

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of Kansas City)
Power & Light Company for Approval to)
Make Certain Changes for Electric Service to)
Begin the Implementation of Its Regulatory)
Plan)

Case No. ER-2006-0314

STAFF RESPONSE TO ORDER DIRECTING SCENARIOS

Comes now the Staff of the Missouri Public Service Commission (Staff) and files the 32 attached Scenarios - A.1 to A.8, B.1 to B.8, C.1 to C.8 and D.1 to D.8 - in quantification of the various scenarios set out on page 3 of the Commission's December 12, 2006 Order Directing Scenarios. The Staff started on this project as soon as possible given other schedule commitments and has been working diligently to get these materials to the Commission and the parties as soon as possible. This project is not inconsequential given the number of scenarios and the additional amortization calculation. In an effort to expedite matters, the Staff stayed in close contact with Kansas City Power & Light Company (KCPL), providing KCPL the Staff's analysis for KCPL to verify and for KCPL's own use. The Staff also contacted other parties as the Staff deemed it advisable or necessary. The Staff completed the attached documents in the early hours of Thursday morning, December 14, 2006 and then proceeded to draft this narrative description. A more detailed narrative description can be provided if the Commission deems that necessary or advisable. The Staff was concerned with providing this document as soon as possible given the need to file these documents expeditiously.

Each of the attached scenario pages matches one of the 32 scenarios identified on page 3 of the Commission's December 12, 2006 Order Directing Scenarios.

EXPLANATION OF SCENARIO SHEETS

The quickest way to respond to the Commission's Order was for the Staff to use the Staff's Reconciliation / Reconcilement form so that is what the Staff has done. The Commission and the parties will have to bear with the Staff as it endeavors to explain how the lines on these pages should be read. The issue value for each of the assumptions requested in each scenario has been calculated consistent with prior Reconciliation / Reconcilement calculations provided to the Commission in this case. Each value represents the difference between KCPL's requested level of rate relief for that item and the level specified in the particular scenario.

Assumptions On Pages 1 and 2 Of Commission's December 12, 2006 Order & KCPL's Requested ROE Of 11.50% – Line No. 1 Of Each Scenario

Line No. 1 of each of the 32 scenarios shows KCPL's revenue requirement given the assumptions on pages 1 and 2 of the Commission's December 12, 2006 Order Directing Scenarios, KCPL's requested ROE of 11.50%, the level of off-system sales as requested by KCPL and ice storm costs resolved in KCPL's favor. KCPL's requested ROE of 11.50% was used on Line No. 1 in order to generate a value for the difference between KCPL's requested 11.50% ROE and the 11.25%, 11.00%, 10.50% and 10.00% ROE assumptions specified for the various scenarios indicated by the Commission. The method used to value the ROE differences is consistent with the method used in prior Reconciliation / Reconcilement calculations provided to the Commission.

Return On Equity (ROE) – Line No. 2 Of Each Scenario

Line No. 2 of each of the 32 scenarios shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to one of the Commission's ROE scenarios. Thus, Line No. 2 for Scenarios A.1 to A.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 10%. Line No. 2 for Scenarios B.1 to B.8 shows the

revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 10.5%. Line No. 2 for Scenarios C.1 to C.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 11%. Line No. 2 for Scenarios D.1 to D.8 shows the revenue requirement difference going from KCPL's requested ROE of 11.50% to an ROE of 11.25%.

The Staff believes that the specific information that the Commission requested for the ROE scenarios A, B, C, and D follows immediately below.

The revenue requirement difference of going from an ROE of 10.00% to an ROE of 10.50% is an increase in revenue requirement of \$5,598,286.

The revenue requirement difference of going from an ROE of 10.50% to an ROE of 11.00% is an increase in revenue requirement of \$5,598,287.

The revenue requirement difference of going from an ROE of 11.00% to an ROE of 11.25% is an increase in revenue requirement of \$2,695,471.

Off-System Sales – Line No. 17 Of Each Scenario

Line No. 17 of each of the 32 scenarios shows the revenue requirement difference between the off-system sales identified for each scenario and the level of off-system sales as requested by KCPL. Thus, Line No. 17 for Scenarios A.3 and A.4, B.3 and B.4, C.3 and C.4, and D.3 and D.4 shows the revenue requirement difference going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by OPC and DOE. Line No. 17 for Scenarios A.5 and A.6, B.5 and B.6, C.5 and C.6, and D.5 and D.6 shows the revenue requirement difference going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Staff. Line No. 17 for Scenarios A.7 and A.8, B.7 and B.8, C.7 and C.8, and D.7 and D.8 shows the revenue requirement difference going from the

level of off-system sales as requested by KCPL to the level of off-system sales as requested by Praxair.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by OPC and DOE is a decrease in revenue requirement of \$20,406,516.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Staff is a decrease in KCPL's revenue requirement of \$15,243,462.

The revenue requirement difference of going from the level of off-system sales as requested by KCPL to the level of off-system sales as requested by Praxair is a decrease in KCPL's revenue requirement of \$21,805,882.

Ice Storm Costs – Line No. 6 and Line No. 25 Of Each Scenario

Line No. 6 and Line No. 25 of each of the 32 scenarios show the separate components of the revenue requirement difference going from resolving ice storm costs in KCPL's favor. Thus, Line No. 6 and Line No. 25 for Scenarios A.2, A.4, A.6, and A.8, B.2, B.4, B.6, and B.8, C.2, C.4, C.6, and C.8, and D.2, D.4, D.6, and D.8 show the separate components of the revenue requirement difference going from resolving ice storm costs in KCPL's favor to resolving ice storm costs in DOE's favor. The value of DOE's adjustment is the sum of the numbers on line No. 6 (rate base impact) and Line No. 25 (income statement impact). The rate base difference on Line No. 6 changes slightly between the A, B, C and D scenarios.

Line No. 34 Of Each Scenario

Line No. 34 is titled "Total Value of All Issues." The number shown on this line indicates the difference between KCPL's revenue requirement given KCPL's requested level of

off-system sales, ice storm costs and ROE of 11.5% and the 32 scenarios specified on page 3 of the Commission's December 12, 2006 Order Directing Scenarios for these three issues.

Line No. 35 Of Each Scenario

Line No. 35 shows numbers in three columns, as does Line No. 1. The first column titled "Before Regulatory Plan Amortization" shows KCPL's revenue requirement based on the scenario specified in the Commission's December 12, 2006 Order Directing Scenarios without any KCPL Experimental Regulatory Plan additional amortization calculation. The second column titled "Add Regulatory Plan Amortization" shows the KCPL Experimental Regulatory Plan additional amortization calculation. (The number in this column on Line No. 35 will also appear on Line No. 36.) The third column titled "With Regulatory Plan Amortization" shows the sum of the two preceding columns, and, thus, is KCPL's revenue requirement with the KCPL Experimental Regulatory Plan additional amortization calculation included. (The number in this column on Line No. 35 will also appear on Line No. 37.)

Wherefore the Staff hereby submits this Staff response to the Commission's December 12, 2006 Order Directing Scenarios.

Respectfully submitted,

/s/ Steven Dottheim

Steven Dottheim
Chief Deputy General Counsel
Mo. Bar No. 29149

Attorney for the Staff of the
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102
(573) 751-7489 (Phone)
(573) 751-9285 (Fax)
steve.dottheim@psc.mo.gov

Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record on this 14th day of December, 2006.

/s/ Steven Dottheim

Kansas City Power & Light Company

ER-2006-0314

Scenario - A.1

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10. % | (\$16,587,515) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | \$0 | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | \$0 | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (16,587,514) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | 14,834,884 | 36,123,047 | 50,957,931 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 36,123,047 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 50,957,931 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - A.2

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|-------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.% | | (\$16,587,515) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (204,145) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (204,145) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | \$0 | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | \$0 | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (21,353,661) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 10,068,737 | 36,049,127 | 46,117,863 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 36,049,127 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 46,117,863 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - A.3

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10% | | (\$16,587,515) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (36,994,030) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | (5,571,632) | 36,123,047 | 30,551,415 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 36,123,047 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 30,551,415 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - A.4

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10% | (\$16,587,515) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | (204,145) | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | (204,145) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | (4,562,001) | | |
| 34 | Total Value of All Issues | (41,760,177) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | (10,337,779) | 36,049,127 | 25,711,348 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 36,049,127 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 25,711,348 | | |

Kansas City Power & Light Company
ER-2006-0314

Senario A.5

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10% | (\$16,587,515) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper.& Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (31,830,977) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | (408,578) | 36,123,047 | 35,714,468 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 36,123,047 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 35,714,468 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario A.6

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10% | (\$16,587,515) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | (204,145) | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | (204,145) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | (4,562,001) | | |
| 34 | Total Value of All Issues | (36,597,124) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | (5,174,725) | 36,049,127 | 30,874,401 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 36,049,127 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 30,874,401 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - A.7

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10% | (\$16,587,515) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (38,393,396) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | (6,970,998) | 36,123,047 | 29,152,049 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 36,123,047 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 29,152,049 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - A.8

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL - 11.50%, Staff - 10% | (\$16,587,515) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | (204,145) | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | (204,145) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | (4,562,001) | | |
| 34 | Total Value of All Issues | (43,159,543) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | (11,737,145) | 36,049,127 | 24,311,982 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 36,049,127 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 24,311,982 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - B.1

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|-----|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | | (\$10,989,229) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | \$0 | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | \$0 | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injures & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (10,989,228) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 20,433,170 | 30,524,731 | 50,957,901 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 30,524,731 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 50,957,901 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - B.2

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|-------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | | (\$10,989,229) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (210,851) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (210,851) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | \$0 | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | \$0 | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (15,762,081) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 15,660,318 | 30,457,517 | 46,117,834 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 30,457,517 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 46,117,834 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - B.3

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | | (\$10,989,229) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAQ Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (31,395,744) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 26,654 | 30,524,731 | 30,551,385 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 30,524,731 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 30,551,385 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - B.4

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | | (\$10,989,229) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (210,851) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (210,851) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (36,168,596) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | (4,746,198) | 30,457,517 | 25,711,318 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 30,457,517 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 25,711,318 | | |

Kansas City Power & Light Company
ER-2006-0314

Senario B.5

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | (\$10,989,229) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (26,232,690) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | 5,189,708 | 30,524,731 | 35,714,439 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 30,524,731 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 35,714,439 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario B.6

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | | (\$10,989,229) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (210,851) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (210,851) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (31,005,543) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 416,856 | 30,457,517 | 30,874,372 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 30,457,517 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 30,874,372 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - B.7

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | (\$10,989,229) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (32,795,110) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | (1,372,712) | 30,524,731 | 29,152,020 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 30,524,731 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 29,152,020 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - B.8

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 10.5% | | (\$10,989,229) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (210,851) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (210,851) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (37,567,962) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | (6,145,564) | 30,457,517 | 24,311,953 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 30,457,517 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 24,311,953 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - C.1

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|-----|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.1% | | (\$5,390,942) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | \$0 | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | \$0 | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (5,390,942) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 26,031,457 | 24,926,416 | 50,957,872 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 24,926,416 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 50,957,872 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - C.2

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|-------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.% | | (\$5,390,942) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (217,556) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (217,556) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper.& Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | \$0 | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | \$0 | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (10,170,500) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 21,251,899 | 24,865,907 | 46,117,805 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 24,865,907 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 46,117,805 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - C.3

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11% | | (\$5,390,942) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (25,797,457) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 5,624,941 | 24,926,416 | 30,551,356 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 24,926,416 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 30,551,356 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - C.4

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11% | | (\$5,390,942) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (217,556) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (217,556) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injures & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (30,577,016) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 845,383 | 24,865,907 | 25,711,289 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 24,865,907 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 25,711,289 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario C.5

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11% | | (\$5,390,942) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (20,634,404) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 10,787,994 | 24,926,416 | 35,714,410 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 24,926,416 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 35,714,410 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario C.6

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11% | (\$5,390,942) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | (217,556) | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | (217,556) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | (4,562,001) | | |
| 34 | Total Value of All Issues | (25,413,962) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | 6,008,436 | 24,865,907 | 30,874,343 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 24,865,907 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 30,874,343 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - C.7

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11% | (\$5,390,942) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue issues | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (27,196,823) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | 4,225,575 | 24,926,416 | 29,151,990 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 24,926,416 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 29,151,990 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - C.8

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11% | (\$5,390,942) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | (217,556) | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | (217,556) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper.& Maint. Expense - Unadjusted | 0 | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | (4,562,001) | | |
| 34 | Total Value of All Issues | (31,976,381) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | (553,983) | 24,865,907 | 24,311,923 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 24,865,907 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 24,311,923 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - D.1

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|-----|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25.% | | (\$2,695,471) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | \$0 | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | \$0 | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAQ Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (2,695,470) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 28,726,928 | 22,230,930 | 50,957,858 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 22,230,930 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 50,957,858 | | |

Kansas City Power & Light Company

ER-2006-0314

Scenario - D.2

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|-------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25 % | | (\$2,695,471) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (220,785) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (220,785) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper.& Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | \$0 | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | \$0 | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (7,478,257) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 23,944,141 | 22,173,650 | 46,117,791 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 22,173,650 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 46,117,791 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - D.3

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25% | | (\$2,695,471) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | 0 | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper.& Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jursidictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | 0 | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | 0 | | |
| 34 | Total Value of All Issues | | (23,101,986) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 8,320,412 | 22,230,930 | 30,551,342 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 22,230,930 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 30,551,342 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - D.4

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25% | | (\$2,695,471) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (220,785) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (220,785) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper.& Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$20,406,516) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$20,406,516) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (27,884,773) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 3,537,625 | 22,173,650 | 25,711,275 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 22,173,650 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 25,711,275 | | |

Kansas City Power & Light Company
ER-2006-0314

Senario D.5

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25% | (\$2,695,471) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper.& Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (17,938,933) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | 13,483,466 | 22,230,930 | 35,714,396 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 22,230,930 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 35,714,396 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario D.6

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25% | | (\$2,695,471) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (220,785) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (220,785) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$15,243,462) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$15,243,462) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (22,721,719) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 8,700,679 | 22,173,650 | 30,874,329 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 22,173,650 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 30,874,329 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - D.7

| Line No. | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25% | (\$2,695,471) | | |
| | Rate Base Issues : | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | |
| 6 | January 2002 Ice Storm | 0 | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | |
| 9 | Sub-Total - Rate Base Issues | 0 | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | |
| 13 | Booked Revenue - Unadjusted | 0 | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | |
| 15 | Jursidictional Allocation Issue - Staff Position | 1 | | |
| | Income Statement - Revenue Issues | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | |
| 19 | Sub Total - Revenue Issues | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | |
| 20 | Property Taxes - Staff Position | 0 | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | |
| 25 | AAO Amortization-Ice Storm | 0 | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | |
| 27 | Payroll Annualization - Staff Position | 0 | | |
| 28 | Incentive Compensation - Staff Position | 0 | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | 0 | | |
| 34 | Total Value of All Issues | (24,501,352) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | 6,921,046 | 22,230,930 | 29,151,976 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | 22,230,930 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | 29,151,976 | | |

Kansas City Power & Light Company
ER-2006-0314

Scenario - D.8

| Line No. | | | Before Regulatory Plan Amortization | Add Regulatory Plan Amortization | With Regulatory Plan Amortization |
|----------|--|----------------|---|--|---|
| 1 | Kansas City Power & Light Revenue Requirement | | 31,422,398 | 21,651,058 | 53,073,456 |
| | Rate of Return & Capital Structure | | | | |
| 2 | Return on Equity Issue - KCPL-11.50%, Staff - 11.25% | | (\$2,695,471) | | |
| | Rate Base Issues : | | | | |
| 3 | AFUDC on Hawthorn 5 rebuild - KCPL Position | 0 | | | |
| 4 | Eliminate Depr. Related to AFUDC Adj. - KCPL Position | 0 | | | |
| 5 | Regulatory Asset - Regulatory Expense - KCPL Position | 0 | | | |
| 6 | January 2002 Ice Storm | (220,785) | | | |
| 7 | Deferred Costs-LED-LDI project - Staff Position | 0 | | | |
| 8 | Deferred Costs-CORPDP-KCPL - Staff Position | 0 | | | |
| 9 | Sub-Total - Rate Base Issues | | (220,785) | | |
| | Jurisdictional Allocation Issue - Excluding Off System Sales | | | | |
| 10 | Rate Base - 4cp vs 12cp Demand Allocator (See separate calculation) | 0 | | | |
| 11 | Other Plant Allocation Factors - Rate Base | 0 | | | |
| 12 | Other Reserve Allocation Factors - Rate Base | 0 | | | |
| 13 | Booked Revenue - Unadjusted | 0 | | | |
| 14 | Total Oper. & Maint. Expense - Unadjusted | 0 | | | |
| 15 | Jurisdictional Allocation Issue - Staff Position | | 1 | | |
| | Income Statement - Revenue Issues | | | | |
| 16 | Normalize Weather - Staff Position | \$0 | | | |
| 17 | Off-System Sales Margin | (\$21,805,882) | | | |
| 18 | Off System Sales - Unused Energy Allocator - Staff Position | \$0 | | | |
| 19 | Sub Total - Revenue Issues | | (\$21,805,882) | | |
| | Income Statement - Expense Issues | | | | |
| 20 | Property Taxes - Staff Position | 0 | | | |
| 21 | Remove Long Term Incentive Compensation - Staff Position | 0 | | | |
| 22 | Normalize Bad Debt Expense - KCPL Position | 0 | | | |
| 23 | Remove Severance Costs - Staff Position | 0 | | | |
| 24 | Annualize Rate Case Expense - KCPL Position | 0 | | | |
| 25 | AAO Amortization-Ice Storm | (4,562,002) | | | |
| 26 | Annualize Payroll Taxes - Staff Position | 0 | | | |
| 27 | Payroll Annualization - Staff Position | 0 | | | |
| 28 | Incentive Compensation - Staff Position | 0 | | | |
| 29 | Production Maintenance Expense - KCPL Position | 0 | | | |
| 30 | Injuries & Damages - KCPL Position | 0 | | | |
| 31 | Transmission and Distribution (T&D) Maint Expense - KCPL Position | 0 | | | |
| 32 | Annualize Depreciation Expense - KCPL Position | 0 | | | |
| 33 | Sub Total - Operations & Maintenance Expense Issues | | (4,562,001) | | |
| 34 | Total Value of All Issues | | (29,284,139) | | |
| 35 | Staff Revenue Requirement - Prior to Regulatory Plan Amortization | | 2,138,260 | 22,173,650 | 24,311,909 |
| 36 | Regulatory Plan Amortization - Book Depreciation Increase | | 22,173,650 | | |
| 37 | Staff Revenue Requirement After Regulatory Plan Amortization | | 24,311,909 | | |