95 | 32 | 27 | 7 | 3.27 | 2 |
| 1943 | 2.41 | 5 | 5 | | | |
| 1946 | 12.40 | 26 | 22 | 6 | 4.34 | 1 |
| 1947 | 214.13 | 443 | 371 | 111 | 4.62 | 24 |
| 1948 | 74.39 | 153 | 128 | 39 | 4.91 | 8 |
| 1949 | 25.30 | 52 | 44 | 13 | 5.20 | 2 |
| 1950 | 4,666.86 | 9,485 | 7,951 | 2,549 | 5.51 | 463 |
| 1951 | 15,180.50 | 30,668 | 25,709 | 8,447 | 5.82 | 1,451 |
| 1952 | 21,128.66 | 42,402 | 35,545 | 11,994 | 6.16 | 1,947 |
| 1953 | 28,072.60 | 55,960 | 46,911 | 16,252 | 6.50 | 2,500 |
| 1954 | 32,934.39 | 65,171 | 54,633 | 19,469 | 6.87 | 2,834 |
| 1955 | 83,485.41 | 163,917 | 137,411 | 50,431 | 7.26 | 6,946 |
| 1956 | 50,991.32 | 99,292 | 83,236 | 31,494 | 7.67 | 4,106 |
| 1957 | 61,004.04 | 117,730 | 98,693 | 38,566 | 8.11 | 4,755 |
| 1958 | 63,122.55 | 120,647 | 101,138 | 40,888 | 8.58 | 4,766 |
| 1959 | 74,130.36 | 140,253 | 117,573 | 49,220 | 9.07 | 5,427 |
| 1960 | 63,630.55 | 119,056 | 99,804 | 43,365 | 9.60 | 4,517 |
| 1961 | 54,794.80 | 101,334 | 84,948 | 38,340 | 10.15 | 3,777 |
| 1962 | 57,532.01 | 105,102 | 88,107 | 41,340 | 10.72 | 3,856 |
| 1963 | 62,574.31 | 112,807 | 94,566 | 46,226 | 11.33 | 4,080 |
| 1964 | 53,092.52 | 94,393 | 79,129 | 40,329 | 11.96 | 3,372 |
| 1965 | 91,906.28 | 161,078 | 135,031 | 71,758 | 12.60 | 5,695 |
| 1966 | 61,045.47 | 105,375 | 88,335 | 49,017 | 13.27 | 3,694 |
| 1967 | 57,248.45 | 97,307 | 81,572 | 47,237 | 13.94 | 3,389 |
| 1968 | 70,143.44 | 117,314 | 98,344 | 59,479 | 14.63 | 4,066 |
| 1969 | 60,461.24 | 99,450 | 83,369 | 52,669 | 15.33 | 3,436 |
| 1970 | 62,550.24 | 101,109 | 84,759 | 55,979 | 16.05 | 3,488 |
| 1971 | 67,024.71 | 106,437 | 89,226 | 61,580 | 16.77 | 3,672 |
| 1972 | 45,546.38 | 70,999 | 59,518 | 42,961 | 17.51 | 2,454 |
| 1973 | 48,413.67 | 74,035 | 62,063 | 46,868 | 18.26 | 2,567 |
| 1974 | 40,195.40 | 60,245 | 50,503 | 39,937 | 19.03 | 2,099 |
| 1975 | 45,915.51 | 67,406 | 56,506 | 46,804 | 19.81 | 2,363 |
| 1976 | 60,482.61 | 86,904 | 72,851 | 63,235 | 20.60 | 3,070 |
| 1977 | 56,596.34 | 79,511 | 66,654 | 60,688 | 21.41 | 2,835 |

ACCOUNT 369.01 SERVICES - OVERHEAD

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 57-R4 | | | | | | |
| NET SALVAGE PERCENT.. -125 | | | | | | |
| 1978 | 50,493.74 | 69,323 | 58,113 | 55,498 | 22.22 | 2,498 |
| 1979 | 52,258.98 | 70,033 | 58,708 | 58,875 | 23.05 | 2,554 |
| 1980 | 54,988.60 | 71,847 | 60,229 | 63,495 | 23.90 | 2,657 |
| 1981 | 70,118.55 | 89,263 | 74,829 | 82,938 | 24.75 | 3,351 |
| 1982 | 68,310.15 | 84,615 | 70,932 | 82,766 | 25.62 | 3,231 |
| 1983 | 73,772.69 | 88,847 | 74,480 | 91,509 | 26.49 | 3,454 |
| 1984 | 60,358.32 | 70,572 | 59,160 | 76,646 | 27.38 | 2,799 |
| 1985 | 72,114.31 | 81,755 | 68,535 | 93,722 | 28.28 | 3,314 |
| 1986 | 72,132.59 | 79,213 | 66,404 | 95,894 | 29.18 | 3,286 |
| 1987 | 72,433.60 | 76,913 | 64,476 | 98,500 | 30.10 | 3,272 |
| 1988 | 78,623.49 | 80,599 | 67,566 | 109,337 | 31.03 | 3,524 |
| 1989 | 113,054.11 | 111,746 | 93,676 | 160,696 | 31.96 | 5,028 |
| 1990 | 113,001.01 | 107,500 | 90,117 | 164,135 | 32.90 | 4,989 |
| 1991 | 91,715.36 | 83,848 | 70,289 | 136,071 | 33.84 | 4,021 |
| 1992 | 87,805.83 | 76,980 | 64,532 | 133,031 | 34.79 | 3,824 |
| 1993 | 80,929.10 | 67,885 | 56,908 | 125,182 | 35.75 | 3,502 |
| 1994 | 97,555.19 | 78,133 | 65,499 | 154,000 | 36.71 | 4,195 |
| 1995 | 85,100.02 | 64,900 | 54,405 | 137,070 | 37.68 | 3,638 |
| 1996 | 103,967.12 | 75,308 | 63,130 | 170,796 | 38.65 | 4,419 |
| 1997 | 110,180.79 | 75,547 | 63,331 | 184,576 | 39.63 | 4,657 |
| 1998 | 172,345.58 | 111,502 | 93,472 | 294,306 | 40.61 | 7,247 |
| 1999 | 128,808.08 | 78,352 | 65,682 | 224,136 | 41.59 | 5,389 |
| 2000 | 148,525.18 | 84,601 | 70,921 | 263,261 | 42.57 | 6,184 |
| 2001 | 72,352.10 | 38,385 | 32,178 | 130,614 | 43.56 | 2,998 |
| 2002 | 61,674.11 | 30,309 | 25,408 | 113,359 | 44.55 | 2,545 |
| 2003 | 87,078.18 | 39,391 | 33,021 | 162,905 | 45.54 | 3,577 |
| 2004 | 87,593.60 | 36,201 | 30,347 | 166,739 | 46.53 | 3,583 |
| 2005 | 84,867.62 | 31,725 | 26,595 | 164,357 | 47.53 | 3,458 |
| 2006 | 86,674.68 | 29,013 | 24,322 | 170,696 | 48.52 | 3,518 |
| 2007 | 94,696.97 | 27,961 | 23,440 | 189,628 | 49.52 | 3,829 |
| 2008 | 55,626.95 | 14,251 | 11,947 | 113,214 | 50.51 | 2,241 |
| 2009 | 9,608.01 | 2,082 | 1,745 | 19,873 | 51.51 | 386 |
| 2010 | 71,436.54 | 12,661 | 10,614 | 150,118 | 52.51 | 2,859 |
| 2011 | 44,445.15 | 6,140 | 5,147 | 94,855 | 53.50 | 1,773 |
| 2012 | 131,664.61 | 12,993 | 10,892 | 285,353 | 54.50 | 5,236 |
| 2013 | 252,629.29 | 14,961 | 12,541 | 555,875 | 55.50 | 10,016 |
| 2014 | 277,443.71 | 5,475 | 4,590 | 619,658 | 56.50 | 10,967 |
| | 4,970,666.30 | 4,787,074 | 4,012,990 | 7,171,009 | | 245,690 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.2   4.94

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 40-S4 | | | | | | |
| NET SALVAGE PERCENT.. -35 | | | | | | |
| 1967 | 20.62 | 25 | 24 | 4 | 3.42 | 1 |
| 1968 | 87.13 | 107 | 103 | 15 | 3.65 | 4 |
| 1969 | 43.64 | 53 | 51 | 8 | 3.89 | 2 |
| 1970 | 1.29 | 2 | 2 | | | |
| 1971 | 609.94 | 732 | 705 | 118 | 4.43 | 27 |
| 1972 | 30,805.32 | 36,659 | 35,291 | 6,296 | 4.74 | 1,328 |
| 1973 | 85,428.28 | 100,739 | 96,979 | 18,349 | 5.06 | 3,626 |
| 1974 | 106,319.84 | 124,119 | 119,486 | 24,046 | 5.41 | 4,445 |
| 1975 | 102,983.76 | 118,904 | 114,466 | 24,562 | 5.79 | 4,242 |
| 1976 | 155,345.91 | 177,263 | 170,646 | 39,071 | 6.19 | 6,312 |
| 1977 | 194,037.09 | 218,532 | 210,375 | 51,575 | 6.63 | 7,779 |
| 1978 | 199,161.19 | 221,211 | 212,954 | 55,914 | 7.09 | 7,886 |
| 1979 | 193,723.77 | 211,837 | 203,930 | 57,597 | 7.60 | 7,579 |
| 1980 | 158,715.58 | 170,663 | 164,293 | 49,973 | 8.14 | 6,139 |
| 1981 | 176,831.07 | 186,681 | 179,713 | 59,009 | 8.72 | 6,767 |
| 1982 | 104,297.21 | 107,924 | 103,896 | 36,905 | 9.34 | 3,951 |
| 1983 | 166,789.09 | 168,874 | 162,571 | 62,594 | 10.00 | 6,259 |
| 1984 | 120,462.74 | 119,082 | 114,637 | 47,988 | 10.71 | 4,481 |
| 1985 | 103,999.77 | 100,210 | 96,469 | 43,931 | 11.45 | 3,837 |
| 1986 | 111,931.24 | 104,906 | 100,990 | 50,117 | 12.23 | 4,098 |
| 1987 | 134,884.07 | 122,685 | 118,106 | 63,987 | 13.05 | 4,903 |
| 1988 | 159,894.57 | 140,847 | 135,590 | 80,268 | 13.90 | 5,775 |
| 1989 | 187,377.02 | 159,427 | 153,476 | 99,483 | 14.79 | 6,726 |
| 1990 | 244,855.44 | 200,812 | 193,316 | 137,239 | 15.70 | 8,741 |
| 1991 | 253,154.64 | 199,673 | 192,220 | 149,539 | 16.63 | 8,992 |
| 1992 | 278,208.06 | 210,419 | 202,565 | 173,016 | 17.59 | 9,836 |
| 1993 | 264,784.86 | 191,688 | 184,533 | 172,927 | 18.55 | 9,322 |
| 1994 | 369,388.76 | 255,197 | 245,671 | 253,004 | 19.53 | 12,955 |
| 1995 | 418,748.99 | 275,307 | 265,031 | 300,280 | 20.52 | 14,634 |
| 1996 | 497,615.88 | 310,531 | 298,940 | 372,841 | 21.51 | 17,333 |
| 1997 | 483,543.22 | 285,593 | 274,933 | 377,850 | 22.50 | 16,793 |
| 1998 | 443,994.69 | 247,250 | 238,021 | 361,372 | 23.50 | 15,378 |
| 1999 | 547,413.23 | 286,366 | 275,677 | 463,331 | 24.50 | 18,911 |
| 2000 | 495,089.24 | 242,284 | 233,240 | 435,130 | 25.50 | 17,064 |
| 2001 | 580,245.62 | 264,374 | 254,506 | 528,826 | 26.50 | 19,956 |
| 2002 | 659,984.96 | 278,431 | 268,038 | 622,942 | 27.50 | 22,652 |
| 2003 | 452,939.65 | 175,797 | 169,235 | 442,234 | 28.50 | 15,517 |
| 2004 | 535,564.29 | 189,791 | 182,707 | 540,305 | 29.50 | 18,315 |
| 2005 | 430,456.03 | 138,015 | 132,863 | 448,253 | 30.50 | 14,697 |
| 2006 | 452,882.34 | 129,921 | 125,072 | 486,319 | 31.50 | 15,439 |
| 2007 | 455,534.74 | 115,307 | 111,003 | 503,969 | 32.50 | 15,507 |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 369.02 SERVICES - UNDERGROUND

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. IOWA 40-S4 | | | | | | |
| NET SALVAGE PERCENT.. -35 | | | | | | |
| | | | | | | |
| 2008 | 348,030.54 | 76,349 | 73,499 | 396,342 | 33.50 | 11,831 |
| 2009 | 3,118.39 | 579 | 557 | 3,653 | 34.50 | 106 |
| 2010 | 256,621.26 | 38,974 | 37,519 | 308,920 | 35.50 | 8,702 |
| 2011 | 332,892.01 | 39,323 | 37,855 | 411,549 | 36.50 | 11,275 |
| 2012 | 269,983.92 | 22,780 | 21,930 | 342,548 | 37.50 | 9,135 |
| 2013 | 472,883.81 | 23,940 | 23,047 | 615,346 | 38.50 | 15,983 |
| 2014 | 745,698.79 | 12,584 | 12,114 | 994,579 | 39.50 | 25,179 |
| | | | | | | |
| | 12,787,383.50 | 6,802,767 | 6,548,845 | 10,714,123 | | 450,420 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.8   3.52

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1928 | 550.99 | 536 | 579 | | | |
| 1929 | 123.83 | 120 | 130 | | | |
| 1931 | 427.99 | 411 | 449 | | | |
| 1932 | 88.12 | 84 | 93 | | | |
| 1933 | 33.88 | 32 | 36 | | | |
| 1934 | 23.62 | 22 | 25 | | | |
| 1935 | 46.44 | 44 | 49 | | | |
| 1936 | 12.31 | 12 | 13 | | | |
| 1937 | 7,432.70 | 6,946 | 7,804 | | | |
| 1938 | 1,251.58 | 1,164 | 1,314 | | | |
| 1939 | 3,020.41 | 2,796 | 3,171 | | | |
| 1940 | 2,717.25 | 2,503 | 2,853 | | | |
| 1941 | 2,972.95 | 2,725 | 3,122 | | | |
| 1942 | 1,041.38 | 950 | 1,093 | | | |
| 1943 | 84.59 | 77 | 89 | | | |
| 1944 | 202.27 | 182 | 212 | | | |
| 1945 | 1,017.36 | 912 | 1,068 | | | |
| 1946 | 4,683.23 | 4,176 | 4,917 | | | |
| 1947 | 9,439.35 | 8,367 | 9,911 | | | |
| 1948 | 18,346.66 | 16,161 | 19,264 | | | |
| 1949 | 11,683.19 | 10,224 | 12,267 | | | |
| 1950 | 13,984.78 | 12,156 | 14,684 | | | |
| 1951 | 8,104.22 | 6,993 | 8,509 | | | |
| 1952 | 14,055.26 | 12,037 | 14,758 | | | |
| 1953 | 17,045.20 | 14,484 | 17,897 | | | |
| 1954 | 44,332.69 | 37,358 | 46,549 | | | |
| 1955 | 74,901.87 | 62,575 | 78,647 | | | |
| 1956 | 33,558.55 | 27,786 | 35,236 | | | |
| 1957 | 64,214.65 | 52,665 | 67,425 | | | |
| 1958 | 39,874.66 | 32,376 | 41,868 | | | |
| 1959 | 26,893.31 | 21,610 | 28,238 | | | |
| 1960 | 33,211.50 | 26,395 | 34,872 | | | |
| 1961 | 33,575.89 | 26,377 | 35,255 | | | |
| 1962 | 28,752.59 | 22,319 | 30,190 | | | |
| 1963 | 25,050.39 | 19,201 | 26,303 | | | |
| 1964 | 24,358.72 | 18,429 | 25,577 | | | |
| 1965 | 37,999.82 | 28,365 | 39,900 | | | |
| 1966 | 46,773.50 | 34,414 | 49,112 | | | |
| 1967 | 40,551.81 | 29,403 | 42,579 | | | |
| 1968 | 39,985.91 | 28,550 | 41,985 | | | |
| 1969 | 74,355.47 | 52,238 | 78,073 | | | |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1970 | 49,562.49 | 34,252 | 52,041 | | | |
| 1971 | 72,839.71 | 49,477 | 76,482 | | | |
| 1972 | 106,010.33 | 70,712 | 111,311 | | | |
| 1973 | 103,087.84 | 67,504 | 108,242 | | | |
| 1974 | 117,281.65 | 75,321 | 123,146 | | | |
| 1975 | 106,757.51 | 67,196 | 112,095 | | | |
| 1976 | 115,946.70 | 71,475 | 121,744 | | | |
| 1977 | 249,470.45 | 150,500 | 261,944 | | | |
| 1978 | 215,205.77 | 126,952 | 225,966 | | | |
| 1979 | 157,891.00 | 91,001 | 164,837 | 949 | 24.81 | 38 |
| 1980 | 77,814.98 | 43,780 | 79,302 | 2,404 | 25.53 | 94 |
| 1981 | 101,847.08 | 55,881 | 101,221 | 5,718 | 26.26 | 218 |
| 1982 | 101,489.07 | 54,250 | 98,267 | 8,297 | 27.00 | 307 |
| 1983 | 137,498.76 | 71,530 | 129,567 | 14,807 | 27.75 | 534 |
| 1984 | 88,014.06 | 44,527 | 80,655 | 11,760 | 28.50 | 413 |
| 1985 | 199,735.30 | 98,112 | 177,717 | 32,005 | 29.27 | 1,093 |
| 1986 | 137,924.79 | 65,697 | 119,002 | 25,819 | 30.05 | 859 |
| 1987 | 138,342.50 | 63,834 | 115,627 | 29,633 | 30.83 | 961 |
| 1988 | 151,516.74 | 67,629 | 122,501 | 36,592 | 31.62 | 1,157 |
| 1989 | 626,266.69 | 269,969 | 489,014 | 168,566 | 32.42 | 5,199 |
| 1990 | 90,585.95 | 37,649 | 68,196 | 26,919 | 33.23 | 810 |
| 1991 | 203,430.98 | 81,363 | 147,379 | 66,224 | 34.05 | 1,945 |
| 1992 | 119,658.74 | 45,985 | 83,296 | 42,346 | 34.87 | 1,214 |
| 1993 | 153,056.94 | 56,395 | 102,152 | 58,558 | 35.70 | 1,640 |
| 1994 | 175,808.79 | 61,959 | 112,231 | 72,368 | 36.54 | 1,981 |
| 1995 | 202,489.77 | 68,113 | 123,378 | 89,236 | 37.38 | 2,387 |
| 1996 | 92,321.53 | 29,557 | 53,539 | 43,399 | 38.23 | 1,135 |
| 1997 | 236,771.23 | 71,915 | 130,265 | 118,345 | 39.09 | 3,028 |
| 1998 | 377,130.13 | 108,283 | 196,141 | 199,846 | 39.96 | 5,001 |
| 1999 | 153,178.23 | 41,438 | 75,059 | 85,778 | 40.83 | 2,101 |
| 2000 | 178,617.54 | 45,319 | 82,089 | 105,459 | 41.71 | 2,528 |
| 2001 | 73,461.55 | 17,405 | 31,527 | 45,608 | 42.59 | 1,071 |
| 2002 | 107,789.21 | 23,705 | 42,939 | 70,240 | 43.48 | 1,615 |
| 2003 | 244,594.65 | 49,590 | 89,826 | 166,998 | 44.38 | 3,763 |
| 2004 | 291,380.15 | 54,070 | 97,941 | 208,008 | 45.28 | 4,594 |
| 2005 | 221,538.16 | 37,302 | 67,568 | 165,047 | 46.18 | 3,574 |
| 2006 | 189,461.39 | 28,611 | 51,825 | 147,109 | 47.09 | 3,124 |
| 2007 | 199,074.34 | 26,565 | 48,119 | 160,909 | 48.01 | 3,352 |
| 2008 | 103,875.23 | 12,037 | 21,803 | 87,266 | 48.93 | 1,783 |
| 2009 | 320,182.68 | 31,481 | 57,024 | 279,168 | 49.85 | 5,600 |
| 2010 | 425,486.89 | 34,280 | 62,094 | 384,667 | 50.78 | 7,575 |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 370 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| | | | | | | |
| 2011 | 210,914.38 | 13,248 | 23,997 | 197,463 | 51.71 | 3,819 |
| 2012 | 622,054.48 | 27,909 | 50,553 | 602,604 | 52.65 | 11,445 |
| 2013 | 473,605.51 | 12,840 | 23,258 | 474,028 | 53.58 | 8,847 |
| 2014 | 406,638.68 | 3,651 | 6,613 | 420,358 | 54.53 | 7,709 |
| | | | | | | |
| | 9,714,391.44 | 3,284,444 | 5,545,609 | 4,654,502 | | 102,514 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.4   1.06

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 31-01 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1938 | 16.47 | 18 | 18 | | | |
| 1939 | 462.51 | 509 | 509 | | | |
| 1940 | 1,493.44 | 1,643 | 1,643 | | | |
| 1941 | 3,620.32 | 3,982 | 3,982 | | | |
| 1942 | 191.00 | 210 | 210 | | | |
| 1946 | 403.45 | 444 | 444 | | | |
| 1947 | 2,454.54 | 2,700 | 2,700 | | | |
| 1948 | 3,238.40 | 3,562 | 3,562 | | | |
| 1949 | 2,572.07 | 2,829 | 2,829 | | | |
| 1950 | 2,725.70 | 2,998 | 2,998 | | | |
| 1951 | 1,999.22 | 2,199 | 2,199 | | | |
| 1952 | 1,488.85 | 1,638 | 1,638 | | | |
| 1953 | 1,632.16 | 1,781 | 1,795 | | | |
| 1954 | 1,602.77 | 1,720 | 1,763 | | | |
| 1955 | 1,690.43 | 1,784 | 1,859 | | | |
| 1956 | 1,337.56 | 1,388 | 1,471 | | | |
| 1957 | 1,223.35 | 1,248 | 1,346 | | | |
| 1958 | 1,194.05 | 1,197 | 1,313 | | | |
| 1959 | 1,519.01 | 1,496 | 1,671 | | | |
| 1960 | 1,436.47 | 1,389 | 1,580 | | | |
| 1961 | 1,194.83 | 1,134 | 1,314 | | | |
| 1962 | 1,034.25 | 963 | 1,138 | | | |
| 1963 | 251.66 | 230 | 277 | | | |
| 1964 | 96.85 | 87 | 107 | | | |
| 1965 | 111.61 | 98 | 123 | | | |
| 1966 | 227.57 | 196 | 250 | | | |
| 1967 | 3,486.22 | 2,938 | 3,835 | | | |
| 1968 | 347.09 | 286 | 382 | | | |
| 1969 | 367.96 | 297 | 405 | | | |
| 1970 | 1,291.00 | 1,019 | 1,420 | | | |
| 1971 | 832.55 | 643 | 916 | | | |
| 1972 | 1,208.33 | 911 | 1,329 | | | |
| 1973 | 2,319.57 | 1,708 | 2,552 | | | |
| 1974 | 7,905.59 | 5,681 | 8,696 | | | |
| 1975 | 7,694.90 | 5,393 | 8,464 | | | |
| 1976 | 5,957.00 | 4,069 | 6,553 | | | |
| 1977 | 3,325.02 | 2,212 | 3,658 | | | |
| 1978 | 3,592.87 | 2,327 | 3,952 | | | |
| 1979 | 6,550.75 | 4,126 | 7,206 | | | |
| 1980 | 16,212.76 | 9,924 | 17,834 | | | |
| 1981 | 34,847.18 | 20,711 | 38,332 | | | |

ACCOUNT 371 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 31-O1 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1982 | 30,898.35 | 17,816 | 33,988 | | | |
| 1983 | 45,569.09 | 25,467 | 50,126 | | | |
| 1984 | 33,146.88 | 17,937 | 36,462 | | | |
| 1985 | 40,876.95 | 21,395 | 44,965 | | | |
| 1986 | 40,534.84 | 20,496 | 44,588 | | | |
| 1987 | 47,130.14 | 22,995 | 51,843 | | | |
| 1988 | 38,887.39 | 18,283 | 42,776 | | | |
| 1989 | 55,119.14 | 24,937 | 60,631 | | | |
| 1990 | 93,146.08 | 40,488 | 102,461 | | | |
| 1991 | 132,670.17 | 55,315 | 145,937 | | | |
| 1992 | 177,325.00 | 70,786 | 189,338 | 5,720 | 19.75 | 290 |
| 1993 | 161,959.53 | 61,779 | 165,246 | 12,909 | 20.25 | 637 |
| 1994 | 167,631.29 | 60,970 | 163,082 | 21,312 | 20.75 | 1,027 |
| 1995 | 187,641.89 | 64,919 | 173,645 | 32,761 | 21.25 | 1,542 |
| 1996 | 196,515.86 | 64,502 | 172,529 | 43,638 | 21.75 | 2,006 |
| 1997 | 233,272.74 | 72,428 | 193,729 | 62,871 | 22.25 | 2,826 |
| 1998 | 254,896.52 | 74,619 | 199,590 | 80,796 | 22.75 | 3,551 |
| 1999 | 286,002.08 | 78,651 | 210,375 | 104,227 | 23.25 | 4,483 |
| 2000 | 328,738.83 | 84,570 | 226,207 | 135,406 | 23.75 | 5,701 |
| 2001 | 43,256.37 | 10,361 | 27,713 | 19,869 | 24.25 | 819 |
| 2002 | 90,328.21 | 20,032 | 53,581 | 45,780 | 24.75 | 1,850 |
| 2003 | 261,746.45 | 53,404 | 142,844 | 145,077 | 25.25 | 5,746 |
| 2004 | 97,487.67 | 18,160 | 48,574 | 58,662 | 25.75 | 2,278 |
| 2005 | 513,766.68 | 86,597 | 231,629 | 333,514 | 26.25 | 12,705 |
| 2006 | 221,729.10 | 33,439 | 89,442 | 154,460 | 26.75 | 5,774 |
| 2007 | 110,929.46 | 14,761 | 39,483 | 82,539 | 27.25 | 3,029 |
| 2008 | 240,466.27 | 27,732 | 74,177 | 190,336 | 27.75 | 6,859 |
| 2009 | 1,267.00 | 124 | 332 | 1,062 | 28.25 | 38 |
| 2010 | 2,460.27 | 196 | 524 | 2,182 | 28.75 | 76 |
| 2011 | 340,483.90 | 21,142 | 56,550 | 317,982 | 29.25 | 10,871 |
| 2012 | 111,498.87 | 4,945 | 13,227 | 109,422 | 29.75 | 3,678 |
| 2013 | 138,539.32 | 3,686 | 9,859 | 142,534 | 30.25 | 4,712 |
| 2014 | 347,680.70 | 3,083 | 8,247 | 374,202 | 30.75 | 12,169 |
| | 5,204,760.37 | 1,295,703 | 3,247,973 | 2,477,263 | | 92,667 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.7   1.78

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 40-R1 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1928 | 2,202.97 | 2,644 | 2,644 | | | |
| 1929 | 81.40 | 98 | 98 | | | |
| 1930 | 2,044.00 | 2,453 | 2,453 | | | |
| 1931 | 246.03 | 295 | 295 | | | |
| 1937 | 3,935.39 | 4,609 | 4,722 | | | |
| 1938 | 36.01 | 42 | 43 | | | |
| 1939 | 362.30 | 417 | 435 | | | |
| 1940 | 1,155.59 | 1,318 | 1,387 | | | |
| 1941 | 1,004.09 | 1,136 | 1,205 | | | |
| 1942 | 105.99 | 119 | 127 | | | |
| 1943 | 84.36 | 94 | 101 | | | |
| 1944 | 92.86 | 103 | 111 | | | |
| 1945 | 197.72 | 217 | 237 | | | |
| 1946 | 189.08 | 205 | 227 | | | |
| 1947 | 2,335.63 | 2,516 | 2,803 | | | |
| 1948 | 314.21 | 336 | 377 | | | |
| 1949 | 1,502.29 | 1,591 | 1,803 | | | |
| 1950 | 1,162.42 | 1,220 | 1,395 | | | |
| 1951 | 1,411.24 | 1,467 | 1,693 | | | |
| 1952 | 1,908.32 | 1,966 | 2,290 | | | |
| 1953 | 2,653.72 | 2,708 | 3,184 | | | |
| 1954 | 10,193.48 | 10,296 | 12,232 | | | |
| 1955 | 4,180.48 | 4,180 | 5,017 | | | |
| 1956 | 18,389.40 | 18,194 | 22,067 | | | |
| 1957 | 2,643.20 | 2,587 | 3,172 | | | |
| 1958 | 19,465.42 | 18,844 | 23,359 | | | |
| 1959 | 2,786.51 | 2,667 | 3,344 | | | |
| 1960 | 4,289.23 | 4,057 | 5,147 | | | |
| 1961 | 2,701.15 | 2,524 | 3,241 | | | |
| 1962 | 2,733.36 | 2,522 | 3,280 | | | |
| 1963 | 4,377.21 | 3,988 | 5,253 | | | |
| 1964 | 5,298.40 | 4,764 | 6,358 | | | |
| 1965 | 6,650.07 | 5,897 | 7,980 | | | |
| 1966 | 5,447.32 | 4,764 | 6,537 | | | |
| 1967 | 9,587.13 | 8,263 | 11,505 | | | |
| 1968 | 7,634.04 | 6,481 | 9,161 | | | |
| 1969 | 5,556.57 | 4,644 | 6,668 | | | |
| 1970 | 8,149.20 | 6,701 | 9,779 | | | |
| 1971 | 3,912.86 | 3,165 | 4,695 | | | |
| 1972 | 7,706.78 | 6,127 | 9,248 | | | |
| 1973 | 4,999.68 | 3,904 | 6,000 | | | |

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 40-R1 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| 1974 | 5,562.80 | 4,264 | 6,675 | | | |
| 1975 | 13,161.36 | 9,899 | 15,794 | | | |
| 1976 | 5,065.11 | 3,733 | 6,078 | | | |
| 1977 | 7,743.91 | 5,592 | 9,207 | 86 | 15.93 | 5 |
| 1978 | 3,892.28 | 2,751 | 4,530 | 141 | 16.44 | 9 |
| 1979 | 5,982.31 | 4,135 | 6,808 | 371 | 16.96 | 22 |
| 1980 | 10,861.61 | 7,335 | 12,077 | 957 | 17.49 | 55 |
| 1981 | 14,639.32 | 9,649 | 15,887 | 1,680 | 18.03 | 93 |
| 1982 | 13,978.11 | 8,982 | 14,789 | 1,985 | 18.58 | 107 |
| 1983 | 36,976.13 | 23,151 | 38,118 | 6,253 | 19.13 | 327 |
| 1984 | 47,102.98 | 28,686 | 47,232 | 9,292 | 19.70 | 472 |
| 1985 | 52,059.48 | 30,814 | 50,735 | 11,736 | 20.27 | 579 |
| 1986 | 36,371.33 | 20,895 | 34,404 | 9,242 | 20.85 | 443 |
| 1987 | 81,380.23 | 45,313 | 74,608 | 23,048 | 21.44 | 1,075 |
| 1988 | 32,997.58 | 17,779 | 29,273 | 10,324 | 22.04 | 468 |
| 1989 | 20,386.76 | 10,617 | 17,481 | 6,983 | 22.64 | 308 |
| 1990 | 26,959.59 | 13,539 | 22,292 | 10,060 | 23.26 | 433 |
| 1991 | 17,293.97 | 8,363 | 13,770 | 6,983 | 23.88 | 292 |
| 1992 | 18,041.62 | 8,384 | 13,804 | 7,846 | 24.51 | 320 |
| 1993 | 20,350.65 | 9,072 | 14,937 | 9,484 | 25.14 | 377 |
| 1994 | 42,653.29 | 18,196 | 29,960 | 21,224 | 25.78 | 823 |
| 1995 | 1,150,138.19 | 468,221 | 770,926 | 609,240 | 26.43 | 23,051 |
| 1996 | 375,975.79 | 145,615 | 239,755 | 211,416 | 27.09 | 7,804 |
| 1997 | 428,065.04 | 157,314 | 259,018 | 254,660 | 27.75 | 9,177 |
| 1998 | 354,831.92 | 123,375 | 203,137 | 222,661 | 28.41 | 7,837 |
| 1999 | 430,008.09 | 140,871 | 231,944 | 284,066 | 29.08 | 9,768 |
| 2000 | 195,819.42 | 60,214 | 99,142 | 135,841 | 29.75 | 4,566 |
| 2001 | 67,420.60 | 19,356 | 31,870 | 49,035 | 30.43 | 1,611 |
| 2002 | 62,157.63 | 16,577 | 27,294 | 47,295 | 31.11 | 1,520 |
| 2003 | 121,389.71 | 29,862 | 49,168 | 96,500 | 31.80 | 3,035 |
| 2004 | 57,231.06 | 12,894 | 21,230 | 47,447 | 32.49 | 1,460 |
| 2005 | 357,117.86 | 73,066 | 120,303 | 308,238 | 33.18 | 9,290 |
| 2006 | 382,343.48 | 70,198 | 115,581 | 343,231 | 33.88 | 10,131 |
| 2007 | 235,849.68 | 38,349 | 63,142 | 219,878 | 34.58 | 6,359 |
| 2008 | 340,627.49 | 48,233 | 79,415 | 329,338 | 35.28 | 9,335 |
| 2009 | 16,620.89 | 1,995 | 3,285 | 16,660 | 36.00 | 463 |
| 2010 | 36,043.03 | 3,557 | 5,857 | 37,395 | 36.71 | 1,019 |
| 2011 | 766,380.62 | 59,088 | 97,288 | 822,369 | 37.43 | 21,971 |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 373 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 40-R1 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| | | | | | | |
| 2012 | 249,433.40 | 13,769 | 22,671 | 276,649 | 38.16 | 7,250 |
| 2013 | 180,297.80 | 6,004 | 9,885 | 206,472 | 38.89 | 5,309 |
| 2014 | 286,503.12 | 3,180 | 5,236 | 338,568 | 39.63 | 8,543 |
| | | | | | | |
| | 6,767,442.35 | 1,933,010 | 3,126,279 | 4,994,652 | | 155,707 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1   2.30

INDUSTRIAL STEAM

ACCOUNT 311.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| INTERIM SURVIVOR CURVE.. IOWA 85-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| 1939 | 16,508.33 | 14,120 | 1,185- | 18,519 | 13.61 | 1,361 |
| 1940 | 1,147.97 | 980 | 82- | 1,287 | 13.66 | 94 |
| 1941 | 399.69 | 340 | 29- | 449 | 13.71 | 33 |
| 1942 | 9,949.51 | 8,449 | 709- | 11,156 | 13.76 | 811 |
| 1944 | 4,154.52 | 3,510 | 295- | 4,657 | 13.85 | 336 |
| | 32,160.02 | 27,399 | 2,300- | 36,068 | | 2,635 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.7   8.19

ACCOUNT 312.09 BOILER PLANT EQUIPMENT - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| INTERIM SURVIVOR CURVE.. IOWA 45-S0 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -4 | | | | | | |
| 1939 | 12,865.50 | 11,775 | 5,837 | 7,543 | 5.40 | 1,397 |
| 1941 | 8,047.13 | 7,223 | 3,580 | 4,789 | 6.16 | 777 |
| 1942 | 2,675.64 | 2,379 | 1,179 | 1,604 | 6.53 | 246 |
| 1944 | 11,176.17 | 9,758 | 4,837 | 6,786 | 7.22 | 940 |
| 1950 | 47,333.34 | 39,465 | 19,563 | 29,664 | 8.89 | 3,337 |
| 1952 | 708.32 | 583 | 289 | 448 | 9.34 | 48 |
| 1956 | 1,259.55 | 1,012 | 502 | 808 | 10.10 | 80 |
| 1983 | 16,454.49 | 11,131 | 5,518 | 11,595 | 12.94 | 896 |
| 1984 | 6,758.52 | 4,527 | 2,244 | 4,785 | 13.01 | 368 |
| 1992 | 12,966.92 | 7,820 | 3,876 | 9,610 | 13.52 | 711 |
| 2003 | 20,238.70 | 8,933 | 4,428 | 16,620 | 14.16 | 1,174 |
| 2006 | 553,307.44 | 204,149 | 101,198 | 474,242 | 14.35 | 33,048 |
| 2007 | 78,962.57 | 26,901 | 13,335 | 68,786 | 14.41 | 4,773 |
| 2008 | 460,755.52 | 142,591 | 70,684 | 408,502 | 14.47 | 28,231 |
| 2011 | 3,954.49 | 770 | 382 | 3,731 | 14.67 | 254 |
| 2014 | 43.18 | 1 | | 45 | 14.91 | 3 |
| | 1,237,507.48 | 479,018 | 237,452 | 1,049,556 | | 76,283 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8    6.16

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 315.09 ACCESSORY ELECTRIC EQUIPMENT - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| INTERIM SURVIVOR CURVE.. IOWA 60-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2030 | | | | | | |
| NET SALVAGE PERCENT.. -2 | | | | | | |
| | | | | | | |
| 1984 | 46,009.35 | 30,843 | 27,526- | 74,456 | 14.03 | 5,307 |
| 1989 | 651.45 | 411 | 367- | 1,031 | 14.26 | 72 |
| 1996 | 2,187.76 | 1,213 | 1,082- | 3,314 | 14.56 | 228 |
| | | | | | | |
| | 48,848.56 | 32,467 | 28,975- | 78,801 | | 5,607 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.1   11.48

ACCOUNT 375.09 STRUCTURES AND IMPROVEMENTS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 35-S4 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1968 | 1,510.98 | 1,564 | 1,189 | 473 | 2.06 | 230 |
| 1969 | 2,757.19 | 2,840 | 2,160 | 873 | 2.23 | 391 |
| 1985 | 29,518.62 | 25,494 | 19,385 | 13,085 | 7.52 | 1,740 |
| 1988 | 2,488.64 | 1,994 | 1,516 | 1,222 | 9.50 | 129 |
| 1990 | 26,642.44 | 20,046 | 15,243 | 14,064 | 11.06 | 1,272 |
| 1994 | 10,606.01 | 6,797 | 5,169 | 6,498 | 14.61 | 445 |
| 1995 | 22,998.57 | 14,044 | 10,679 | 14,619 | 15.57 | 939 |
| 1996 | 4,425.10 | 2,567 | 1,952 | 2,916 | 16.54 | 176 |
| 1997 | 3,247.61 | 1,784 | 1,357 | 2,215 | 17.52 | 126 |
| 1998 | 2,898.51 | 1,502 | 1,142 | 2,046 | 18.51 | 111 |
| 2005 | 30,694.60 | 9,165 | 6,969 | 26,795 | 25.50 | 1,051 |
| 2006 | 13,871.49 | 3,706 | 2,818 | 12,441 | 26.50 | 469 |
| 2011 | 1,007.07 | 111 | 84 | 1,024 | 31.50 | 33 |
| | 152,666.83 | 91,614 | 69,663 | 98,271 | | 7,112 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8   4.66

ACCOUNT 376.09 MAINS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 65-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -25 | | | | | | |
| 1938 | 18,783.46 | 17,693 | 23,479 | | | |
| 1950 | 19,933.05 | 16,817 | 24,916 | | | |
| 1968 | 85,507.46 | 56,023 | 93,751 | 13,133 | 30.93 | 425 |
| 1969 | 133,144.74 | 85,649 | 143,329 | 23,102 | 31.55 | 732 |
| 1970 | 8,664.58 | 5,470 | 9,154 | 1,677 | 32.17 | 52 |
| 1972 | 116,101.78 | 70,487 | 117,956 | 27,171 | 33.43 | 813 |
| 1973 | 9,938.10 | 5,909 | 9,888 | 2,535 | 34.08 | 74 |
| 1975 | 69,179.54 | 39,406 | 65,944 | 20,530 | 35.38 | 580 |
| 1976 | 143,635.60 | 79,994 | 133,866 | 45,678 | 36.04 | 1,267 |
| 1985 | 272,638.42 | 119,330 | 199,692 | 141,106 | 42.24 | 3,341 |
| 1987 | 39,158.33 | 16,055 | 26,867 | 22,081 | 43.68 | 506 |
| 1988 | 168,633.38 | 66,804 | 111,793 | 98,999 | 44.40 | 2,230 |
| 1989 | 5,922.57 | 2,263 | 3,787 | 3,616 | 45.13 | 80 |
| 1990 | 8,360.04 | 3,077 | 5,149 | 5,301 | 45.86 | 116 |
| 1991 | 126,229.31 | 44,666 | 74,746 | 83,041 | 46.60 | 1,782 |
| 1992 | 177,064.63 | 60,133 | 100,630 | 120,701 | 47.34 | 2,550 |
| 1998 | 48,494.64 | 12,245 | 20,491 | 40,127 | 51.87 | 774 |
| 2005 | 209,524.65 | 30,944 | 51,783 | 210,123 | 57.32 | 3,666 |
| 2008 | 4,214.02 | 429 | 718 | 4,550 | 59.71 | 76 |
| | 1,665,128.30 | 733,394 | 1,217,939 | 863,471 | | 19,064 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.3    1.14

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 379.09 CITY GATE STATION - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 30-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| | | | | | | |
| 1968 | 2,205.05 | 2,145 | 1,881 | 545 | 3.47 | 157 |
| 1985 | 90,186.82 | 70,039 | 61,427 | 37,779 | 8.82 | 4,283 |
| 1986 | 5,590.00 | 4,257 | 3,734 | 2,415 | 9.23 | 262 |
| 1987 | 149,480.88 | 111,483 | 97,774 | 66,655 | 9.66 | 6,900 |
| 1989 | 35,192.50 | 25,085 | 22,000 | 16,712 | 10.56 | 1,583 |
| 1990 | 74,496.53 | 51,790 | 45,422 | 36,524 | 11.04 | 3,308 |
| 1992 | 104,266.41 | 68,586 | 60,152 | 54,541 | 12.06 | 4,522 |
| 1993 | 7,906.64 | 5,044 | 4,424 | 4,273 | 12.60 | 339 |
| 1997 | 29,698.61 | 16,334 | 14,325 | 18,343 | 15.00 | 1,223 |
| 1999 | 3,980.03 | 1,992 | 1,747 | 2,631 | 16.35 | 161 |
| 2005 | 50,071.25 | 16,487 | 14,460 | 40,618 | 21.02 | 1,932 |
| | | | | | | |
| | 553,074.72 | 373,242 | 327,346 | 281,036 | | 24,670 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.4   4.46

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 380.09 SERVICES - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------------|------------|-----------|---------|-------|-----|
| SURVIVOR CURVE.. IOWA 55-S2.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1985 | 100,842.16 | 56,270 | 109,379 | 1,547 | 27.10 | 57 |
| | 100,842.16 | 56,270 | 109,379 | 1,547 | | 57 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.1   0.06

**Gannett Fleming**

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 381.09 METERS - INDUSTRIAL STEAM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 30-S0.5 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| | | | | | | |
| 1984 | 31,533.20 | 21,444 | 31,625 | 1,485 | 10.57 | 140 |
| 1985 | 94,341.70 | 62,771 | 92,574 | 6,485 | 10.99 | 590 |
| 1987 | 4,364.76 | 2,770 | 4,085 | 498 | 11.87 | 42 |
| 1990 | 58,476.82 | 34,282 | 50,559 | 10,842 | 13.25 | 818 |
| 1992 | 85,894.48 | 47,440 | 69,964 | 20,225 | 14.22 | 1,422 |
| 1997 | 4,179.48 | 1,919 | 2,830 | 1,558 | 16.88 | 92 |
| 1998 | 6,231.40 | 2,737 | 4,036 | 2,507 | 17.45 | 144 |
| 2003 | 35,589.14 | 11,721 | 17,286 | 20,083 | 20.59 | 975 |
| 2005 | 91,526.27 | 25,659 | 37,842 | 58,261 | 21.99 | 2,649 |
| | | | | | | |
| | 412,137.25 | 210,743 | 310,801 | 121,943 | | 6,872 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7   1.67

COMMON PLANT

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1946 | 5,418.47 | 4,641 | 3,938 | 2,022 | 12.17 | 166 |
| 1948 | 10,677.56 | 8,993 | 7,630 | 4,115 | 12.89 | 319 |
| 1967 | 16,823.65 | 11,282 | 9,572 | 8,934 | 21.47 | 416 |
| 1974 | 9,481.93 | 5,600 | 4,751 | 5,679 | 25.47 | 223 |
| 1975 | 752,224.47 | 435,088 | 369,143 | 458,304 | 26.08 | 17,573 |
| 1976 | 1,894.52 | 1,073 | 910 | 1,174 | 26.69 | 44 |
| 1979 | 72,779.21 | 38,442 | 32,615 | 47,442 | 28.59 | 1,659 |
| 1980 | 63,953.73 | 32,962 | 27,966 | 42,383 | 29.23 | 1,450 |
| 1981 | 22,136.10 | 11,117 | 9,432 | 14,918 | 29.89 | 499 |
| 1982 | 2,775,484.33 | 1,357,226 | 1,151,517 | 1,901,516 | 30.55 | 62,243 |
| 1983 | 342,518.80 | 162,972 | 138,271 | 238,500 | 31.21 | 7,642 |
| 1984 | 13,805.63 | 6,381 | 5,414 | 9,772 | 31.89 | 306 |
| 1985 | 297,396.74 | 133,413 | 113,192 | 213,944 | 32.57 | 6,569 |
| 1986 | 461,588.85 | 200,697 | 170,278 | 337,470 | 33.26 | 10,146 |
| 1987 | 59,658.68 | 25,116 | 21,309 | 44,316 | 33.95 | 1,305 |
| 1988 | 69,340.97 | 28,222 | 23,945 | 52,330 | 34.65 | 1,510 |
| 1989 | 30,091.78 | 11,820 | 10,028 | 23,073 | 35.36 | 653 |
| 1990 | 54,952.93 | 20,805 | 17,652 | 42,796 | 36.07 | 1,186 |
| 1991 | 149,931.38 | 54,605 | 46,329 | 118,596 | 36.79 | 3,224 |
| 1992 | 3,298.67 | 1,154 | 979 | 2,650 | 37.51 | 71 |
| 1993 | 290,371.25 | 97,333 | 82,581 | 236,827 | 38.24 | 6,193 |
| 1994 | 50,711.75 | 16,248 | 13,785 | 41,998 | 38.98 | 1,077 |
| 1995 | 68,869.11 | 21,060 | 17,868 | 57,888 | 39.71 | 1,458 |
| 1996 | 54,391.17 | 15,817 | 13,420 | 46,410 | 40.46 | 1,147 |
| 1997 | 8,752.60 | 2,414 | 2,048 | 7,580 | 41.21 | 184 |
| 1998 | 40,313.90 | 10,514 | 8,920 | 35,425 | 41.96 | 844 |
| 1999 | 38,400.60 | 9,431 | 8,002 | 34,239 | 42.72 | 801 |
| 2001 | 388,327.71 | 83,570 | 70,904 | 356,256 | 44.24 | 8,053 |
| 2003 | 4,172.06 | 768 | 652 | 3,937 | 45.79 | 86 |
| 2004 | 4,982.32 | 840 | 713 | 4,768 | 46.57 | 102 |
| 2005 | 166,645.47 | 25,497 | 21,632 | 161,678 | 47.35 | 3,415 |
| 2007 | 8,847.78 | 1,074 | 911 | 8,822 | 48.93 | 180 |
| 2008 | 23,442.93 | 2,476 | 2,101 | 23,686 | 49.72 | 476 |
| 2009 | 544,011.84 | 48,741 | 41,353 | 557,060 | 50.52 | 11,027 |
| 2010 | 101,025.58 | 7,416 | 6,292 | 104,836 | 51.33 | 2,042 |
| 2011 | 671,345.62 | 38,401 | 32,580 | 705,900 | 52.14 | 13,539 |

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 55-R1.5 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| | | | | | | |
| 2012 | 442,363.84 | 18,136 | 15,387 | 471,213 | 52.95 | 8,899 |
| 2013 | 139,283.39 | 3,426 | 2,907 | 150,305 | 53.77 | 2,795 |
| 2014 | 236,178.70 | 1,935 | 1,642 | 258,155 | 54.59 | 4,729 |
| | | | | | | |
| | 8,495,896.02 | 2,956,706 | 2,508,569 | 6,836,917 | | 184,251 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.1    2.17

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1995 | 30,411.27 | 29,651 | 29,404 | 1,007 | 0.50 | 1,007 |
| 1996 | 82,503.61 | 76,316 | 75,679 | 6,825 | 1.50 | 4,550 |
| 1997 | 101,371.03 | 88,700 | 87,959 | 13,412 | 2.50 | 5,365 |
| 1998 | 20,009.05 | 16,507 | 16,369 | 3,640 | 3.50 | 1,040 |
| 1999 | 39,360.65 | 30,505 | 30,250 | 9,111 | 4.50 | 2,025 |
| 2000 | 1,817.51 | 1,318 | 1,307 | 511 | 5.50 | 93 |
| 2001 | 52,511.72 | 35,445 | 35,149 | 17,363 | 6.50 | 2,671 |
| 2002 | 26,558.45 | 16,599 | 16,461 | 10,097 | 7.50 | 1,346 |
| 2004 | 2,446.50 | 1,284 | 1,273 | 1,174 | 9.50 | 124 |
| 2006 | 16,601.49 | 7,056 | 6,997 | 9,604 | 11.50 | 835 |
| 2007 | 13,698.04 | 5,137 | 5,094 | 8,604 | 12.50 | 688 |
| 2008 | 63,477.25 | 20,630 | 20,458 | 43,019 | 13.50 | 3,187 |
| 2009 | 11,612.45 | 3,193 | 3,167 | 8,445 | 14.50 | 582 |
| 2011 | 2,226.86 | 390 | 387 | 1,840 | 16.50 | 112 |
| 2012 | 62,172.69 | 7,772 | 7,707 | 54,466 | 17.50 | 3,112 |
| | 526,778.57 | 340,503 | 337,661 | 189,118 | | 26,737 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1    5.08

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. 8-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2008 | 216,395.18 | 175,821 | 167,156 | 49,239 | 1.50 | 32,826 |
| 2010 | 317,020.29 | 178,324 | 169,536 | 147,484 | 3.50 | 42,138 |
| 2011 | 41,422.56 | 18,122 | 17,229 | 24,194 | 4.50 | 5,376 |
| 2012 | 177,828.34 | 55,571 | 52,832 | 124,996 | 5.50 | 22,727 |
| 2013 | 2,885.24 | 541 | 514 | 2,371 | 6.50 | 365 |
| 2014 | 134,760.00 | 8,422 | 8,007 | 126,753 | 7.50 | 16,900 |
| | 890,311.61 | 436,801 | 415,274 | 475,038 | | 120,332 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.9    13.52

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. 9-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2007 | 126,464.39 | 105,387 | 105,547 | 20,917 | 1.50 | 13,945 |
| 2008 | 81,386.82 | 58,779 | 58,869 | 22,518 | 2.50 | 9,007 |
| | 207,851.21 | 164,166 | 164,416 | 43,435 | | 22,952 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.9   11.04

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392 TRANSPORTATION EQUIPMENT - AUTOS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. IOWA 7.50-S4 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| 2013 | 26,849.53 | 4,564 | 23,012 | 190- | | |
| | 26,849.53 | 4,564 | 23,012 | 190- | | |

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

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.01 TRANSPORTATION EQUIPMENT - LIGHT TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 10-L4 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| 2003 | 9,159.02 | 6,423 | 7,785 | | | |
| 2005 | 51,369.72 | 34,626 | 43,664 | | | |
| 2007 | 62,580.75 | 37,182 | 53,194 | | | |
| 2008 | 37,805.27 | 20,020 | 32,134 | | | |
| 2010 | 123,306.63 | 46,850 | 91,921 | 12,890 | 5.53 | 2,331 |
| 2011 | 26,956.42 | 8,020 | 15,735 | 7,178 | 6.50 | 1,104 |
| 2012 | 201,102.95 | 42,734 | 83,846 | 87,092 | 7.50 | 11,612 |
| 2013 | 295,900.66 | 37,727 | 74,022 | 177,494 | 8.50 | 20,882 |
| 2014 | 408,113.12 | 17,345 | 34,031 | 312,865 | 9.50 | 32,933 |
| | 1,216,294.54 | 250,927 | 436,332 | 597,518 | | 68,862 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7    5.66

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.02 TRANSPORTATION EQUIPMENT - HEAVY TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 13-L3 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| 1992 | 56,296.56 | 41,521 | 47,852 | | | |
| 2000 | 23,330.33 | 14,263 | 19,831 | | | |
| 2003 | 153,105.12 | 88,194 | 130,139 | | | |
| 2007 | 323,667.27 | 146,871 | 275,117 | | | |
| 2010 | 1,022,545.15 | 294,846 | 689,042 | 180,121 | 8.59 | 20,969 |
| 2011 | 512,270.31 | 116,225 | 271,613 | 163,817 | 9.53 | 17,190 |
| 2012 | 320,117.59 | 52,118 | 121,798 | 150,302 | 10.51 | 14,301 |
| 2013 | 344,186.55 | 33,755 | 78,884 | 213,675 | 11.50 | 18,580 |
| 2014 | 2,241,506.86 | 73,277 | 171,245 | 1,734,036 | 12.50 | 138,723 |
| | 4,997,025.74 | 861,070 | 1,805,521 | 2,441,951 | | 209,763 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6    4.20

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.04 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 22-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| 1991 | 6,444.85 | 4,046 | 5,478 | | | |
| 1992 | 26,700.82 | 16,382 | 22,696 | | | |
| 1993 | 4,617.70 | 2,762 | 3,925 | | | |
| 1994 | 2,328.77 | 1,355 | 1,979 | | | |
| 1995 | 30,436.24 | 17,192 | 25,871 | | | |
| 1997 | 18,755.14 | 9,906 | 15,942 | | | |
| 2003 | 9,652.05 | 3,770 | 8,204 | | | |
| 2006 | 8,023.49 | 2,437 | 6,820 | | | |
| 2007 | 1,085.00 | 295 | 922 | | | |
| 2008 | 13,298.64 | 3,175 | 11,304 | | | |
| 2011 | 95,073.07 | 12,636 | 80,812 | | | |
| 2013 | 166,672.44 | 9,595 | 80,017 | 61,655 | 20.51 | 3,006 |
| 2014 | 12,871.06 | 249 | 2,077 | 8,863 | 21.50 | 412 |
| | 395,959.27 | 83,800 | 266,047 | 70,518 | | 3,418 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6   0.86

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 10-L3 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| | | | | | | |
| 2001 | 22,352.53 | 14,687 | 6,863 | 12,137 | 2.27 | 5,347 |
| 2002 | 22,366.71 | 14,221 | 6,645 | 12,367 | 2.52 | 4,908 |
| 2005 | 10,643.15 | 6,251 | 2,921 | 6,126 | 3.09 | 1,983 |
| 2007 | 86,682.36 | 46,713 | 21,829 | 51,851 | 3.66 | 14,167 |
| 2008 | 26,046.22 | 12,907 | 6,031 | 16,108 | 4.17 | 3,863 |
| | | | | | | |
| | 168,090.97 | 94,779 | 44,289 | 98,588 | | 30,268 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 3.3   18.01

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| | | | | | | |
| 1993 | 1,836.34 | 1,579 | 1,230 | 606 | 3.50 | 173 |
| 1998 | 839.82 | 554 | 432 | 408 | 8.50 | 48 |
| 2004 | 1,632.85 | 686 | 534 | 1,099 | 14.50 | 76 |
| 2013 | 13,424.79 | 805 | 627 | 12,798 | 23.50 | 545 |
| | | | | | | |
| | 17,733.80 | 3,624 | 2,823 | 14,911 | | 842 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.7   4.75

Gannett Fleming

ACCOUNT 394 TOOLS, SHOP, AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 78,145.61 | 76,583 | 76,004 | 2,142 | 0.50 | 2,142 |
| 1991 | 52,795.82 | 49,628 | 49,253 | 3,543 | 1.50 | 2,362 |
| 1992 | 69,419.58 | 62,478 | 62,006 | 7,414 | 2.50 | 2,966 |
| 1993 | 71,956.33 | 61,882 | 61,415 | 10,541 | 3.50 | 3,012 |
| 1994 | 273,153.01 | 223,985 | 222,293 | 50,860 | 4.50 | 11,302 |
| 1995 | 210,258.53 | 164,002 | 162,763 | 47,496 | 5.50 | 8,636 |
| 1996 | 75,966.82 | 56,215 | 55,790 | 20,177 | 6.50 | 3,104 |
| 1997 | 69,693.83 | 48,786 | 48,417 | 21,277 | 7.50 | 2,837 |
| 1998 | 84,843.94 | 55,997 | 55,574 | 29,270 | 8.50 | 3,444 |
| 1999 | 39,637.13 | 24,575 | 24,389 | 15,248 | 9.50 | 1,605 |
| 2000 | 38,532.65 | 22,349 | 22,180 | 16,353 | 10.50 | 1,557 |
| 2002 | 4,792.76 | 2,396 | 2,378 | 2,415 | 12.50 | 193 |
| 2003 | 19,143.57 | 8,806 | 8,740 | 10,404 | 13.50 | 771 |
| 2004 | 23,689.95 | 9,950 | 9,875 | 13,815 | 14.50 | 953 |
| 2005 | 88,214.52 | 33,522 | 33,269 | 54,946 | 15.50 | 3,545 |
| 2006 | 25,631.10 | 8,715 | 8,649 | 16,982 | 16.50 | 1,029 |
| 2007 | 16,569.67 | 4,971 | 4,933 | 11,637 | 17.50 | 665 |
| 2008 | 108,753.00 | 28,276 | 28,063 | 80,690 | 18.50 | 4,362 |
| 2009 | 34,652.75 | 7,624 | 7,566 | 27,087 | 19.50 | 1,389 |
| 2010 | 39,794.10 | 7,163 | 7,109 | 32,685 | 20.50 | 1,594 |
| 2011 | 249,305.33 | 34,903 | 34,639 | 214,666 | 21.50 | 9,984 |
| 2012 | 44,218.97 | 4,422 | 4,389 | 39,830 | 22.50 | 1,770 |
| 2013 | 27,900.43 | 1,674 | 1,661 | 26,239 | 23.50 | 1,117 |
| 2014 | 114,829.67 | 2,297 | 2,280 | 112,550 | 24.50 | 4,594 |
| | 1,861,899.07 | 1,001,199 | 993,635 | 868,264 | | 74,933 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6   4.02

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 30-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1985 | 18,156.72 | 17,854 | 17,161 | 996 | 0.50 | 996 |
| 1986 | 8,074.34 | 7,671 | 7,373 | 701 | 1.50 | 467 |
| 1987 | 11,088.39 | 10,164 | 9,770 | 1,318 | 2.50 | 527 |
| 1988 | 18,936.59 | 16,727 | 16,078 | 2,859 | 3.50 | 817 |
| 1989 | 42,616.77 | 36,224 | 34,818 | 7,799 | 4.50 | 1,733 |
| 1990 | 31,726.92 | 25,910 | 24,905 | 6,822 | 5.50 | 1,240 |
| 1991 | 93,274.30 | 73,065 | 70,229 | 23,045 | 6.50 | 3,545 |
| 1992 | 50,478.52 | 37,859 | 36,390 | 14,089 | 7.50 | 1,879 |
| 1993 | 8,576.15 | 6,146 | 5,907 | 2,669 | 8.50 | 314 |
| 1994 | 28,958.12 | 19,788 | 19,020 | 9,938 | 9.50 | 1,046 |
| 1995 | 34,423.12 | 22,375 | 21,507 | 12,916 | 10.50 | 1,230 |
| 1996 | 7,966.08 | 4,912 | 4,721 | 3,245 | 11.50 | 282 |
| 1997 | 34,352.47 | 20,039 | 19,261 | 15,091 | 12.50 | 1,207 |
| 1998 | 31,598.24 | 17,379 | 16,705 | 14,893 | 13.50 | 1,103 |
| 1999 | 10,112.14 | 5,225 | 5,022 | 5,090 | 14.50 | 351 |
| 2001 | 29,376.35 | 13,219 | 12,706 | 16,670 | 16.50 | 1,010 |
| 2002 | 18,311.83 | 7,630 | 7,334 | 10,978 | 17.50 | 627 |
| 2003 | 38,178.49 | 14,635 | 14,067 | 24,111 | 18.50 | 1,303 |
| 2004 | 49,214.04 | 17,225 | 16,557 | 32,657 | 19.50 | 1,675 |
| 2006 | 11,899.70 | 3,372 | 3,241 | 8,659 | 21.50 | 403 |
| 2007 | 4,504.72 | 1,126 | 1,082 | 3,423 | 22.50 | 152 |
| 2008 | 38,340.82 | 8,307 | 7,985 | 30,356 | 23.50 | 1,292 |
| 2009 | 29,688.54 | 5,443 | 5,232 | 24,457 | 24.50 | 998 |
| 2010 | 34,040.06 | 5,106 | 4,908 | 29,132 | 25.50 | 1,142 |
| 2011 | 27,040.53 | 3,155 | 3,033 | 24,008 | 26.50 | 906 |
| 2012 | 149,120.74 | 12,426 | 11,944 | 137,177 | 27.50 | 4,988 |
| 2013 | 159,694.83 | 7,985 | 7,675 | 152,020 | 28.50 | 5,334 |
| 2014 | 112,103.72 | 1,869 | 1,796 | 110,308 | 29.50 | 3,739 |
| | 1,131,853.24 | 422,836 | 406,427 | 725,426 | | 40,306 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0    3.56

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 17-S1.5 | | | | | | |
| NET SALVAGE PERCENT.. +10 | | | | | | |
| | | | | | | |
| 1984 | 1,816.64 | 1,547 | 1,388 | 247 | 0.91 | 247 |
| 1986 | 6,229.57 | 5,138 | 4,611 | 996 | 1.42 | 701 |
| 1990 | 908.25 | 700 | 628 | 189 | 2.45 | 77 |
| 1991 | 74,448.58 | 56,244 | 50,476 | 16,528 | 2.73 | 6,054 |
| 1992 | 185.64 | 137 | 123 | 44 | 3.02 | 15 |
| 1993 | 3,049.07 | 2,208 | 1,982 | 762 | 3.32 | 230 |
| 1995 | 56,417.54 | 38,948 | 34,954 | 15,822 | 3.96 | 3,995 |
| 2003 | 247,042.91 | 123,856 | 111,153 | 111,186 | 7.53 | 14,766 |
| 2005 | 32,468.57 | 14,147 | 12,696 | 16,526 | 8.77 | 1,884 |
| 2006 | 22,440.78 | 8,958 | 8,039 | 12,158 | 9.46 | 1,285 |
| 2007 | 5,498.25 | 1,979 | 1,776 | 3,172 | 10.20 | 311 |
| 2010 | 719,101.01 | 164,464 | 147,597 | 499,594 | 12.68 | 39,400 |
| 2011 | 144,145.79 | 26,023 | 23,354 | 106,377 | 13.59 | 7,828 |
| 2012 | 102,982.58 | 13,412 | 12,037 | 80,647 | 14.54 | 5,547 |
| 2013 | 6,521.40 | 514 | 461 | 5,408 | 15.51 | 349 |
| 2014 | 136,248.58 | 3,606 | 3,236 | 119,388 | 16.50 | 7,236 |
| | | | | | | |
| | 1,559,505.16 | 461,881 | 414,511 | 989,044 | | 89,925 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0   5.77

ACCOUNT 397 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 27-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1988 | 10,961.55 | 10,759 | 10,007 | 955 | 0.50 | 955 |
| 1989 | 63,908.75 | 60,358 | 56,140 | 7,769 | 1.50 | 5,179 |
| 1991 | 144,420.65 | 125,699 | 116,916 | 27,505 | 3.50 | 7,859 |
| 1992 | 20,342.10 | 16,952 | 15,767 | 4,575 | 4.50 | 1,017 |
| 1993 | 48,842.61 | 38,893 | 36,175 | 12,668 | 5.50 | 2,303 |
| 1994 | 59,416.79 | 45,113 | 41,961 | 17,456 | 6.50 | 2,686 |
| 1995 | 64,576.46 | 46,638 | 43,379 | 21,197 | 7.50 | 2,826 |
| 1996 | 9,674.28 | 6,629 | 6,166 | 3,508 | 8.50 | 413 |
| 1997 | 59,688.20 | 38,687 | 35,984 | 23,704 | 9.50 | 2,495 |
| 1998 | 108,281.31 | 66,172 | 61,548 | 46,733 | 10.50 | 4,451 |
| 1999 | 19,809.96 | 11,372 | 10,577 | 9,233 | 11.50 | 803 |
| 2000 | 27,771.35 | 14,914 | 13,872 | 13,899 | 12.50 | 1,112 |
| 2001 | 3,996.36 | 1,998 | 1,858 | 2,138 | 13.50 | 158 |
| 2002 | 16,417.08 | 7,600 | 7,069 | 9,348 | 14.50 | 645 |
| 2003 | 7,034.39 | 2,996 | 2,787 | 4,247 | 15.50 | 274 |
| 2004 | 484.00 | 188 | 175 | 309 | 16.50 | 19 |
| 2006 | 3,569.20 | 1,124 | 1,045 | 2,524 | 18.50 | 136 |
| 2007 | 8,926.71 | 2,480 | 2,307 | 6,620 | 19.50 | 339 |
| 2008 | 277,407.24 | 66,783 | 62,116 | 215,291 | 20.50 | 10,502 |
| 2009 | 4,163,104.63 | 848,024 | 788,768 | 3,374,337 | 21.50 | 156,946 |
| 2010 | 182,744.25 | 30,458 | 28,330 | 154,414 | 22.50 | 6,863 |
| 2011 | 13,947.84 | 1,808 | 1,682 | 12,266 | 23.50 | 522 |
| 2012 | 149,902.84 | 13,880 | 12,910 | 136,993 | 24.50 | 5,592 |
| 2013 | 356,828.56 | 19,825 | 18,440 | 338,389 | 25.50 | 13,270 |
| 2014 | 3,420,913.27 | 63,355 | 58,927 | 3,361,986 | 26.50 | 126,867 |
| | 9,242,970.38 | 1,542,705 | 1,434,906 | 7,808,064 | | 354,232 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0    3.83

KCP&L - GREATER MISSOURI OPERATIONS
L&P JURISDICTION

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 2,901.95 | 2,844 | 2,767 | 135 | 0.50 | 135 |
| 1991 | 8,635.00 | 8,117 | 7,896 | 739 | 1.50 | 493 |
| 1993 | 1,951.09 | 1,678 | 1,632 | 319 | 3.50 | 91 |
| 1995 | 4,957.19 | 3,867 | 3,762 | 1,195 | 5.50 | 217 |
| 1996 | 4,869.90 | 3,604 | 3,506 | 1,364 | 6.50 | 210 |
| 1998 | 841.26 | 555 | 540 | 301 | 8.50 | 35 |
| 2006 | 2,687.29 | 914 | 889 | 1,798 | 16.50 | 109 |
| 2008 | 4,210.69 | 1,095 | 1,065 | 3,146 | 18.50 | 170 |
| 2010 | 5,574.09 | 1,003 | 976 | 4,598 | 20.50 | 224 |
| 2012 | 5,019.63 | 502 | 488 | 4,532 | 22.50 | 201 |
| 2013 | 9,205.50 | 552 | 537 | 8,668 | 23.50 | 369 |
| | 50,853.59 | 24,731 | 24,058 | 26,796 | | 2,254 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.9   4.43
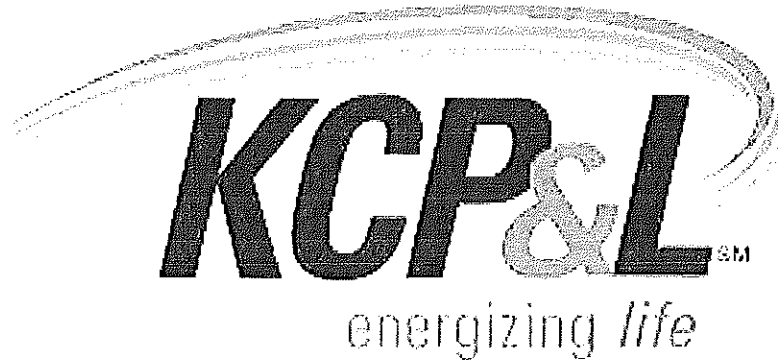
**GREATER MISSOURI OPERATIONS - ECORP**

# 2014 DEPRECIATION STUDY

## CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2014

*Prepared by:*

## Gannett Fleming

*Excellence Delivered As Promised*

# KANSAS CITY POWER AND LIGHT COMPANY
## Kansas City, Missouri


### GREATER MISSOURI OPERATIONS - ECORP


### 2014 DEPRECIATION STUDY

### CALCULATED ANNUAL DEPRECIATION
### ACCRUALS RELATED TO ELECTRIC PLANT
### AS OF DECEMBER 31, 2014


## GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
### Camp Hill, Pennsylvania

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## TABLE OF CONTENTS, cont

# Gannett Fleming

*Excellence Delivered As Promised*

February 22, 2016

Greater Missouri Operations - ECORP
One Kansas City Place
1200 Main
Kansas City, MO  64105

Attention   Mr. Tim M. Rush
            Director, Regulatory Affairs

Ladies and Gentlemen:

     Pursuant to your request, we have conducted a depreciation study related to the electric plant of Greater Missouri Operations - ECORP as of December 31, 2014.  The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

     We gratefully acknowledge the assistance of Greater Missouri Operations personnel in the conduct of this study.

<div align="right">

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

*John J. Spanos*

JOHN J. SPANOS
Sr. Vice President

</div>

JJS:krm

059135

## GREATER MISSOURI OPERATIONS - ECORP

## DEPRECIATION STUDY

## EXECUTIVE SUMMARY

Pursuant to Greater Missouri Operation's ("Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of December 31, 2014. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and forecasted net salvage characteristics for each depreciable group of assets.

The Company's accounting policy has not changed since the last depreciation study was prepared. However, there have been changes to the life spans of generating facilities and estimates of life and net salvage. The overall effect of these changes has created a moderate impact on rates approved in the last proceeding.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of December 31, 2014 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $10.8 million when applied to depreciable plant balances as of December 31, 2014. The results are summarized at the functional level as follows:

### SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

| FUNCTION | ORIGINAL COST AS OF DECEMBER 31, 2014 | PROPOSED RATE | PROPOSED EXPENSE |
|---|---|---|---|
| Steam Production Plant | $355,831,643.88 | 2.28 | $ 8,099,626 |
| Transmission Plant | 1,385,913.91 | 2.05 | 28,439 |
| General Plant | 30,803,744.95 | 8.67 | 2,671,635 |
| Total | $388,021,302.74 | 2.78 | $10,799,700 |

# PART I. INTRODUCTION

# GREATER MISSOURI OPERATIONS - ECORP
# DEPRECIATION STUDY

## PART I. INTRODUCTION

### SCOPE

This report sets forth the results of the depreciation study for Greater Missouri Operations - ECORP ("Company") to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of December 31, 2014. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of December 31, 2014.

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 2014, 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 lives and net salvage estimates used for other electric companies.

### PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation.

Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

## BASIS OF THE STUDY

### Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility 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 causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

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 electric 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.

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 is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

## Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

# PART II. ESTIMATION OF SURVIVOR CURVES

# PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

## SURVIVOR CURVES

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.

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. It is derived by obtaining the

differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

## 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 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 curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded 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 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 numbers 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,
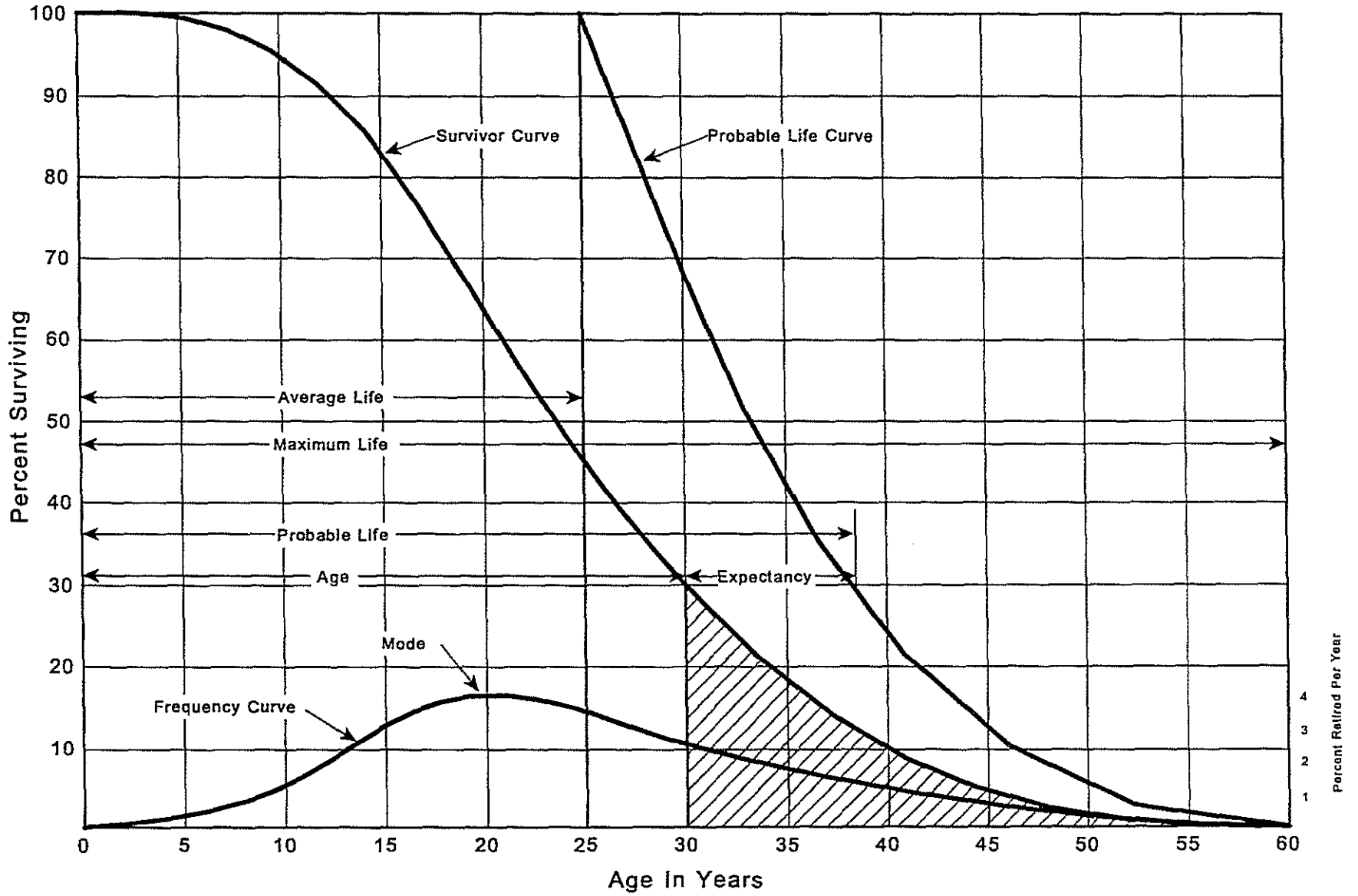
Figure 1.  A Typical Survivor Curve and Derived Curves
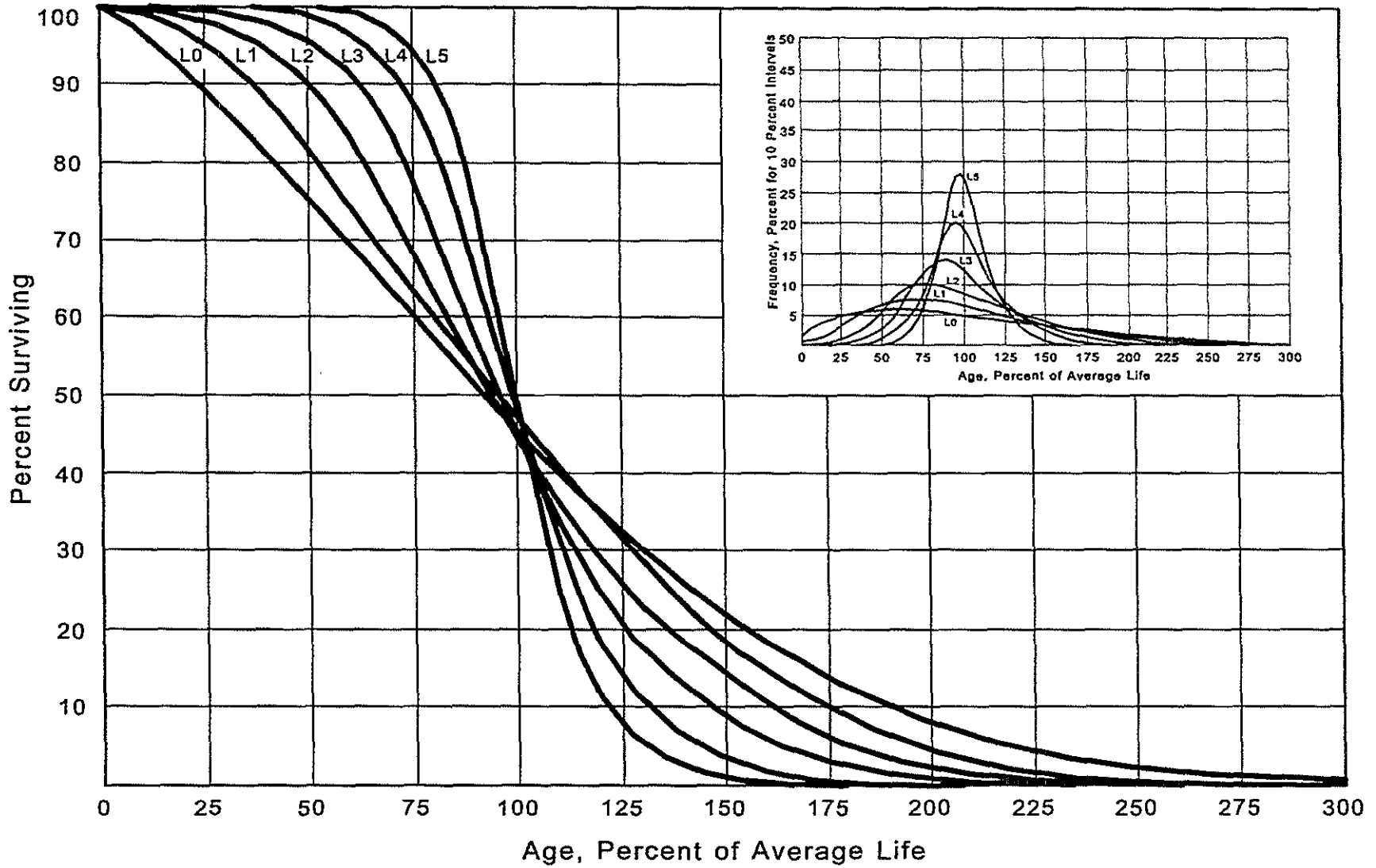
Figure 2. Left Modal or "L" Iowa Type Survivor Curves
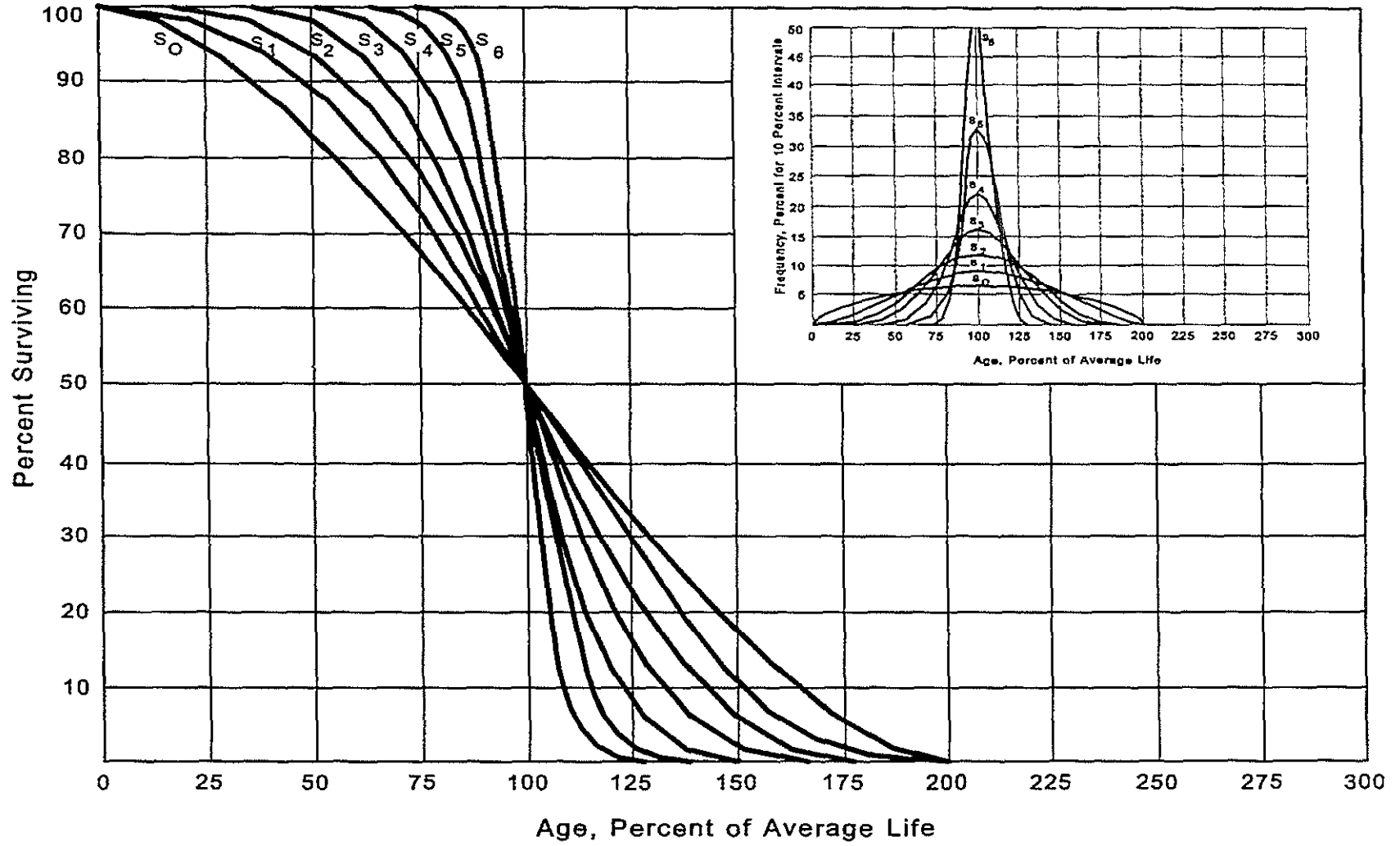
Figure 3. Symmetrical or "S" Iowa Type Survivor Curves
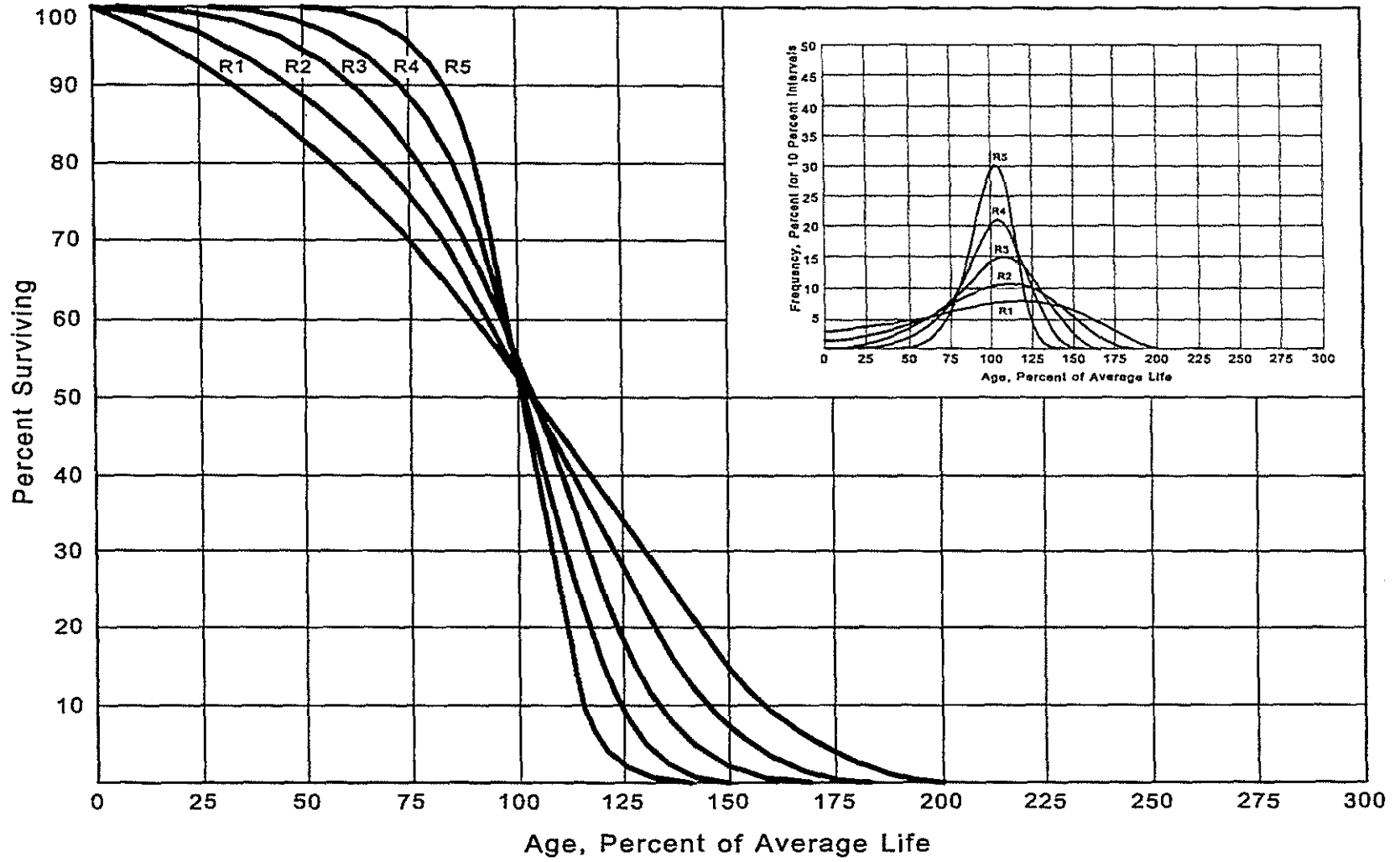
Figure 4. Right Modal or "R" Iowa Type Survivor Curves
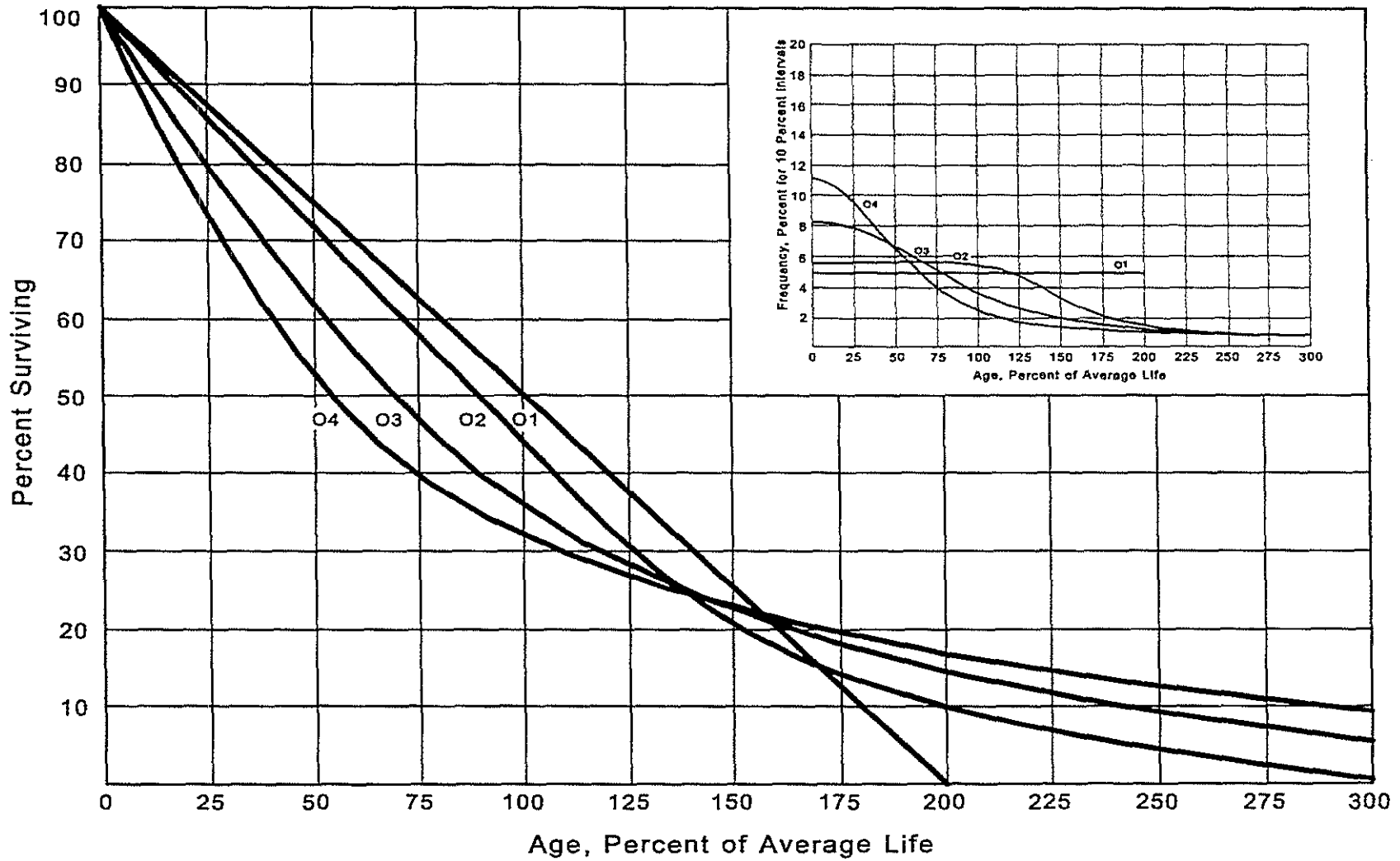
Figure 5.  Origin Modal or "O" Iowa Type Survivor Curves

which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125. These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis 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 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,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

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 property exposed to retirement at the beginning 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

[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.
[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College Engineering Experiment Station. Bulletin 125. 1935.
[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.
[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

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 2005-2014 during which there were placements during the years 2000-2014. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12 In Schedule 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 2000 were retired in 2005. 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 interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2005 retirements of 2000 installations and ending with the 2014 retirements of the 2009 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.

# SCHEDULE 1.  RETIREMENTS FOR EACH YEAR 2005-2014
## SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014                                                                                      Placement Band 2000-2014

| Year Placed | Retirements, Thousands of Dollars During Year | | | | | | | | | | Total During Age Interval | Age Interval |
| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 2000 | 10 | 11 | 12 | 13 | 14 | 16 | 23 | 24 | 25 | 26 | 26 | 13½-14½ |
| 2001 | 11 | 12 | 13 | 15 | 16 | 18 | 20 | 21 | 22 | 19 | 44 | 12½-13½ |
| 2002 | 11 | 12 | 13 | 14 | 16 | 17 | 19 | 21 | 22 | 18 | 64 | 11½-12½ |
| 2003 | 8 | 9 | 10 | 11 | 11 | 13 | 14 | 15 | 16 | 17 | 83 | 10½-11½ |
| 2004 | 9 | 10 | 11 | 12 | 13 | 14 | 16 | 17 | 19 | 20 | 93 | 9½-10½ |
| 2005 | 4 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 20 | 105 | 8½-9½ |
| 2006 | | 5 | 11 | 12 | 13 | 14 | 15 | 16 | 18 | 20 | 113 | 7½-8½ |
| 2007 | | | 6 | 12 | 13 | 15 | 16 | 17 | 19 | 19 | 124 | 6½-7½ |
| 2008 | | | | 6 | 13 | 15 | 16 | 17 | 19 | 19 | 131 | 5½-6½ |
| 2009 | | | | | 7 | 14 | 16 | 17 | 19 | 20 | 143 | 4½-5½ |
| 2010 | | | | | | 8 | 18 | 20 | 22 | 23 | 146 | 3½-4½ |
| 2011 | | | | | | | 9 | 20 | 22 | 25 | 150 | 2½-3½ |
| 2012 | | | | | | | | 11 | 23 | 25 | 151 | 1½-2½ |
| 2013 | | | | | | | | | 11 | 24 | 153 | ½-1½ |
| 2014 | | | | | | | | | | 13 | 80 | 0-½ |
| Total | 53 | 68 | 86 | 106 | 128 | 157 | 196 | 231 | 273 | 308 | 1,606 | |

# SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2005-2014
## SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014          Placement Band 2000-2014

| | Acquisitions, Transfers and Sales, Thousands of Dollars | | | | | | | | | | | |
| | During Year | | | | | | | | | | Total During | Age |
| Year Placed | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Age Interval | Interval |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2000 | - | - | - | - | - | - | $60^a$ | - | - | - | - | 13½-14½ |
| 2001 | - | - | - | - | - | - | - | - | - | - | - | 12½-13½ |
| 2002 | - | - | - | - | - | - | - | - | - | - | - | 11½-12½ |
| 2003 | - | - | - | - | - | - | - | $(5)^b$ | - | - | 60 | 10½-11½ |
| 2004 | - | - | - | - | - | - | - | $6^a$ | - | - | - | 9½-10½ |
| 2005 | - | - | - | - | - | - | - | - | - | - | (5) | 8½-9½ |
| 2006 | | - | - | - | - | - | - | - | - | - | 6 | 7½-8½ |
| 2007 | | | - | - | - | - | - | - | - | - | - | 6½-7½ |
| 2008 | | | | - | - | - | - | $(12)^b$ | - | - | - | 5½-6½ |
| 2009 | | | | | - | - | - | - | $22^a$ | - | - | 4½-5½ |
| 2010 | | | | | | - | - | $(19)^b$ | - | - | 10 | 3½-4½ |
| 2011 | | | | | | | - | - | - | - | - | 2½-3½ |
| 2012 | | | | | | | | - | - | $(102)^c$ | (121) | 1½-2½ |
| 2013 | | | | | | | | | - | - | - | ½-1½ |
| 2014 | | | | | | | | | | | - | 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.

In Schedule 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 Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2005 through 2014 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 Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 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. 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 2010 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

**Gannett Fleming**

## SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
## JANUARY 1 OF EACH YEAR 2005-2014
## SUMMARIZED BY AGE INTERVAL

Experience Band 2005-2014                                                                                      Placement Band 2000-2014

| Year Placed (1) | \_\_\_\_ Exposures, Thousands of Dollars \_\_\_\_ Annual Survivors at the Beginning of the Year | | | | | | | | | | Total at Beginning of Age Interval (12) | Age Interval (13) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2005 (2) | 2006 (3) | 2007 (4) | 2008 (5) | 2009 (6) | 2010 (7) | 2011 (8) | 2012 (9) | 2013 (10) | 2014 (11) | | |
| 2000 | 255 | 245 | 234 | 222 | 209 | 195 | 239 | 216 | 192 | 167 | 167 | 13½-14½ |
| 2001 | 279 | 268 | 256 | 243 | 228 | 212 | 194 | 174 | 153 | 131 | 323 | 12½-13½ |
| 2002 | 307 | 296 | 284 | 271 | 257 | 241 | 224 | 205 | 184 | 162 | 531 | 11½-12½ |
| 2003 | 338 | 330 | 321 | 311 | 300 | 289 | 276 | 262 | 242 | 226 | 823 | 10½-11½ |
| 2004 | 376 | 367 | 357 | 346 | 334 | 321 | 307 | 297 | 280 | 261 | 1,097 | 9½-10½ |
| 2005 | 420[a] | 416 | 407 | 397 | 386 | 374 | 361 | 347 | 332 | 316 | 1,503 | 8½-9½ |
| 2006 | | 460[a] | 455 | 444 | 432 | 419 | 405 | 390 | 374 | 356 | 1,952 | 7½-8½ |
| 2007 | | | 510[a] | 504 | 492 | 479 | 464 | 448 | 431 | 412 | 2,463 | 6½-7½ |
| 2008 | | | | 580[a] | 574 | 561 | 546 | 530 | 501 | 482 | 3,057 | 5½-6½ |
| 2009 | | | | | 660[a] | 653 | 639 | 623 | 628 | 609 | 3,789 | 4½-5½ |
| 2010 | | | | | | 750[a] | 742 | 724 | 685 | 663 | 4,332 | 3½-4½ |
| 2011 | | | | | | | 850[a] | 841 | 821 | 799 | 4,955 | 2½-3½ |
| 2012 | | | | | | | | 960[a] | 949 | 926 | 5,719 | 1½-2½ |
| 2013 | | | | | | | | | 1,080[a] | 1,069 | 6,579 | ½-1½ |
| 2014 | | | | | | | | | | 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

For the entire experience band 2005-2014, 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 (Schedule 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 Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 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 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 Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

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

Experience Band 2005-2014                    Placement Band 2000-2014

(Exposure and Retirement Amounts are in Thousands of Dollars)

| Age at Beginning of Interval | Exposures at Beginning of Age Interval | Retirements During Age Interval | Retirement Ratio | Survivor Ratio | Percent Surviving at Beginning of Age Interval |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (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 | 167 | 26 | 0.1557 | 0.8443 | 42.24 |
| 14.5 | | | | | 35.66 |
| | | | | | |
| Total | 44,780 | 1,606 | | | |

---

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

The original survivor curve is plotted from the original life table (column 6, Schedule 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 Schedule 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.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES
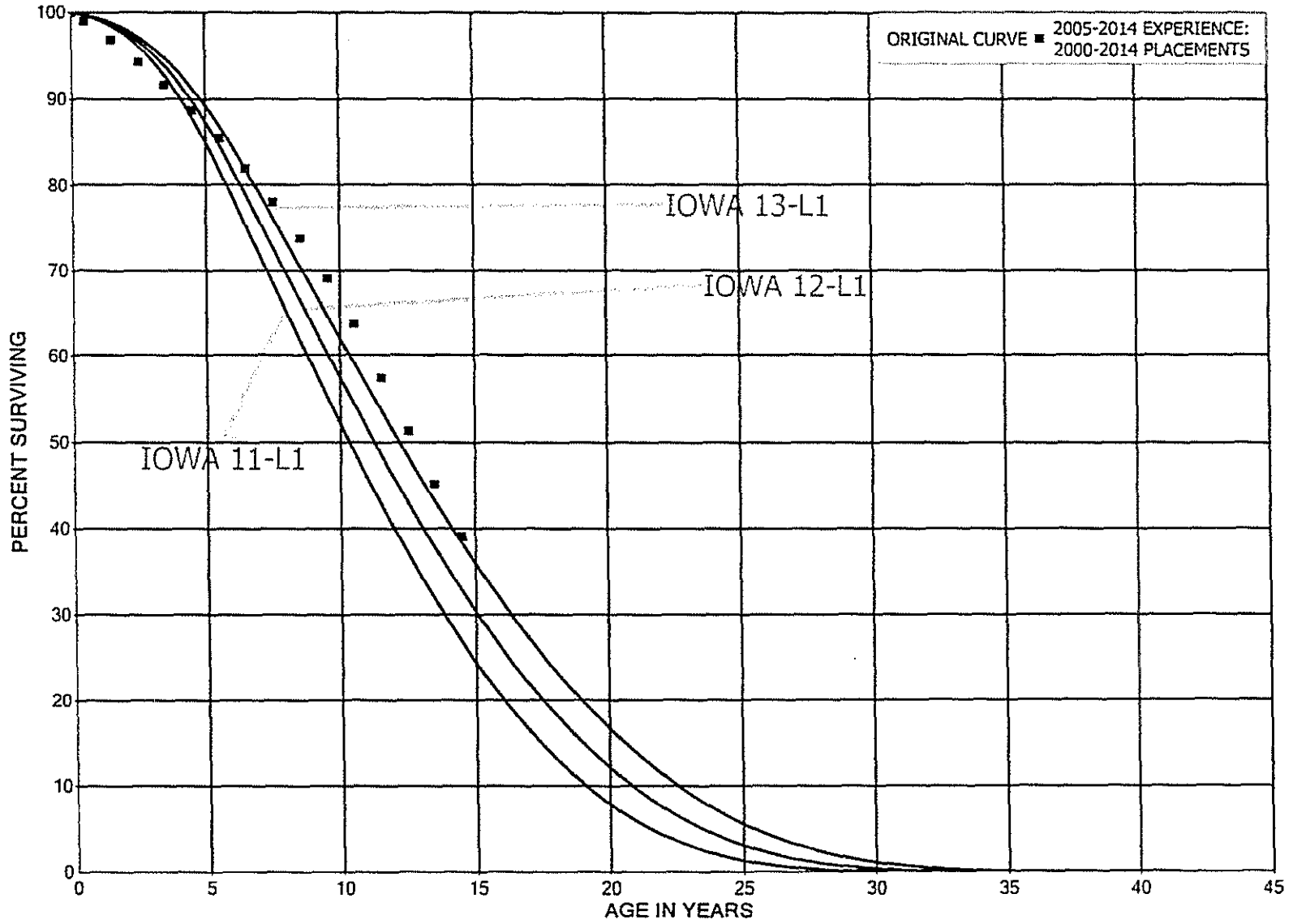
FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES
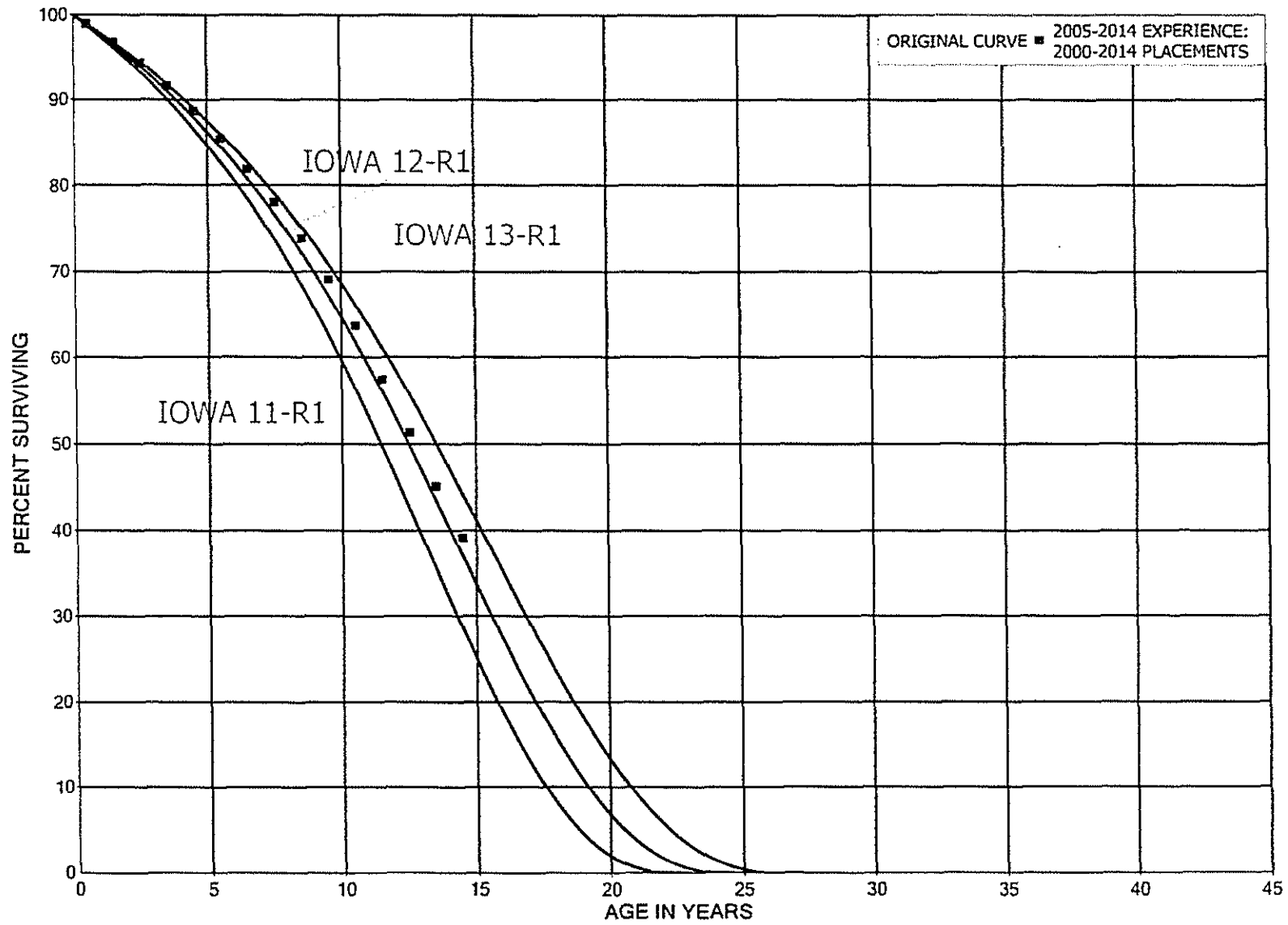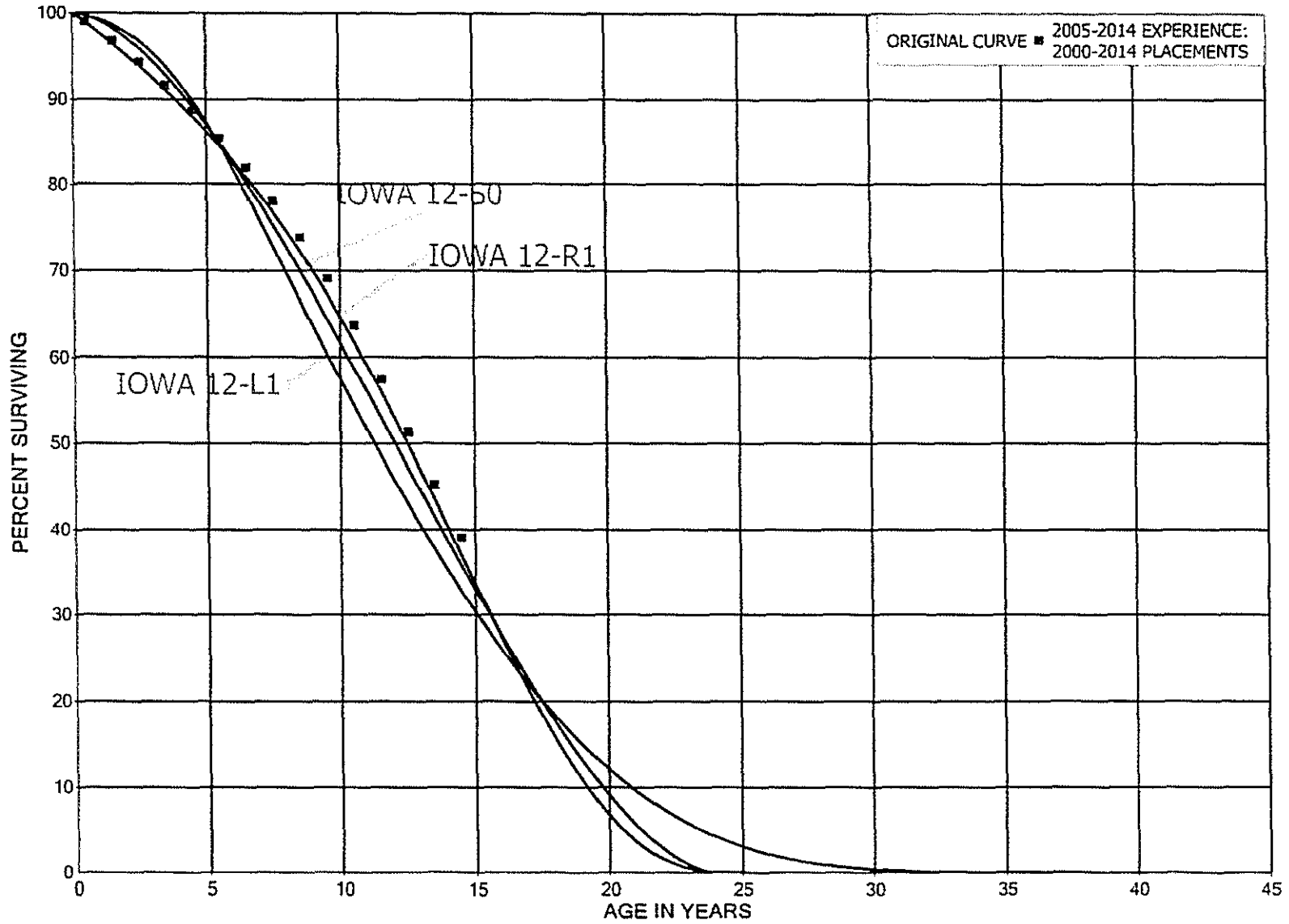
# PART III.   SERVICE LIFE CONSIDERATIONS

# PART III. SERVICE LIFE CONSIDERATIONS

## FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. 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 are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

September 30, 2015
    latan Generating Station

August 12, 2014
    latan Generating Station

August 18, 2009
    latan Generating Station
    latan Substation

## SERVICE LIFE ANALYSIS

The service life estimates were based on informed 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 companies.

For most of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analysis using the retirement rate method was inconclusive, however, the statistical analyses for the related Greater Missouri Operations jurisdictions were good to excellent indications of the survivor patterns experienced.

Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts. The analyses for Account 390, Structures and Improvements, was a strong indicator for the life characteristics of buildings. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

## Life Span Estimates

The life span technique was used for the Company's Power Production accounts in conjunction with the use of interim survivor curves which reflect interim retirements that occur prior to the ultimate retirement of the major unit. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each unit were estimated based on discussions with management regarding future outlook, age and condition of the plant, life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for production plants are as follows:

| Depreciable Group | Major Year in Service | Probable Retirement Year | Life Span |
|---|---|---|---|
| Steam Production Plant latan Unit 2 | 2010 | 2070 | 60 |

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, coal-fired power plants are 50 to 65 years. For example, Unit 2 at latan was completed in 1980. The estimated probable retirement date for latan Unit 2 is 2070. Thus, the life span estimated for latan Unit 2 is 60 years, which is within the typical range. The estimated retirement dates

should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

# PART IV.  NET SALVAGE CONSIDERATIONS

# PART IV. NET SALVAGE CONSIDERATIONS

## SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1999 through 2014. 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 1999 through 2014 contributed significantly toward the net salvage estimates for Account 390, Structures and Improvements. The estimates for the other accounts related to the assets for the other Greater Missouri Operations jurisdictions.

The overall net salvage estimates for the Company's production facilitiy, for which the life span method is used, is based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on a decommissioning study performed by Sega, Inc. The interim net salvage estimates were based in part on an analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate was established for each production account and applied to the original cost.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and the final retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 2 of the Net Salvage Statistics section on page VIII-2.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications from the other Greater Missouri Operations jurisdictions and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for

each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-3.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

# PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

# PART V.  CALCULATION OF ANNUAL AND
## ACCRUED DEPRECIATION

## GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property.  Normally 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.  In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost.  A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped.  Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

## 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:

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

The accrued depreciation is:

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

## Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2014, 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, 2014, 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:

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

## CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization 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 period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of 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:

| ACCT | TITLE | AMORTIZATION PERIOD, YEARS |
|------|-------|:---:|
| 391.01, | Office Furniture and Equipment | 20 |
| 391.02, | Computers | 8 |
| 391.04, | Software | 9 |
| 393.00, | Stores Equipment | 25 |
| 394.00, | Tools, Shop and Garage Equipment | 25 |
| 397.00, | Communication Equipment | 27 |
| 398.00, | Miscellaneous Equipment | 25 |

For the purpose of calculating annual amortization amounts as of December 31, 2014, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater

than the amortization period is equal to the vintage's original cost. The remaining book 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 VI.  RESULTS OF STUDY

# PART VI. RESULTS OF STUDY

## QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation 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 average 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, 2014. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2014, is reasonable for a period of three to five years.

## DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant at December 31, 2014 presented on pages VI-4 and VI-5 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2014 are presented in account sequence starting on page IX-2 of the supporting documents. 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.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

| ACCOUNT (1) | PROBABLE RETIREMENT DATE (2) | SURVIVOR CURVE (3) | NET SALVAGE PERCENT (4) | ORIGINAL COST AS OF DECEMBER 31, 2014 (5) | BOOK RESERVE (6) | FUTURE ACCRUALS (7) | CALCULATED ANNUAL ACCRUAL AMOUNT (8) | RATE (9)=(8)/(5) | COMPOSITE REMAINING LIFE (10)=(7)/(8) |
|---|---|---|---|---|---|---|---|---|---|
| **STEAM PRODUCTION PLANT** | | | | | | | | | |
| 311.00 STRUCTURES AND IMPROVEMENTS | | | | | | | | | |
| IATAN UNIT 2 | 2070 | 100-S0.5 * | (6) | 29,106,931.12 | 2,461,744 | 28,391,603 | 551,968 | 1.90 | 51.4 |
| IATAN COMMON | 2070 | 100-S0.5 * | (22) | 10,107,617.44 | 1,123,975 | 11,207,318 | 218,393 | 2.16 | 51.3 |
| TOTAL STRUCTURES AND IMPROVEMENTS | | | | 39,214,548.56 | 3,585,719 | 39,598,921 | 770,361 | 1.96 | 51.4 |
| 312.00 BOILER PLANT EQUIPMENT | | | | | | | | | |
| IATAN UNIT 2 | 2070 | 55-R1 * | (11) | 192,962,340.61 | 19,482,608 | 194,705,590 | 4,496,571 | 2.33 | 43.3 |
| IATAN COMMON | 2070 | 55-R1 * | (20) | 28,764,048.81 | 3,702,283 | 30,814,576 | 716,006 | 2.49 | 43.0 |
| TOTAL BOILER PLANT EQUIPMENT | | | | 221,726,389.42 | 23,184,891 | 225,520,166 | 5,212,577 | 2.35 | 43.3 |
| 314.00 TURBOGENERATOR UNITS | | | | | | | | | |
| IATAN UNIT 2 | 2070 | 60-R1.5 * | (7) | 70,652,184.05 | 4,987,381 | 70,610,456 | 1,539,358 | 2.18 | 45.9 |
| IATAN COMMON | 2070 | 60-R1.5 * | (18) | 969,983.68 | 89,252 | 1,054,149 | 23,120 | 2.39 | 45.6 |
| TOTAL TURBOGENERATOR UNITS | | | | 71,621,167.73 | 5,076,633 | 71,664,605 | 1,562,478 | 2.18 | 45.9 |
| 315.00 ACCESSORY ELECTRIC EQUIPMENT | | | | | | | | | |
| IATAN UNIT 2 | 2070 | 55-S0.5 * | (9) | 17,598,269.99 | 1,235,191 | 17,946,923 | 416,016 | 2.36 | 43.1 |
| IATAN COMMON | 2070 | 55-S0.5 * | (17) | 4,226,655.11 | 374,919 | 4,570,267 | 107,015 | 2.53 | 42.7 |
| TOTAL ACCESSORY ELECTRIC EQUIPMENT | | | | 21,824,925.10 | 1,610,110 | 22,517,190 | 523,031 | 2.40 | 43.1 |
| 316.00 MISCELLANEOULS POWER PLANT EQUIPMENT | | | | | | | | | |
| IATAN UNIT 2 | 2070 | 55-S0.5 * | 0 | 1,126,816.35 | 99,030 | 1,027,786 | 23,818 | 2.11 | 43.2 |
| IATAN COMMON | 2070 | 55-S0.5 * | (9) | 317,796.72 | 29,878 | 316,520 | 7,361 | 2.32 | 43.0 |
| TOTAL BOILER PLANT EQUIPMENT | | | | 1,444,613.07 | 128,908 | 1,344,306 | 31,179 | 2.16 | 43.1 |
| **TOTAL STEAM PRODUCTION PLANT** | | | | 355,831,643.88 | 33,586,261 | 360,645,188 | 8,099,626 | 2.28 | 44.5 |
| **TRANSMISSION PLANT** | | | | | | | | | |
| 352.00 STRUCTURES AND IMPROVEMENTS | | 65-R3 | (10) | 54,861.13 | 1,832 | 58,515 | 966 | 1.76 | 60.6 |
| 353.00 STATION EQUIPMENT | | 50-R2.5 | (5) | 1,331,052.78 | 139,871 | 1,257,734 | 27,473 | 2.06 | 45.8 |
| TOTAL TRANSMISSION PLANT | | | | 1,385,913.91 | 141,703 | 1,316,249 | 28,439 | 2.05 | 46.3 |
| **GENERAL PLANT** | | | | | | | | | |
| 390.00 STRUCTURES AND IMPROVEMENTS | | 25-S1 | (10) | 12,641,431.35 | 169,036 | 13,736,538 | 993,743 | 7.86 | 13.8 |
| OFFICE FURNITURE AND EQUIPMENT | | | | | | | | | |
| 391.01 OFFICE FURNITURE AND EQUIPMENT | | 20-SQ | 0 | 4,936,852.21 | 3,322,084 | 1,614,768 | 246,843 | ** | 6.6 |
| 391.02 COMPUTERS | | 8-SQ | 0 | 4,735,835.44 | 3,023,995 | 1,711,840 | 591,979 | ** | 4.4 |
| 391.04 SOFTWARE | | 9-SQ | 0 | 7,098,279.79 | 6,243,010 | 855,270 | 788,619 | ** | 2.0 |
| TOTAL OFFICE FURNITURE AND EQUIPMENT | | | | 16,770,967.44 | 12,589,089 | 4,181,878 | 1,627,441 | 9.70 | 2.6 |

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUAL RATES AS OF DECEMBER 31, 2014

| ACCOUNT | PROBABLE RETIREMENT DATE | SURVIVOR CURVE | NET SALVAGE PERCENT | ORIGINAL COST AS OF DECEMBER 31, 2014 | BOOK RESERVE | FUTURE ACCRUALS | CALCULATED ANNUAL ACCRUAL | | COMPOSITE REMAINING LIFE |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | AMOUNT | RATE | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9)=(8)/(5) | (10)=(7)/(8) |
| 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS | | 9-L4 | 15 | 15,632.55 | 14,517 | (1,229) | 0 | - | - |
| 393.00 STORES EQUIPMENT | | 25-SQ | 0 | 10,300.26 | 6,166 | 4,134 | 412 | ** | 10.0 |
| 394.00 TOOLS, SHOPS AND GARAGE EQUIPMENT | | 25-SQ | 0 | 22,435.29 | 20,622 | 1,813 | 897 | ** | 1.3 |
| 396.00 POWER OPERATED EQUIPMENT | | 20-S1 | 15 | 21,055.40 | 26,443 | (8,546) | 0 | - | - |
| 397.00 COMMUNICATION EQUIPMENT | | 27-SQ | 0 | 1,245,155.11 | 412,564 | 832,591 | 46,071 | ** | 18.0 |
| 398.00 MISCELLANEOUS EQUIPMENT | | 25-SQ | 0 | 76,767.55 | 35,280 | 41,488 | 3,071 | ** | 13.5 |
| TOTAL GENERAL PLANT | | | | 30,803,744.95 | 13,273,717 | 18,783,667 | 2,671,635 | 8.67 | 7.0 |
| TOTAL DEPRECIABLE PLANT | | | | 388,021,302.74 | 47,001,681 | 380,750,104 | 10,799,700 | 2.78 | 35.3 |
| NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED | | | | | | | | | |
| 389.00 LAND | | | | 36,491.77 | | | | | |
| TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED | | | | 36,491.77 | | | | | |
| TOTAL ELECTRIC PLANT | | | | 388,057,794.51 | 47,001,681 | 380,750,104 | 10,799,700 | | |

* Curve shown is interim survivor curve. Each facility in the account is assigned an individual probable retirement year.
** Annual Accrual calculated using the accrual rate consistent with amortization period. The rate for the account is:

| Account | Rate |
|---|---|
| 391.01 | 5.00% |
| 391.02 | 12.50% |
| 391.04 | 11.11% |
| 393.00 | 4.00% |
| 394.00 | 4.00% |
| 397.00 | 3.70% |
| 398.00 | 4.00% |

# PART VII. SERVICE LIFE STATISTICS

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 311 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES

ORIGINAL CURVE ▪ 2009-2014 EXPERIENCE
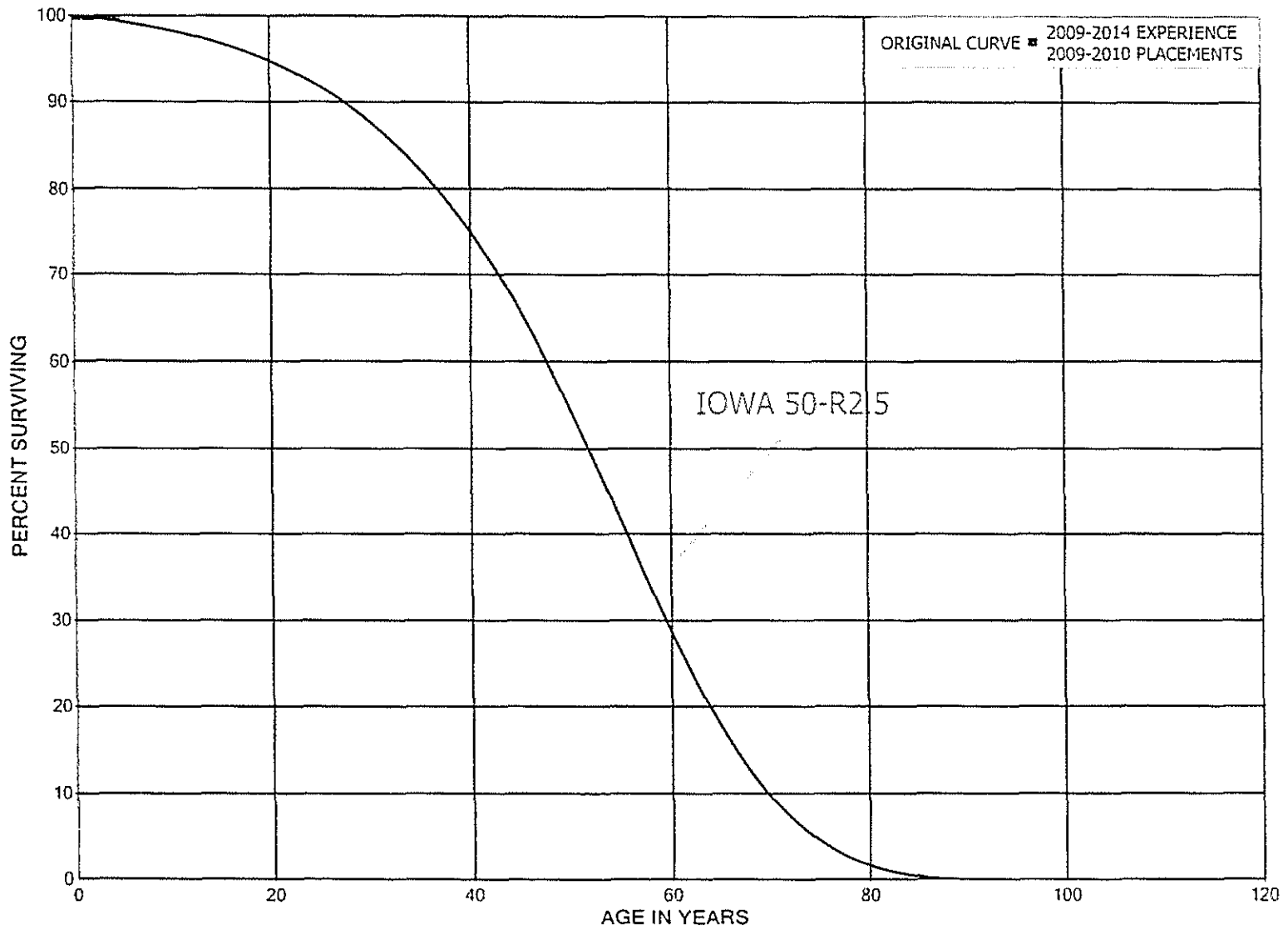2009-2013 PLACEMENTS

IOWA 100-S0.5

PERCENT SURVIVING

AGE IN YEARS

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2013                    EXPERIENCE BAND 2009-2014

| 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 | 39,828,414 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 72,914,146 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 72,805,292 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 48,711,333 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 47,551,270 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 8,160,677 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | | | | | 100.00 |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 312 BOILER PLANT EQUIPMENT
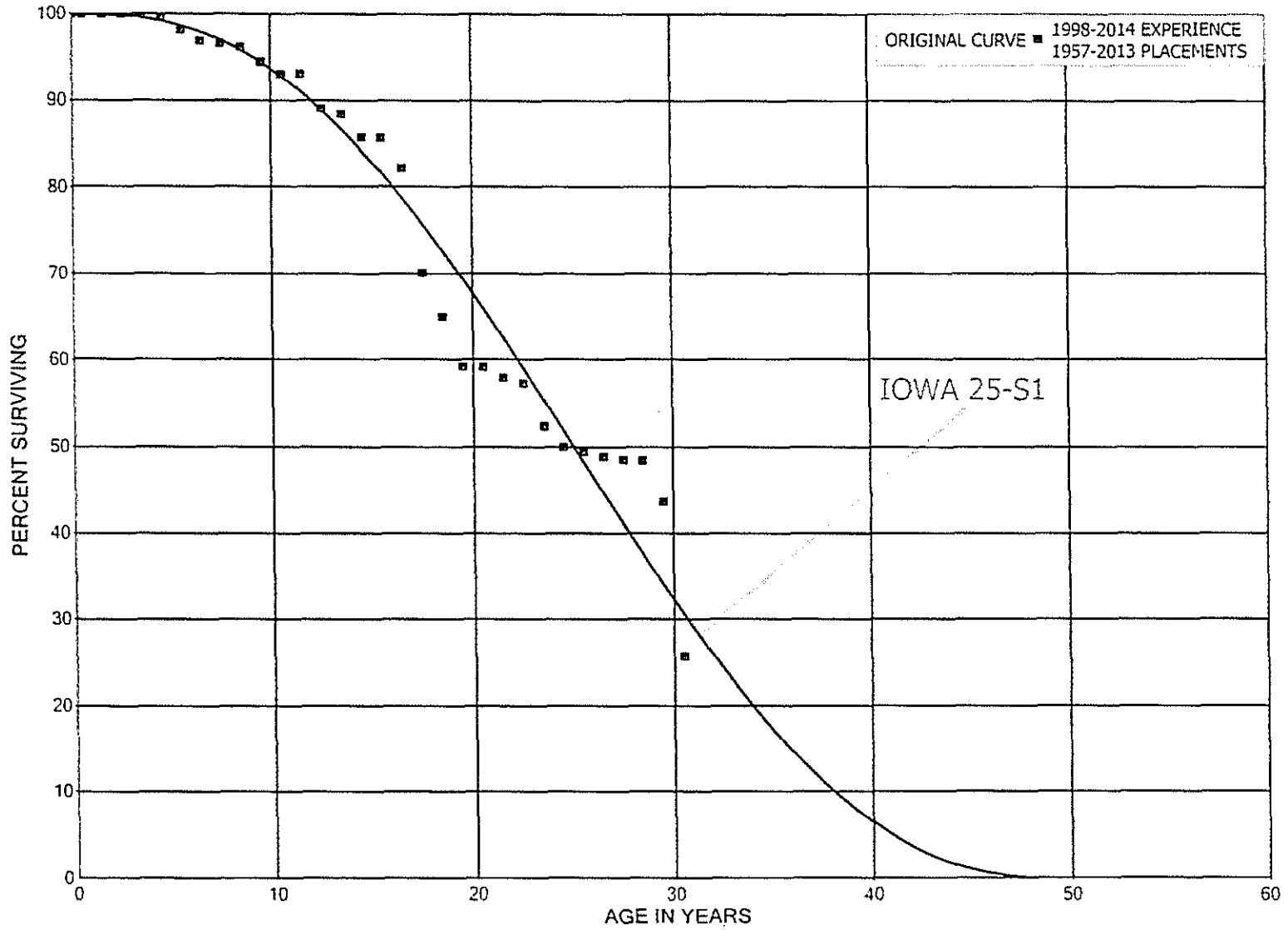ORIGINAL AND SMOOTH SURVIVOR CURVES

ACCOUNT 312 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2014                                EXPERIENCE BAND 2009-2014

| 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 | 226,029,804 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 225,934,259 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 459,537,682 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 250,238,045 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 248,533,743 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 27,022,452 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | | | | | 100.00 |

ACCOUNT 314 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2011                          EXPERIENCE BAND 2009-2014

| 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 | 71,768,203 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 71,768,203 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 102,401,734 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 71,986,350 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 72,347,325 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 913,472 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | | | | | 100.00 |

# KCP&L - GREATER MISSOURI OPERATIONS
## ECORP
### ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT
### ORIGINAL AND SMOOTH SURVIVOR CURVES

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2011                          EXPERIENCE BAND 2009-2014

| 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 | 3,895,036 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 3,895,036 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 14,805,464 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 21,832,907 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 21,582,986 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 3,981,252 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | | | | | 100.00 |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2012                    EXPERIENCE BAND 2009-2014

| 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 | 1,452,304 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1,452,304 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 2,618,344 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 1,409,379 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 1,347,776 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 194,533 | | 0.0000 | 1.0000 | 100.00 |
| 5.5 | | | | | 100.00 |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 352 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES
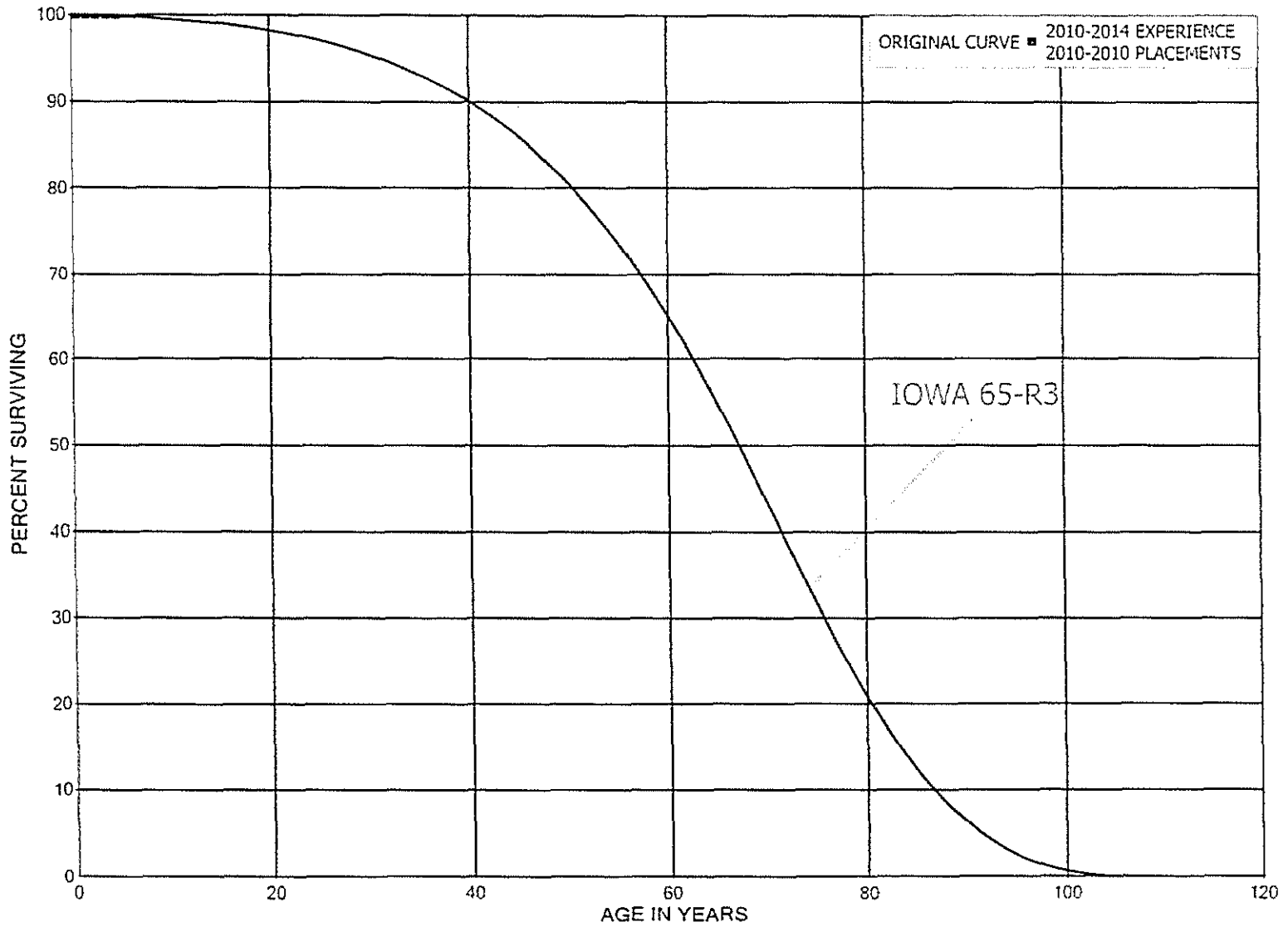
KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2010-2010                    EXPERIENCE BAND 2010-2014

| 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 | 54,861 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 54,861 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 54,861 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 54,861 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 54,861 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | | | | | 100.00 |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 353 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

ACCOUNT 353 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2010                              EXPERIENCE BAND 2009-2014

| 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 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 1 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 1,385,915 | | 0.0000 | 1.0000 | 100.00 |
| 2.5 | 1,729,790 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 1,729,790 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | | | | | 100.00 |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 390 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2013                    EXPERIENCE BAND 1998-2014

| 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 | 23,929,541 | | 0.0000 | 1.0000 | 100.00 |
| 0.5 | 23,820,451 | | 0.0000 | 1.0000 | 100.00 |
| 1.5 | 63,426,711 | 29,400 | 0.0005 | 0.9995 | 100.00 |
| 2.5 | 60,353,475 | 2,866 | 0.0000 | 1.0000 | 99.95 |
| 3.5 | 60,323,689 | 110,769 | 0.0018 | 0.9982 | 99.95 |
| 4.5 | 64,021,762 | 1,069,903 | 0.0167 | 0.9833 | 99.77 |
| 5.5 | 64,027,727 | 790,839 | 0.0124 | 0.9876 | 98.10 |
| 6.5 | 62,403,473 | 238,597 | 0.0038 | 0.9962 | 96.89 |
| 7.5 | 54,771,579 | 262,244 | 0.0048 | 0.9952 | 96.52 |
| 8.5 | 53,717,718 | 918,951 | 0.0171 | 0.9829 | 96.05 |
| 9.5 | 52,399,727 | 780,148 | 0.0149 | 0.9851 | 94.41 |
| 10.5 | 51,533,013 | 670 | 0.0000 | 1.0000 | 93.01 |
| 11.5 | 8,535,560 | 358,507 | 0.0420 | 0.9580 | 93.00 |
| 12.5 | 6,253,405 | 51,016 | 0.0082 | 0.9918 | 89.10 |
| 13.5 | 3,187,046 | 94,825 | 0.0298 | 0.9702 | 88.37 |
| 14.5 | 4,202,827 | 8,861 | 0.0021 | 0.9979 | 85.74 |
| 15.5 | 4,324,443 | 171,684 | 0.0397 | 0.9603 | 85.56 |
| 16.5 | 3,949,097 | 584,146 | 0.1479 | 0.8521 | 82.16 |
| 17.5 | 2,349,621 | 171,294 | 0.0729 | 0.9271 | 70.01 |
| 18.5 | 2,178,327 | 191,237 | 0.0878 | 0.9122 | 64.91 |
| 19.5 | 1,987,090 | | 0.0000 | 1.0000 | 59.21 |
| 20.5 | 1,972,591 | 40,187 | 0.0204 | 0.9796 | 59.21 |
| 21.5 | 1,640,992 | 19,827 | 0.0121 | 0.9879 | 58.00 |
| 22.5 | 1,408,411 | 119,724 | 0.0850 | 0.9150 | 57.30 |
| 23.5 | 1,110,676 | 52,882 | 0.0476 | 0.9524 | 52.43 |
| 24.5 | 1,031,146 | 10,481 | 0.0102 | 0.9898 | 49.93 |
| 25.5 | 1,009,753 | 12,741 | 0.0126 | 0.9874 | 49.43 |
| 26.5 | 997,012 | 6,221 | 0.0062 | 0.9938 | 48.80 |
| 27.5 | 662,297 | 1,765 | 0.0027 | 0.9973 | 48.50 |
| 28.5 | 519,820 | 50,807 | 0.0977 | 0.9023 | 48.37 |
| 29.5 | 467,357 | 193,325 | 0.4137 | 0.5863 | 43.64 |
| 30.5 | 353 | 353 | 1.0000 | | 25.59 |
| 31.5 | 1,464 | 1,464 | 1.0000 | | |
| 32.5 | 1,832 | 1,832 | 1.0000 | | |
| 33.5 | 284 | 284 | 1.0000 | | |
| 34.5 | | | | | |
| 35.5 | | | | | |
| 36.5 | 291 | 291 | 1.0000 | | |
| 37.5 | 397 | 397 | 1.0000 | | |
| 38.5 | 616 | 616 | 1.0000 | | |

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2013                    EXPERIENCE BAND 1998-2014

| 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 | 9,131 | 9,131 | 1.0000 | | |
| 40.5 | 33,889 | 33,889 | 1.0000 | | |
| 41.5 | 802,970 | 791,141 | 0.9853 | | |
| 42.5 | 11,828 | | 0.0000 | | |
| 43.5 | 11,828 | 11,828 | 1.0000 | | |
| 44.5 | | | | | |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS
ORIGINAL AND SMOOTH SURVIVOR CURVES
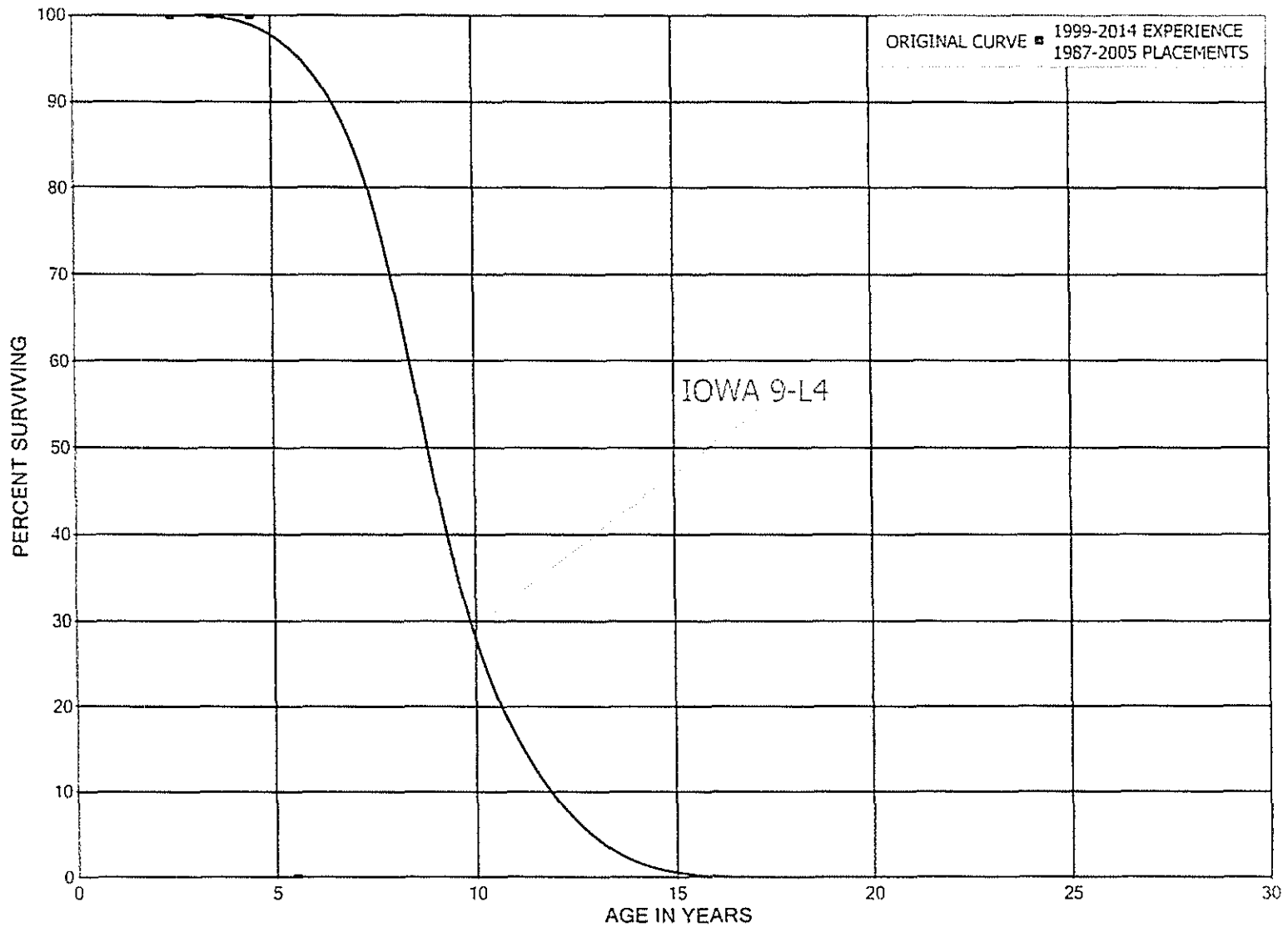
ORIGINAL CURVE ■ 1999-2014 EXPERIENCE
1987-2005 PLACEMENTS

IOWA 9-L4

PERCENT SURVIVING

AGE IN YEARS

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2005                    EXPERIENCE BAND 1999-2014

| 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 | | | | | |
| 0.5 | | | | | |
| 1.5 | | | | | |
| 2.5 | 5,002 | | 0.0000 | 1.0000 | 100.00 |
| 3.5 | 5,002 | | 0.0000 | 1.0000 | 100.00 |
| 4.5 | 5,002 | 5,002 | 1.0000 | | 100.00 |
| 5.5 | 17,425 | | 0.0000 | 1.0000 | |
| 6.5 | 55,363 | | 0.0000 | | |
| 7.5 | 55,363 | | 0.0000 | | |
| 8.5 | 37,937 | | 0.0000 | | |
| 9.5 | 22,305 | | 0.0000 | | |
| 10.5 | 22,305 | | 0.0000 | | |
| 11.5 | 22,305 | 22,305 | 1.0000 | | |
| 12.5 | | | | | |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP
ACCOUNT 396 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

IOWA 20-S1

ORIGINAL CURVE ■ 2009-2014 EXPERIENCE
1996-1997 PLACEMENTS
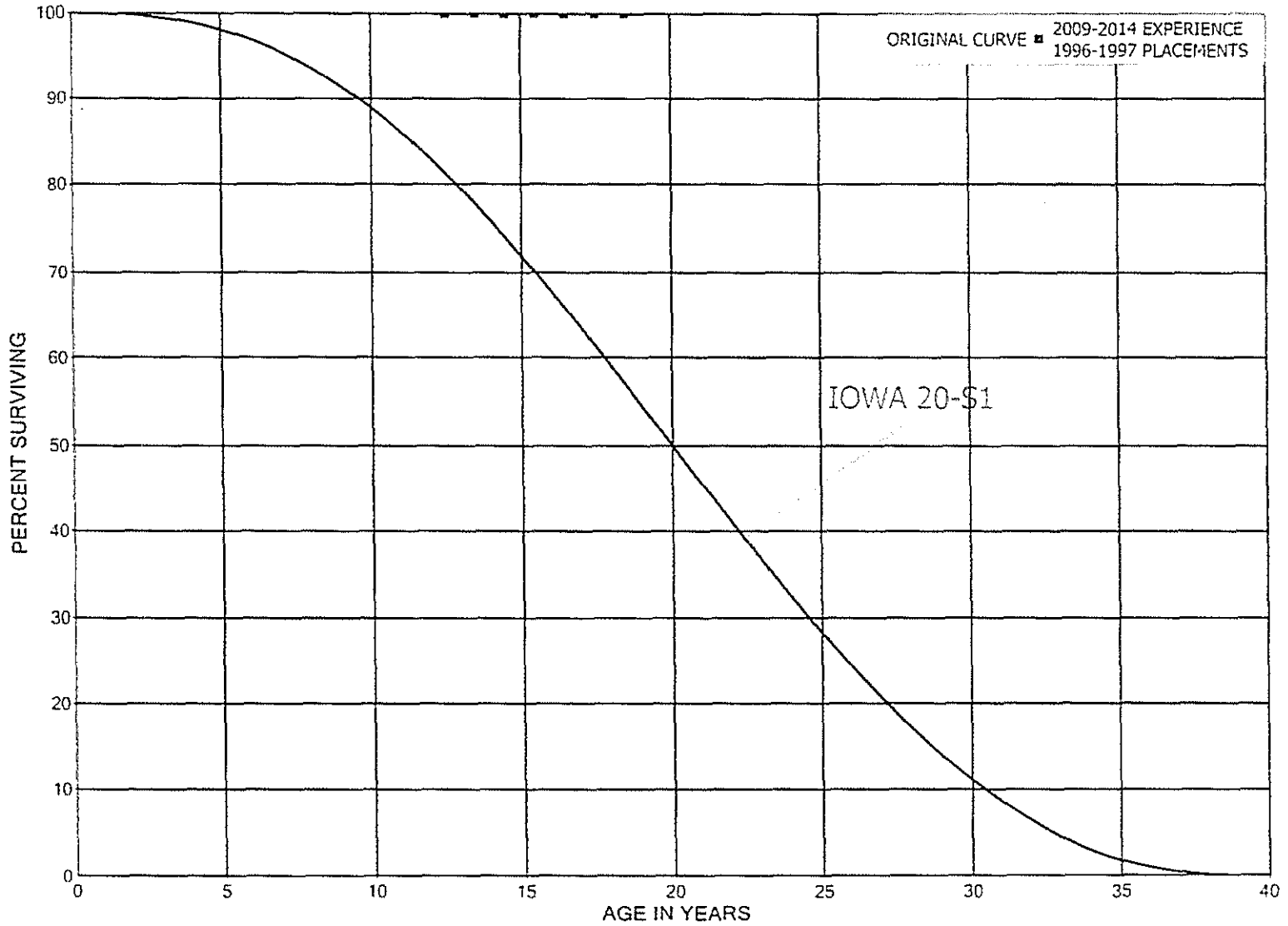
KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1996-1997

EXPERIENCE BAND 2009-2014

| 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 | | | | | |
| 0.5 | | | | | |
| 1.5 | | | | | |
| 2.5 | | | | | |
| 3.5 | | | | | |
| 4.5 | | | | | |
| 5.5 | | | | | |
| 6.5 | | | | | |
| 7.5 | | | | | |
| 8.5 | | | | | |
| 9.5 | | | | | |
| 10.5 | | | | | |
| 11.5 | | | | | |
| 12.5 | 4,396 | | 0.0000 | 1.0000 | 100.00 |
| 13.5 | 21,055 | | 0.0000 | 1.0000 | 100.00 |
| 14.5 | 21,055 | | 0.0000 | 1.0000 | 100.00 |
| 15.5 | 21,055 | | 0.0000 | 1.0000 | 100.00 |
| 16.5 | 21,055 | | 0.0000 | 1.0000 | 100.00 |
| 17.5 | 16,659 | | 0.0000 | 1.0000 | 100.00 |
| 18.5 | | | | | 100.00 |

# PART VIII.  NET SALVAGE STATISTICS

TABLE 2. CALCULATION OF WEIGHTED NET SALVAGE PERCENT FOR GENERATION PLANT AS OF DECEMBER 31, 2014

| ACCOUNT (1) | TERMINAL RETIREMENTS | | | INTERIM RETIREMENTS | | | TOTAL | | ESTIMATED |
|---|---|---|---|---|---|---|---|---|---|
| | RETIREMENTS ($) (2) | NET SALVAGE ($) (3) | NET SALVAGE (%) (4)=(3)/(2) | RETIREMENTS ($) (5) | NET SALVAGE (%) (6) | NET SALVAGE ($) (7)=(5)x(6) | NET SALVAGE ($) (8)=(3)+(7) | TOTAL RETIREMENTS (9)=(2)+(5) | NET SALVAGE (%) (10)=(8)/(9) |
| **STEAM PRODUCTION PLANT** | | | | | | | | | |
| **IATAN 2** | | | | | | | | | |
| 311 00 STRUCTURES AND IMPROVEMENTS | 23,362,906 | 106,346 | (0) | 5,744,025 | (30) | 1,723,206 | 1,829,553 | 29,106,931 | (6) |
| 312 00 BOILER PLANT EQUIPMENT | 92,187,825 | 419,629 | (0) | 100,774,506 | (20) | 20,154,901 | 20,574,531 | 192,962,341 | (11) |
| 314 00 TURBOGENERATOR UNITS | 38,835,832 | 176,777 | (0) | 31,816,352 | (15) | 4,772,453 | 4,949,229 | 70,652,184 | (7) |
| 315 00 ACCESSORY ELECTRIC EQUIPMENT | 7,683,559 | 34,975 | (0) | 9,914,682 | (15) | 1,487,202 | 1,522,177 | 17,598,270 | (9) |
| 316 00 MISCELLANEOUS POWER PLANT EQUIPMENT | 492,356 | 2,241 | (0) | 634,459 | 0 | | 2,241 | 1,126,816 | 0 |
| TOTAL IATAN 2 | 162,562,518 | 739,968 | (0) | 148,884,025 | | 28,137,764 | 28,877,732 | 311,446,542 | (9) |
| **IATAN COMMON** | | | | | | | | | |
| 311 00 STRUCTURES AND IMPROVEMENTS | 8,071,258 | 1,602,880 | (20) | 2,036,360 | (30) | 610,905 | 2,213,787 | 10,107,617 | (22) |
| 312 00 BOILER PLANT EQUIPMENT | 13,440,939 | 2,669,250 | (20) | 15,323,110 | (20) | 3,064,622 | 5,733,872 | 28,764,049 | (20) |
| 314 00 TURBOGENERATOR UNITS | 521,410 | 103,547 | (20) | 447,573 | (15) | 67,136 | 170,683 | 968,984 | (18) |
| 315 00 ACCESSORY ELECTRIC EQUIPMENT | 1,794,529 | 356,377 | (20) | 2,432,126 | (15) | 364,819 | 721,196 | 4,226,655 | (17) |
| 316 00 MISCELLANEOUS POWER PLANT EQUIPMENT | 137,548 | 27,318 | (20) | 180,248 | 0 | | 27,318 | 317,797 | (9) |
| TOTAL IATAN COMMON | 23,965,684 | 4,759,371 | (20) | 20,419,417 | | 4,107,485 | 8,866,856 | 44,385,102 | (20) |
| TOTAL DEPRECIABLE PRODUCTION PLANT | 186,528,202 | 5,499,338 | | 169,303,442 | | 32,245,249 | 37,744,587 | 355,831,644 | |

* THE TERMINAL NET SALVAGE AMOUNTS SHOWN ARE ALLOCATED TO EACH PLANT ACCOUNT BASED ON THE TERMINAL RETIREMENT AMOUNTS AND ARE ESCALATED TO THE RETIREMENT DATE OF EACH GENERATING UNIT.

ACCOUNT 353 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|------|------|------|------|------|------|------|------|
| 2012 | | 292 | | | | 292- | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| | | | | | | | |
| TOTAL | | 292 | | | | 292- | |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|------|------|------|------|------|------|------|------|
| 12-14 | | 97 | | | | 97- | |

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

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 |
|---|---|---|---|---|---|---|---|
| 1999 | 930,896 | | 0 | 155 | 0 | 155 | 0 |
| 2000 | 41,831 | | 0 | | 0 | | 0 |
| 2001 | 2,780,428 | | 0 | | 0 | | 0 |
| 2002 | 745,987 | | 0 | | 0 | | 0 |
| 2003 | 1,441,500 | 65,872 | 5 | | 0 | 65,872- | 5- |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | 116,643 | 718 | 1 | | 0 | 718- | 1- |
| 2007 | 1,835,847 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | 113,584 | 5,000 | 4 | | 0 | 5,000- | 4- |
| 2011 | | | | | | | |
| 2012 | 131,797 | 65,447 | 50 | | 0 | 65,447- | 50- |
| 2013 | 87,114 | 3,000 | 3 | | 0 | 3,000- | 3- |
| 2014 | 395,085 | 140,778 | 36 | | 0 | 140,778- | 36- |
| | | | | | | | |
| TOTAL | 8,620,711 | 280,815 | 3 | 155 | 0 | 280,660- | 3- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 99-01 | 1,251,052 | | 0 | 52 | 0 | 52 | 0 |
| 00-02 | 1,189,415 | | 0 | | 0 | | 0 |
| 01-03 | 1,655,972 | 21,957 | 1 | | 0 | 21,957- | 1- |
| 02-04 | 729,162 | 21,957 | 3 | | 0 | 21,957- | 3- |
| 03-05 | 480,500 | 21,957 | 5 | | 0 | 21,957- | 5- |
| 04-06 | 38,881 | 239 | 1 | | 0 | 239- | 1- |
| 05-07 | 650,830 | 239 | 0 | | 0 | 239- | 0 |
| 06-08 | 650,830 | 239 | 0 | | 0 | 239- | 0 |
| 07-09 | 611,949 | | 0 | | 0 | | 0 |
| 08-10 | 37,861 | 1,667 | 4 | | 0 | 1,667- | 4- |
| 09-11 | 37,861 | 1,667 | 4 | | 0 | 1,667- | 4- |
| 10-12 | 81,794 | 23,482 | 29 | | 0 | 23,482- | 29- |
| 11-13 | 72,970 | 22,816 | 31 | | 0 | 22,816- | 31- |
| 12-14 | 204,665 | 69,742 | 34 | | 0 | 69,742- | 34- |

FIVE-YEAR AVERAGE

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 10-14 | 145,516 | 42,845 | 29 | | 0 | 42,845- | 29- |

ACCOUNT 392 TRANSPORTATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1999 | 75,657 | | 0 | | 0 | | 0 |
| 2000 | | | | | | | |
| 2001 | 42,606 | | 0 | | 0 | | 0 |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | 22,305 | | 0 | 3,255 | 15 | 3,255 | 15 |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| | | | | | | | |
| TOTAL | 140,568 | | 0 | 3,255 | 2 | 3,255 | 2 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 99-01 | 39,421 | | 0 | | 0 | | 0 |
| 00-02 | 14,202 | | 0 | | 0 | | 0 |
| 01-03 | 14,202 | | 0 | | 0 | | 0 |
| 02-04 | 7,435 | | 0 | 1,085 | 15 | 1,085 | 15 |
| 03-05 | 7,435 | | 0 | 1,085 | 15 | 1,085 | 15 |
| 04-06 | 7,435 | | 0 | 1,085 | 15 | 1,085 | 15 |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | | | | |
| 11-13 | | | | | | | |
| 12-14 | | | | | | | |

FIVE-YEAR AVERAGE

10-14

# PART IX.  DETAILED DEPRECIATION

# CALCULATIONS

ACCOUNT 311 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| | | | | | | |
| 2010 | 28,690,277.98 | 2,406,782 | 2,447,075 | 27,964,619 | 51.43 | 543,741 |
| 2011 | 18,057.41 | 1,200 | 1,220 | 17,921 | 51.60 | 347 |
| 2012 | 77,140.71 | 3,724 | 3,786 | 77,983 | 51.77 | 1,506 |
| 2013 | 321,455.02 | 9,503 | 9,662 | 331,080 | 51.94 | 6,374 |
| | | | | | | |
| | 29,106,931.12 | 2,421,209 | 2,461,744 | 28,391,603 | | 551,968 |
| | | | | | | |
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -22 | | | | | | |
| | | | | | | |
| 2009 | 8,160,676.50 | 945,723 | 961,556 | 8,994,470 | 51.26 | 175,468 |
| 2010 | 731,887.02 | 70,664 | 71,847 | 821,055 | 51.43 | 15,965 |
| 2011 | 1,107,558.05 | 84,681 | 86,099 | 1,265,122 | 51.60 | 24,518 |
| 2012 | 34,466.93 | 1,915 | 1,947 | 40,103 | 51.77 | 775 |
| 2013 | 73,028.94 | 2,485 | 2,527 | 86,569 | 51.94 | 1,667 |
| | | | | | | |
| | 10,107,617.44 | 1,105,468 | 1,123,975 | 11,207,318 | | 218,393 |
| | | | | | | |
| | 39,214,548.56 | 3,526,677 | 3,585,719 | 39,598,921 | | 770,361 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.4  1.96

ACCOUNT 312 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -11 | | | | | | |
| | | | | | | |
| 2010 | 192,751,997.08 | 15,958,882 | 19,474,089 | 194,480,627 | 43.30 | 4,491,469 |
| 2011 | 33,082.38 | 2,156 | 2,631 | 34,091 | 43.60 | 782 |
| 2012 | 81,716.13 | 3,879 | 4,733 | 85,971 | 43.88 | 1,959 |
| 2014 | 95,545.02 | 946 | 1,154 | 104,901 | 44.44 | 2,361 |
| | | | | | | |
| | 192,962,340.61 | 15,965,863 | 19,482,608 | 194,705,590 | | 4,496,571 |
| | | | | | | |
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -20 | | | | | | |
| | | | | | | |
| 2009 | 27,022,451.83 | 2,910,318 | 3,551,364 | 28,875,578 | 43.00 | 671,525 |
| 2010 | 50,267.00 | 4,499 | 5,490 | 54,830 | 43.30 | 1,266 |
| 2011 | 1,691,329.98 | 119,178 | 145,429 | 1,884,167 | 43.60 | 43,215 |
| | | | | | | |
| | 28,764,048.81 | 3,033,995 | 3,702,283 | 30,814,576 | | 716,006 |
| | | | | | | |
| | 221,726,389.42 | 18,999,858 | 23,184,891 | 225,520,166 | | 5,212,577 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.3   2.35

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 314 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| | | | | | | |
| 2010 | 70,636,378.57 | 5,810,662 | 4,986,498 | 70,594,427 | 45.87 | 1,539,011 |
| 2011 | 15,805.48 | 1,029 | 883 | 16,029 | 46.16 | 347 |
| | | | | | | |
| | 70,652,184.05 | 5,811,691 | 4,987,381 | 70,610,456 | | 1,539,358 |
| | | | | | | |
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -18 | | | | | | |
| | | | | | | |
| 2009 | 913,472.34 | 100,018 | 85,832 | 992,065 | 45.56 | 21,775 |
| 2011 | 55,511.34 | 3,985 | 3,420 | 62,084 | 46.16 | 1,345 |
| | | | | | | |
| | 968,983.68 | 104,003 | 89,252 | 1,054,149 | | 23,120 |
| | | | | | | |
| | 71,621,167.73 | 5,915,694 | 5,076,633 | 71,664,605 | | 1,562,478 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.9    2.18

ACCOUNT 315 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2010 | 17,598,269.99 | 1,738,667 | 1,235,191 | 17,946,923 | 43.14 | 416,016 |
| | 17,598,269.99 | 1,738,667 | 1,235,191 | 17,946,923 | | 416,016 |
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -17 | | | | | | |
| 2009 | 3,981,251.87 | 507,077 | 360,240 | 4,297,825 | 42.65 | 100,770 |
| 2010 | 3,464.08 | 367 | 261 | 3,792 | 43.14 | 88 |
| 2011 | 241,939.16 | 20,296 | 14,419 | 268,650 | 43.63 | 6,157 |
| | 4,226,655.11 | 527,740 | 374,919 | 4,570,267 | | 107,015 |
| | 21,824,925.10 | 2,266,407 | 1,610,110 | 22,517,190 | | 523,031 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1   2.40

ACCOUNT 316 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| IATAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| | | | | | | |
| 2010 | 1,099,378.93 | 99,648 | 97,113 | 1,002,266 | 43.14 | 23,233 |
| 2011 | 27,437.42 | 1,967 | 1,917 | 25,520 | 43.63 | 585 |
| | | | | | | |
| | 1,126,816.35 | 101,615 | 99,030 | 1,027,786 | | 23,818 |
| | | | | | | |
| IATAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-S0.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 6-2070 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| | | | | | | |
| 2009 | 194,532.54 | 23,083 | 20,844 | 191,196 | 42.65 | 4,483 |
| 2010 | 53,864.52 | 5,322 | 4,806 | 53,906 | 43.14 | 1,250 |
| 2011 | 34,499.75 | 2,696 | 2,435 | 35,170 | 43.63 | 806 |
| 2012 | 34,899.91 | 1,986 | 1,793 | 36,248 | 44.12 | 822 |
| | | | | | | |
| | 317,796.72 | 33,087 | 29,878 | 316,520 | | 7,361 |
| | | | | | | |
| | 1,444,613.07 | 134,702 | 128,908 | 1,344,306 | | 31,179 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.1   2.16

ACCOUNT 352 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 65-R3 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 2010 | 54,861.13 | 4,095 | 1,832 | 58,515 | 60.59 | 966 |
| | 54,861.13 | 4,095 | 1,832 | 58,515 | | 966 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 60.6   1.76

ACCOUNT 353 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. IOWA 50-R2.5 | | | | | | |
| NET SALVAGE PERCENT.. -5 | | | | | | |
| | | | | | | |
| 2010 | 1,331,052.78 | 117,958 | 139,871 | 1,257,734 | 45.78 | 27,473 |
| | | | | | | |
| | 1,331,052.78 | 117,958 | 139,871 | 1,257,734 | | 27,473 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.8   2.06

ACCOUNT 390 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 25-S1 | | | | | | |
| NET SALVAGE PERCENT.. -10 | | | | | | |
| 1984 | 274,032.84 | 230,297 | 7,188 | 294,248 | 5.90 | 49,873 |
| 1985 | 4,596.56 | 3,790 | 118 | 4,938 | 6.26 | 789 |
| 1986 | 140,711.60 | 113,672 | 3,548 | 151,235 | 6.64 | 22,776 |
| 1987 | 330,259.04 | 261,275 | 8,155 | 355,130 | 7.02 | 50,588 |
| 1989 | 11,871.41 | 8,974 | 280 | 12,779 | 7.82 | 1,634 |
| 1990 | 26,647.65 | 19,651 | 613 | 28,699 | 8.24 | 3,483 |
| 1991 | 192,355.86 | 138,212 | 4,314 | 207,277 | 8.67 | 23,907 |
| 1992 | 213,692.12 | 149,405 | 4,664 | 230,397 | 9.11 | 25,291 |
| 1993 | 311,238.60 | 211,306 | 6,596 | 335,766 | 9.57 | 35,085 |
| 1994 | 54,686.34 | 35,997 | 1,124 | 59,031 | 10.04 | 5,880 |
| 1997 | 1,015,329.49 | 600,425 | 18,742 | 1,098,120 | 11.56 | 94,993 |
| 1998 | 203,662.03 | 115,599 | 3,608 | 220,420 | 12.10 | 18,217 |
| 1999 | 52,601.96 | 28,561 | 892 | 56,970 | 12.66 | 4,500 |
| 2000 | 65,131.39 | 33,673 | 1,051 | 70,594 | 13.25 | 5,328 |
| 2001 | 3,216,588.46 | 1,576,643 | 49,214 | 3,489,033 | 13.86 | 251,734 |
| 2002 | 2,073,220.13 | 957,828 | 29,898 | 2,250,644 | 14.50 | 155,217 |
| 2003 | 47,781.99 | 20,688 | 646 | 51,914 | 15.16 | 3,424 |
| 2005 | 356,772.30 | 132,177 | 4,126 | 388,324 | 16.58 | 23,421 |
| 2006 | 772,241.17 | 260,616 | 8,135 | 841,330 | 17.33 | 48,548 |
| 2007 | 514,426.35 | 155,727 | 4,861 | 561,008 | 18.12 | 30,961 |
| 2008 | 310,021.74 | 82,801 | 2,584 | 338,440 | 18.93 | 17,878 |
| 2009 | 76,589.67 | 17,557 | 548 | 83,701 | 19.79 | 4,229 |
| 2010 | 343,925.64 | 65,525 | 2,045 | 376,273 | 20.67 | 18,204 |
| 2011 | 95,388.67 | 14,312 | 447 | 104,481 | 21.59 | 4,839 |
| 2012 | 1,256,951.39 | 136,052 | 4,246 | 1,378,401 | 22.54 | 61,154 |
| 2013 | 680,706.95 | 44,627 | 1,393 | 747,385 | 23.51 | 31,790 |
| | 12,641,431.35 | 5,415,390 | 169,036 | 13,736,538 | | 993,743 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.8    7.86

KCP&L - GREATER MISSOURI OPERATIONS
ECORP

ACCOUNT 391.01 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. 20-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1995 | 176,606.33 | 172,191 | 171,946 | 4,660 | 0.50 | 4,660 |
| 1996 | 19,458.70 | 17,999 | 17,973 | 1,486 | 1.50 | 991 |
| 1997 | 70,219.53 | 61,442 | 61,355 | 8,865 | 2.50 | 3,546 |
| 1998 | 141,677.93 | 116,884 | 116,718 | 24,960 | 3.50 | 7,131 |
| 1999 | 390,390.86 | 302,553 | 302,123 | 88,268 | 4.50 | 19,615 |
| 2000 | 59,998.63 | 43,499 | 43,437 | 16,562 | 5.50 | 3,011 |
| 2001 | 2,755,518.76 | 1,859,975 | 1,857,328 | 898,191 | 6.50 | 138,183 |
| 2002 | 1,054,519.47 | 659,075 | 658,138 | 396,381 | 7.50 | 52,851 |
| 2003 | 10,940.80 | 6,291 | 6,282 | 4,659 | 8.50 | 548 |
| 2004 | 2,247.16 | 1,180 | 1,178 | 1,069 | 9.50 | 113 |
| 2005 | 25,854.88 | 12,281 | 12,264 | 13,591 | 10.50 | 1,294 |
| 2006 | 62,897.67 | 26,732 | 26,694 | 36,204 | 11.50 | 3,148 |
| 2007 | 32,772.88 | 12,290 | 12,272 | 20,501 | 12.50 | 1,640 |
| 2008 | 77,759.92 | 25,272 | 25,236 | 52,524 | 13.50 | 3,891 |
| 2010 | 2,313.14 | 520 | 519 | 1,794 | 15.50 | 116 |
| 2011 | 38,474.92 | 6,733 | 6,724 | 31,751 | 16.50 | 1,924 |
| 2012 | 15,200.63 | 1,900 | 1,897 | 13,304 | 17.50 | 760 |
| | 4,936,852.21 | 3,326,817 | 3,322,084 | 1,614,768 | | 243,422 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.6   4.93

ACCOUNT 391.02 OFFICE FURNITURE AND EQUIPMENT - COMPUTERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 8-SQUARE |
| NET SALVAGE PERCENT.. 0 |
| 2007 | 1,450,155.75 | 1,359,521 | 1,438,292 | 11,864 | 0.50 | 11,864 |
| 2008 | 246,644.50 | 200,399 | 212,010 | 34,634 | 1.50 | 23,089 |
| 2009 | 1,094,079.57 | 752,180 | 795,762 | 298,318 | 2.50 | 119,327 |
| 2010 | 533,553.44 | 300,124 | 317,514 | 216,039 | 3.50 | 61,725 |
| 2011 | 247,261.88 | 108,177 | 114,445 | 132,817 | 4.50 | 29,515 |
| 2013 | 521,756.10 | 97,829 | 103,497 | 418,259 | 6.50 | 64,348 |
| 2014 | 642,384.20 | 40,149 | 42,475 | 599,909 | 7.50 | 79,988 |
| | 4,735,835.44 | 2,858,379 | 3,023,995 | 1,711,840 | | 389,856 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.4   8.23

ACCOUNT 391.04 OFFICE FURNITURE AND EQUIPMENT - SOFTWARE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 9-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| | | | | | | |
| 2006 | 4,822,762.03 | 4,554,809 | 4,632,274 | 190,488 | 0.50 | 190,488 |
| 2007 | 932,269.72 | 776,888 | 790,101 | 142,169 | 1.50 | 94,779 |
| 2009 | 1,217,611.11 | 744,094 | 756,749 | 460,862 | 3.50 | 131,675 |
| 2010 | 125,636.93 | 62,818 | 63,886 | 61,751 | 4.50 | 13,722 |
| | | | | | | |
| | 7,098,279.79 | 6,138,609 | 6,243,010 | 855,270 | | 430,664 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0   6.07

ACCOUNT 392.05 TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 9-L4 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| | | | | | | |
| 2005 | 15,632.55 | 10,778 | 14,517 | 1,229- | | |
| | | | | | | |
| | 15,632.55 | 10,778 | 14,517 | 1,229- | | |

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

ACCOUNT 393 STORES EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|-----------|-----------|-----------|-----------|-------|------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| | | | | | | |
| 1996 | 4,224.91 | 3,126 | 3,127 | 1,098 | 6.50 | 169 |
| 2002 | 6,075.35 | 3,038 | 3,039 | 3,036 | 12.50 | 243 |
| | | | | | | |
| | 10,300.26 | 6,164 | 6,166 | 4,134 | | 412 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.0   4.00

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1990 | 10,584.21 | 10,373 | 9,943 | 641 | 0.50 | 641 |
| 1991 | 11,851.08 | 11,140 | 10,679 | 1,172 | 1.50 | 781 |
| | 22,435.29 | 21,513 | 20,622 | 1,813 | | 1,422 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 1.3   6.34

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. IOWA 20-S1 | | | | | | |
| NET SALVAGE PERCENT.. +15 | | | | | | |
| | | | | | | |
| 1996 | 16,659.35 | 9,162 | 14,160 | | | |
| 1997 | 4,396.05 | 2,334 | 12,283 | 8,546- | | |
| | | | | | | |
| | 21,055.40 | 11,496 | 26,443 | 8,546- | | |

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

ACCOUNT 397 COMMUNICATIONS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SURVIVOR CURVE.. 27-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| | | | | | | |
| 1999 | 18,802.79 | 10,794 | 10,746 | 8,057 | 11.50 | 701 |
| 2002 | 283,286.20 | 131,150 | 130,565 | 152,721 | 14.50 | 10,532 |
| 2003 | 69,995.86 | 29,813 | 29,680 | 40,316 | 15.50 | 2,601 |
| 2006 | 586,326.84 | 184,582 | 183,759 | 402,568 | 18.50 | 21,760 |
| 2008 | 176,264.92 | 42,434 | 42,245 | 134,020 | 20.50 | 6,538 |
| 2009 | 55,884.03 | 11,384 | 11,333 | 44,551 | 21.50 | 2,072 |
| 2011 | 16,502.13 | 2,139 | 2,129 | 14,373 | 23.50 | 612 |
| 2013 | 38,092.34 | 2,116 | 2,107 | 35,985 | 25.50 | 1,411 |
| | | | | | | |
| | 1,245,155.11 | 414,412 | 412,564 | 832,591 | | 46,227 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0   3.71

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2014

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|------|------|------|------|------|------|------|
| SURVIVOR CURVE.. 25-SQUARE | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| | | | | | | |
| 2001 | 54,768.34 | 29,575 | 29,588 | 25,180 | 11.50 | 2,190 |
| 2002 | 1,473.48 | 737 | 737 | 736 | 12.50 | 59 |
| 2006 | 9,586.81 | 3,260 | 3,261 | 6,326 | 16.50 | 383 |
| 2008 | 5,185.19 | 1,348 | 1,349 | 3,836 | 18.50 | 207 |
| 2013 | 5,753.73 | 345 | 345 | 5,409 | 23.50 | 230 |
| | | | | | | |
| | 76,767.55 | 35,265 | 35,280 | 41,488 | | 3,069 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.5   4.00