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Service Commission

Exhibit No.:

Issue: True-Up Adjustments to
Revenue Requirement

Witness: Timothy M. Rush

Type of Exhibit: True-Up Direct Testimony

Sponsoring Party: Kansas City Power & Light Company

Case No.: ER-2007-0291

Date Testimony Prepared: November 2, 2007

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2007-0291

TRUE-UP DIRECT TESTIMONY

OF

TIMOTHY M. RUSH

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
November 2007**

**Certain Schedules Attached To This Testimony Designated "HC"
Have Been Removed
Pursuant To 4 CSR 240-2.135.**

Co Exhibit No. 41 NP
Case No(s) ER-2007-0291
Date 11/9/07 Rptr RE

TRUE-UP DIRECT TESTIMONY

OF

TIMOTHY M. RUSH

Case No. ER-2007-0291

1 **Q: Are you the same Timothy M. Rush who filed direct and rebuttal testimony in this**
2 **case?**

3 **A: Yes, I am.**

4 **Q: What is the purpose of your True-Up Direct Testimony?**

5 **A: The purpose of my testimony is to provide the revenue deficiency level and the true-up**
6 **adjustments in this case. In Case No. EO-2005-0329 (the “Regulatory Plan”), the**
7 **Company, the Missouri Public Service Commission Staff (“Staff”) and other signatories**
8 **agreed to the test period to be used in this proceeding. The test period was defined as the**
9 **twelve (12) months ending December 31, 2006 (initially filed with nine (9) months actual**
10 **and three (3) months budget data), with updates for known and measurable changes as of**
11 **June 30, 2007, and with a true-up through September 30, 2007. The update period for**
12 **known and measurable changes was changed to March 31, 2007. The true-up date of**
13 **September 30, 2007 remained unchanged. The filing date for true-up testimony was set**
14 **as November 2, 2007.**

15 **Q: Please describe Kansas City Power & Light Company’s (“KCPL” or the**
16 **“Company”) current revenue deficiency based on the true-up through September**
17 **30, 2007.**

1 A: The current deficiency as calculated in the true-up is \$47.6 million, consisting of \$33.4
2 million of earnings and \$14.2 million of additional amortizations. The initial request as
3 filed by the Company on February 1, 2007 was \$45.4 million, which included an earnings
4 deficiency of \$36.1 million and additional amortizations of \$9.3 million. The additional
5 amortizations amount is the amount needed in addition to the earnings-related revenue
6 increase to meet certain credit metrics as provided in the Regulatory Plan Stipulation and
7 Agreement. The earnings-related portion of the overall increase has decreased by \$2.7
8 million, while the additional amortizations amount has increased by nearly \$5 million.
9 The current deficiency amounts are set out in Schedule TMR-5 (HC) and Schedule TMR-
10 7. Schedule TMR-5 (HC), referred to as the Revenue Requirements Model, or earnings-
11 related model, before additional amortizations, includes all adjustments to reflect the
12 overall true-up case as of September 30, 2007. The individual adjustments are listed on
13 Schedule TMR-6 (HC). Schedule TMR-7 is the additional amortizations calculation and
14 shows that an additional \$14.2 million in additional amortizations is needed. The
15 additional amortizations calculation and amount is addressed in the True-up Direct
16 Testimony of Michael W. Cline.

17 **Q: How does the true-up deficiency compare to the reconciliation presented at the**
18 **hearings just concluded?**

19 A: The current revenue deficiency of \$47.6 million provided in the true-up is higher than the
20 Company's \$38.1 million deficiency included on the Staff's Reconciliation filed with the
21 Commission on September 28, 2007. In the September 28 filing, the Company did not
22 anticipate the need for additional amortizations. As a result of the true-up with actual
23 results for September 2007, amortizations are necessary to meet the credit metrics.

1 Q: Please describe the process you went through and the adjustments made to the case
2 that were the basis for the September 30, 2007 true-up?

3 A: All rate base items, including plant-in-service and non-plant items, were trued up to
4 actual September 30, 2007, Missouri basis balances, or in the case of rate base items for
5 which a multi-month average is used the averaging was updated to include periods
6 through September 30, 2007. The capital structure was also updated through September
7 30, 2007, as set out in the True-up Direct Testimony of Michael W. Cline.

8 The following were the more significant revenue and expense true-up adjustments:

9 Retail Revenues- reflects customer growth through September 30, 2007. The
10 change in sales levels and system requirements resulted in updated allocation
11 factors that were used throughout the case.

12 Off-System Sales Margin- reflects the current projection for non-firm off-system
13 sales margins based on fuel prices and availability, set at the 25th percentile level.
14 Company witness Michael M. Schnitzer discusses this adjustment in more detail
15 in his True-Up Direct Testimony.

16 Fuel and Purchased Power- reflects updated fuel prices and unit availability. All
17 fuel prices were updated through September 30, 2007.

18 Payroll and Payroll-related Benefits- reflects September 30, 2007 employee
19 complements and pay levels.

20 Depreciation and Amortization- reflects September 30, 2007 plant balances and
21 depreciation rates authorized in the Regulatory Plan.

1 Rate Case Expense- reflects actual rate case expenses through September 30,
2 2007 and corresponding amortization of such costs over a two-year period
3 beginning January 2008, consistent with the amortization period ordered by the
4 Commission in the 2006 rate case. An agreement was made with Staff to include
5 only those expenses incurred to date through September 30, 2007. Any remaining
6 expenses will be set out in a deferred account to be included in the next rate case
7 filed by the Company. A Stipulation and Agreement is expected to be filed in this
8 case between the Company and Staff.

9 Pension and OPEB- reflects the 2007 actuarial information. The adjustments
10 were made consistent with the Stipulation and Agreement in the 2006 rate case.

11 Other Benefits- reflects the actual costs incurred during the twelve-month period
12 ending September 30, 2007.

13 Transmission Expense- reflects the actual costs incurred during the twelve-month
14 period ending September 30, 2007.

15 Customer Programs- reflects actual costs through September 30, 2007 and a
16 corresponding amortization of such costs over 10 years consistent with the
17 Regulatory Plan Stipulation and Agreement and consistent with the 2006 rate
18 case.

19 Stipulated Issues- reflects the ratemaking treatment for various issues agreed to by
20 the Company and Staff in the *Stipulation and Agreement As To Certain Issues*
21 filed with the Commission on October 3, 2007

1 **Q: Was a true-up adjustment made to reflect the effects of the Commission's recently**
2 **ordered Vegetation Management Standards (CSR 240-23.030) and Infrastructure**
3 **Standards (CSR 240-23.020)?**

4 A: No. The Company anticipates annual increases of approximately \$2.1 million and \$3.0
5 million in Missouri for compliance with these two new standards, respectively, beginning
6 in 2008. However, since these incremental costs will be outside of the agreed upon true-
7 up period and are not specifically known and measurable, no adjustments were made in
8 the Company's true-up case. KCPL witness William Herdegen discusses these recently
9 ordered Commission standards in more detail in his True-Up Direct Testimony.

10 **Q: Were any adjustments made to reflect other anticipated increases in costs beyond**
11 **the September 30, 2007, true-up period that are known and measurable?**

12 A: No. The Company is aware of a significant coal price increase that will take effect
13 January 1, 2007, which will increase Missouri jurisdictional costs by nearly \$7 million
14 annually. However, this known and measurable change is outside of the test period.
15 Other numerous increases are also expected, including labor rates, contractor costs and
16 material costs. None of these costs increases were included.

17 **Q: One of the reasons for the timing of this rate case was to coincide with the addition**
18 **of the selective catalytic reduction ("SCR") equipment at LaCygne Unit 1. Is that**
19 **project completed and in service?**

20 A: Yes. The project achieved in-service criteria on May 28, 2007.

21 **Q: Are all of the bills associated with this project now paid?**

22 A: No. As with any construction project there are minor punch list items that need to be
23 completed before final payment can be made to the contractors. It is anticipated that all

1 work will be completed by the end of 2007 and that the project will remain within the
2 budgeted cost. KCPL plans to seek recovery of all remaining costs not included in the
3 September 30, 2007 true-up date in our next rate filing.

4 **Q: Are the adjustments made in the true-up filing consistent with the Commission's**
5 **order in this proceeding and consistent with the matching principles established in**
6 **rates cases before this commission?**


7 A: Yes. As set out in the Regulatory Plan Stipulation and Agreement, the parties agreed to
8 true up certain items, including revenues, off-system sales, fuel prices and purchased
9 power costs, payroll and payroll-related benefits, plant-in-service, property taxes,
10 depreciation and other items typically included in true-up proceedings. The Company
11 followed those guidelines. Additionally, we are consistent with the treatment of costs, as
12 ordered in our last rate case, with the exception of incentive and severance issues, which
13 are now before the Commission. In KCPL's last rate case, the Commission invited the
14 Company to better explain the link between these expenses and its provision of electric
15 service. KCPL has sought to do so in this case.

16 **Q: Does that conclude your testimony?**

17 A: Yes, it does.

In the Matter of the Application of Kansas City)
Power & Light Company to Modify Its Tariff to)
Continue the Implementation of Its Regulatory)
Plan)
)

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)


Timothy M. Rush

Nicol A. Wex
Notary Public

"NOTARY SEAL"
Nicole A. Wehry, Notary Public
Jackson County, State of Missouri
My Commission Expires 2/4/2011
Commission Number 07391200



MISSOURI REVENUE REQUIREMENT

2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
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2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
REVENUE REQUIREMENT SUMMARY
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

Highly Confidential Information designated by "H" ***

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASES	MISSOURI JURISDICTION COL 604	TRADITIONAL REY REQ COL 605	ADDITIONAL AMORTIZATION COL 606	PROFORMA JURISDICTION COL 608
1-009	400	OPERATING REVENUE					
1-010		RETAIL SALES	TSFR 2-014	540,840,257	6.10%	2.82%	8.80%
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	8,413,579	0	0	888,434,225
1-012		BULK POWER SALES	TSFR 2-042	85,545,887	0	0	8,413,579
1-013		SALES FOR RESALE	TSFR 2-047	0	0	0	65,545,887
1-014		TOTAL OPERATING REVENUE		614,807,723	33,438,000	14,155,968	682,393,691
1-015							
1-016		OPERATING EXPENSES					
1-017	401	FUEL	TSFR 4-390	104,927,871	0	0	104,927,871
1-018	401	PURCHASED POWER	TSFR 4-392	25,786,590	0	0	25,786,590
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-394	218,623,517	222,911	0	218,846,428
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	73,388,512	0	0	73,388,512
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-182	28,908,519	0	14,155,968	41,062,487
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	438,857	0	0	438,857
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	0	0	0
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	38,808,118	184,244	0	39,792,360
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	23,009,895	12,684,125	0	42,294,020
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		519,298,878	13,091,280	14,155,968	546,536,226
1-028		NET ELECTRIC OPERATING INCOME		85,518,045	20,338,720	0	115,856,765

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

Highly Confidential information designated by ***

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 198	Q4 2008 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
1-009	400	OPERATING REVENUE									
1-010		RETAIL SALES	TSFR 2-014	0	935,482,529	935,482,529	38,954,074	974,436,603	540,846,257	33,430,000	574,278,257
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	0	14,483,283	14,483,283	353,742	14,837,025	8,413,579	0	8,413,579
1-012		BULK POWER SALES	TSFR 2-042	0	186,802,894	186,802,894	(70,821,594)	115,981,300	65,545,887	0	65,545,887
1-013		SALES FOR RESALE	TSFR 2-047	0	3,788,509	3,788,509	0	3,788,509	0	0	0
1-014		TOTAL OPERATING REVENUE		0	1,140,357,015	1,140,357,015	(31,313,778)	1,109,043,237	614,807,723	33,430,000	648,237,723
1-015		OPERATING EXPENSES									
1-016		FUEL	TSFR 4-390	0	229,489,024	229,489,024	(45,881,780)	183,607,244	104,927,671	0	104,927,671
1-017	401	PURCHASED POWER	TSFR 4-392	0	26,417,910	26,417,910	19,360,254	45,778,164	25,786,690	0	25,786,690
1-018	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-394	0	345,282,333	345,282,333	55,822,008	401,104,341	218,822,517	222,911	218,848,429
1-020	403	DEPRECIATION EXPENSE	TSFR 5-174	0	144,448,305	144,448,305	(8,926,431)	135,521,874	73,388,512	0	73,388,512
1-021	404-407	AMORTIZATION EXPENSE	TSFR 5-282	0	8,259,882	8,259,882	27,057,429	35,316,311	26,908,519	0	26,908,519
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	0	0	0	0	438,857	0	438,857
1-023	408	INTEREST ON CUSTOMER DEPOSITS - KS	100 MO	0	0	0	0	0	0	0	0
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-441	0	108,458,414	108,458,414	(35,926,325)	72,532,089	39,606,116	184,244	39,792,360
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-116	0	77,304,496	77,304,496	(21,702,310)	55,602,186	23,803,895	12,694,125	42,294,020
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		0	842,840,424	842,840,424	(9,479,503)	833,360,921	519,226,678	13,081,280	532,300,658
1-028		NET ELECTRIC OPERATING INCOME		0	197,716,591	197,716,591	(24,094,276)	173,622,315	95,518,045	20,338,720	115,836,785
1-030		RATE BASE									
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-297	6,269,843,094	5,253,242,855	5,253,242,855	144,443,205	5,397,686,060	2,928,273,642	0	2,928,273,642
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-108	2,411,429,412	2,444,989,920	2,444,989,920	(7,544,243)	2,437,445,677	1,362,793,743	0	1,362,793,743
1-034		PLUS:		2,797,413,642	2,808,242,735	2,808,242,735	191,987,448	2,999,230,183	1,585,479,899	0	1,585,479,899
1-035		WORKING CAPITAL	TSFR 15-043	128,132,111	83,629,430	83,629,430	4,865,142	88,494,571	48,077,635	(762,062)	47,315,574
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	151,00,857	11,385,089	11,385,089	(1,892,208)	9,492,881	9,492,881	0	9,492,881
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	131,59,689	9,253,555	9,253,555	(1,536,070)	7,715,485	0	0	0
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	354,648	250,784	250,784	(41,863)	209,122	0	0	0
1-040	182.3	PENSION REGULATORY ASSET - FAS87	SAL & WAGES	36,217,706	36,217,706	36,217,706	(6,275,763)	29,941,923	14,816,226	0	14,816,226
1-041		PENSION REGULATORY ASSET - FAS88	SAL & WAGES	0	22,673,747	22,673,747	(22,673,747)	0	0	0	0
1-042		REG ASSET - TSFR PROPERTIES - MO	100 MO	2,396,855	3,566,238	3,566,238	3,049,211	6,615,449	6,615,449	0	6,615,449
1-044		REG ASSET - DDM PROGRAMS - KS	100 KS	1,617,812	2,292,746	2,292,746	0	2,292,746	0	0	0
1-045		JANUARY 2002 ICE STORM	100 MO	1,520,857	380,167	380,167	(380,167)	0	0	0	0
1-046		LESS:									
1-047	282 & 283	ACCUM DEFERRED TAXES	TSFR 8-084	0	549,376,281	549,376,281	31,087,408	580,463,689	310,088,409	0	310,088,409
1-048	284	DEFERRED GAIN ON EMISSION CR	EI	64,457,042	64,457,042	64,457,042	795,678	65,252,720	37,225,452	0	37,225,452
1-049	284	DEFERRED GAIN ON SO2 ALLOW-100% MO	100 MO	0	0	0	(736,482)	(736,482)	0	0	(736,482)
1-050	282	CUST. ADVANCES FOR CONST - MO	100 MO	224,460	218,747	218,747	(23,337)	194,810	194,810	0	194,810
1-051		CUST. ADVANCES FOR CONST - KS	100 KS	2,772,337	2,880,770	2,880,770	0	2,880,770	0	0	0
1-052	236	CUSTOMER DEPOSITS - MO	100 MO	6,477,336	5,540,782	5,540,782	(63,770)	5,477,012	5,477,012	0	5,477,012
1-053		CUSTOMER DEPOSITS - KS	100 KS	2,088,045	1,937,355	1,937,355	0	1,937,355	0	0	0
1-054		RATE BASE		2,820,936,442	2,357,887,784	2,357,887,784	93,217,817	2,451,205,522	1,292,032,868	(762,062)	1,291,270,807
1-056		RATE OF RETURN			8.385%	8.385%		7.187%	7.393%		8.972%
1-057								8.117%	8.509%		11.250%
1-058											
1-059											

NP

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 2 - ALLOCATION OF REVENUES
2008 TEST YEAR INCL. KNOWN & MEAS TO 8-6-07 (SEPT TRUE-UP)

Highly Confidential Information designated by "***"

LINE NO.	ACT.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL. 598	Q4 2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
2-009		ELECTRIC - RETAIL SALES									
2-010		MISSOURI (EXCLUDING GRT)	100 MO	0	492,947,186	492,947,186	48,801,059	540,848,257	540,848,257	33,430,000	574,278,257
2-011		GRT IN MO REVENUE	100 MO	0	39,735,592	39,735,592	(39,735,592)	0	0	0	0
2-012		TOTAL MISSOURI		0	531,782,780	531,782,780	8,065,467	540,848,257	540,848,257	33,430,000	574,278,257
2-013		KANSAS	100 KS	0	403,986,739	403,986,739	23,898,607	433,586,346	0	0	0
2-014		TOTAL RETAIL SALES		0	935,769,519	935,769,519	38,964,074	974,733,593	540,848,257	33,430,000	574,278,257
2-015		MISSOURI DISCOUNTS - MO	100 MO	0	1,405,689	1,405,689	186,558	1,592,245	1,592,425	0	1,592,425
2-016		FORGOTTEN DISCOUNTS - KS	100 KS	0	946,036	946,036	0	946,036	0	0	946,036
2-017		MISSOURI DISCOUNTS - MO	100 MO	0	906,029	906,029	0	906,029	0	0	906,029
2-018		MISSOURI DISCOUNTS - KS	100 KS	0	698,477	698,477	0	698,477	0	0	698,477
2-019		MISC SERVICES - ALLOCATED - DIST	100 MO	0	(305,428)	(305,428)	0	(305,428)	0	0	(305,428)
2-020		MISC SERVICES - ALLOCATED - DIST	100 KS	0	551,423	551,423	0	551,423	0	0	551,423
2-021		RENT FROM ELECTRIC PROPERTY - MO	100 MO	0	203,358	203,358	0	203,358	0	0	203,358
2-022		RENT FROM ELECTRIC PROPERTY - KS	100 KS	0	19,444	19,444	0	19,444	0	0	19,444
2-023		RENT FROM ELEC PROP - ALLOCATED - TRANS	100 MO	0	6,785	6,785	0	6,785	0	0	6,785
2-024		RENT FROM ELEC PROP - ALLOCATED - TRANS	100 KS	0	1,757,596	1,757,596	0	1,757,596	0	0	1,757,596
2-025		TRANS FOR OTHERS	100 MO	0	7,865,984	7,865,984	187,188	8,053,172	8,053,172	0	8,053,172
2-026		OTHER ELEC REVENUES - MO	100 MO	0	85,790	85,790	0	85,790	0	0	85,790
2-027		OTHER ELEC REVENUES - KS	100 KS	0	29,059	29,059	0	29,059	0	0	29,059
2-028		TOTAL MISCELLANEOUS REVENUE		0	14,483,283	14,483,283	383,742	14,867,025	8,413,579	0	8,413,579
2-029		BULK POWER SALES									
2-030		FROM BULK SALES (CAPACITY & FIRMED)	D1	0	13,825,015	13,825,015	(272,015)	13,553,000	7,337,804	0	7,337,804
2-031		FROM BULK SALES (ENERGY)	E1	0	38,717,589	38,717,589	12,410,511	51,128,100	29,167,822	0	29,167,822
2-032		OTHER MISC & ADJUSTMENTS	E1	0	1,797,484	1,797,484	(1,797,484)	0	0	0	0
2-033		BULK SALES RECLASSIFIED AS TRANS REV	E1	0	(1,837,288)	(1,837,288)	0	(1,837,288)	(834,031)	0	(994,031)
2-034		TOTAL BULK POWER SALES		0	49,705,316	49,705,316	(272,015)	49,433,301	7,337,804	0	7,337,804
2-035		REVENUE ON TRANS. FOR KCM	DS	0	1,837,288	1,837,288	0	1,837,288	879,950	0	879,950
2-036		TOTAL BULK POWER SALES		0	51,542,594	51,542,594	(272,015)	51,270,579	8,217,754	0	8,217,754
2-037		SALES FOR RETAIL (FERC JURIS CLUT)									
2-038		FERC JURIS WHOLESALE FROM POWER	100 WS	0	3,749,602	3,749,602	0	3,749,602	0	0	3,749,602
2-039		TRANSMISSION FOR FERC WHOLE FROM POWER	100 WS	0	38,907	38,907	0	38,907	0	0	38,907
2-040		TOTAL SALES FOR RETAIL		0	3,788,509	3,788,509	0	3,788,509	0	0	3,788,509
2-041		TOTAL ELECTRIC OPERATING REVENUE		0	1,149,357,015	1,149,357,015	(31,513,779)	1,117,843,236	614,887,723	33,430,000	849,237,723

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KANSAS CITY POWER & LIGHT CO.
RESOURCE REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2006 TEST YEAR INCL. KNOWN & MEAS TO B-BUD (SEPT TRUE-UP)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 589	Q4 2006 PROJECTED COL. 590	SYSTEM TOTAL COL. 591	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES									
4-010		STEAM POWER GENERATION									
4-011		OPERATION									
4-012	500	SUPERVISION AND ENGINEERING	D1	0	4,544,977	4,544,977	(29,726)	4,518,241	2,427,253	0	2,427,253
4-013		LABOR		0	1,026,221	1,026,221	0	1,026,221	551,542	0	551,542
4-014		OTHER	D2	0	5,571,198	5,571,198	(29,726)	5,542,462	2,978,796	0	2,978,796
4-015		TOTAL ACCOUNT 500		0							
4-016		STEAM POWER GENERATION									
4-017	501	FUEL	E1	0	5,120,634	5,120,634	464,453	5,585,287	3,168,301	0	3,168,301
4-018		LABOR		0							
4-019		OTHER	E1	0	158,795,411	158,795,411	0	158,795,411	90,599,803	0	90,599,803
4-020		COAL & FREIGHT	100 KG	0	(327,000)	(327,000)	0	(327,000)	0	0	0
4-021		SO2 PREMIUMS - NS	100 MO	0	(400,000)	(400,000)	191,930	(208,070)	(208,070)	0	(208,070)
4-022		SO2 PREMIUMS & CARRY COSTS ON STB - MO		0	4,274,996	4,274,996	0	4,274,996	2,438,805	0	2,438,805
4-023		OIL	E1	0	683,722	683,722	0	683,722	378,641	0	378,641
4-024		GAS	E1	0	4,203,241	4,203,241	2,468,316	6,671,557	3,805,998	0	3,805,998
4-025		RED. HAND, Limestone & OTHER	E1	0	400,088	400,088	0	400,088	0	0	0
4-026		UNIT TRAIN - DEPRECIATION	TSRR 5-017	0	0	0	450,353	(53,353,076)	(53,353,076)	0	457,048
4-027		FUEL ADJ FOR NORMALIZATIONS	E1	0	167,610,439	167,610,439	(50,242,465)	117,367,944	67,025,296	0	(30,436,929)
4-028		SLURRY TOTAL OTHER		0	172,731,273	172,731,273	(49,778,042)	122,953,231	79,211,599	0	67,025,296
4-029		TOTAL ACCOUNT 501		0							
4-030	502	STEAM EXPENSES									
4-031		LABOR	D1	0	7,570,142	7,570,142	696,002	8,266,744	4,437,586	0	4,437,586
4-032		OTHER	D2	0	4,546,447	4,546,447	0	4,546,447	2,445,488	0	2,445,488
4-033		TOTAL ACCOUNT 502		0							
4-034	503	STEAM FROM OTHER SOURCES	E1	0	12,116,689	12,116,689	696,002	12,803,191	6,881,074	0	6,881,074
4-035		LABOR		0	0	0	0	0	0	0	0
4-036		OTHER	E1	0	0	0	0	0	0	0	0
4-037		TOTAL ACCOUNT 503		0							
4-038	505	ELECTRIC EXPENSES TURBOGEN									
4-039		LABOR	D1	0	5,532,986	5,532,986	500,871	6,033,237	3,237,188	0	3,237,188
4-040		OTHER	D2	0	1,201,743	1,201,743	0	1,201,743	645,877	0	645,877
4-041		TOTAL ACCOUNT 505		0							
4-042	506	MISC STEAM POWER EXPENSES									
4-043		LABOR	D1	0	5,838,746	5,838,746	525,896	6,364,312	3,422,849	0	3,422,849
4-044		OTHER	D2	0	4,789,426	4,789,426	0	4,789,426	2,565,329	0	2,565,329
4-045		TOTAL ACCOUNT 506		0							
4-046	507	RENTS									
4-047		LABOR	D1	0	10,808,172	10,808,172	529,846	11,337,739	5,985,977	0	5,985,977
4-048		OTHER	D2	0	0	0	6	6	3	0	3
4-049		TOTAL ACCOUNT 507		0							
4-050		LABOR		0	186,083	186,083	0	186,083	100,010	0	100,010
4-051		OTHER	D2	0	186,083	186,083	8	186,089	100,013	0	100,013
4-052		TOTAL OPERATION		0	207,937,425	207,937,425	(49,089,735)	158,847,692	80,040,524	0	80,040,524
4-053		MAINTENANCE									
4-054	510	SUPERVISION AND ENGINEERING	D1	0	2,701,696	2,701,696	245,040	2,946,738	1,565,723	0	1,565,723
4-055		LABOR	D2	0	324,202	324,202	193,863	517,765	278,273	0	278,273
4-056		OTHER	D2	0	3,025,898	3,025,898	438,003	3,464,502	1,861,996	0	1,861,996
4-057		TOTAL ACCOUNT 510		0							
4-058	511	MAINTENANCE OF STRUCTURES	D1	0	943,245	943,245	65,551	1,008,796	552,926	0	552,926
4-059		LABOR	D2	0	2,389,887	2,389,887	107,618	2,497,285	1,362,165	0	1,362,165
4-060		OTHER	D2	0	3,333,112	3,333,112	192,089	3,525,081	1,895,092	0	1,895,092
4-061		TOTAL ACCOUNT 511		0							
4-062	512	MAINTENANCE OF BOILER PLANT	D1	0	7,961,399	7,961,399	719,460	8,680,959	4,843,431	0	4,843,431
4-063		LABOR	D2	0	15,780,489	15,780,489	3,455,308	19,235,897	10,339,326	0	10,339,326
4-064		OTHER	D2	0	23,701,868	23,701,868	4,173,058	27,875,746	14,981,817	0	14,981,817
4-065		TOTAL ACCOUNT 512		0							
4-066	513	MAINTENANCE OF ELECTRIC PLANT	D1	0	1,470,982	1,470,982	133,414	1,604,374	862,270	0	862,270
4-067		LABOR	D2	0	3,347,812	3,347,812	1,487,721	4,845,533	2,604,231	0	2,604,231
4-068		OTHER	D2	0	4,818,772	4,818,772	1,651,155	6,469,507	3,466,502	0	3,466,502
4-069		TOTAL ACCOUNT 513		0							
4-070	514	MAINTENANCE MISCELLANEOUS	D1	0	49,228	49,228	4,485	53,693	29,857	0	29,857
4-071		LABOR	D2	0	280,971	280,971	(117,577)	163,394	87,816	0	87,816
4-072		OTHER	D2	0	330,199	330,199	(113,113)	217,087	116,673	0	116,673
4-073		TOTAL ACCOUNT 514		0							
4-074		TOTAL MAINTENANCE		0	38,209,869	38,209,869	6,323,432	44,533,301	22,322,060	0	22,322,060

KANSAS CITY POWER & LIGHT CO.
 MISSOURI REVENUE REQUIREMENT
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR (INCL. KNOWN & MEAS TO 9-30-07 (SEPT TRIM-UP))

Highly Confidential information designated by "xxx" ***

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 001	Q4 2006 PROJECTED COL. 002	SYSTEM TOTAL COL. 003	ADJUSTMENTS COL. 004	ADJUSTED TOTAL COL. 005	RESOURCE JUNCTION COL. 006	PROFORMA ADJUSTMENTS COL. 007	PROFORMA JUNCTION COL. 008
4-075		TOTAL STEAM POWER EXPENSES		0	243,147,294	243,147,294	(41,766,260)	201,381,034	112,962,603	0	112,962,603
4-076		NUCLEAR POWER GENERATION									
4-077		OPERATION	D1	0	4,715,368	4,715,368	433,911	5,149,279	2,767,480	0	2,767,480
4-078		LABOR	D2	0	862,297	862,297	0	862,297	463,442	0	463,442
4-079		SUPERVISION AND ENGINEERING	E1	0	5,577,665	5,577,665	433,911	6,011,577	3,230,921	0	3,230,921
4-080	517	OTHER		0	0	0	0	0	0	0	0
4-081		TOTAL ACCOUNT 517		0	0	0	0	0	0	0	0
4-082		FUEL									
4-083	518	LABOR		0	0	0	0	0	0	0	0
4-084		OTHER		0	0	0	0	0	0	0	0
4-085		NUCLEAR FUEL-JET AMORTIZATION									
4-086		DOE DECONTAM. & DECOM.	E1	0	13,965,058	13,965,058	427,150	14,392,208	8,210,485	0	8,210,485
4-087		NUCLEAR FUEL-INSP/OSAL	E1	0	759,796	759,796	0	759,796	432,879	0	432,879
4-088		COST OF OIL	E1	0	4,077,395	4,077,395	0	4,077,395	2,328,077	0	2,328,077
4-089		TOTAL OTHER		0	125,803	125,803	0	125,803	71,768	0	71,768
4-090		COOLANTS AND WATER									
4-091		LABOR	D1	0	18,927,051	18,927,051	427,150	19,354,201	11,041,209	0	11,041,209
4-092		OTHER	D2	0	18,927,051	18,927,051	427,150	19,354,201	11,041,209	0	11,041,209
4-093	519	TOTAL ACCOUNT 519		0	0	0	0	0	0	0	0
4-094		STEAM EXPENSES									
4-095	520	LABOR	D1	0	1,254,068	1,254,068	115,400	1,369,468	736,020	0	736,020
4-096		OTHER	D2	0	749,005	749,005	0	749,005	402,553	0	402,553
4-097		TOTAL ACCOUNT 520		0	2,003,073	2,003,073	115,400	2,118,473	1,138,572	0	1,138,572
4-098		ELECTRIC EXPENSES									
4-099		LABOR	D1	0	7,075,050	7,075,050	851,050	7,726,100	4,152,392	0	4,152,392
4-100		OTHER	D2	0	3,188,241	3,188,241	0	3,188,241	1,713,520	0	1,713,520
4-101	523	TOTAL ACCOUNT 523		0	10,263,291	10,263,291	851,050	10,914,341	5,865,911	0	5,865,911
4-102		MISCELLANEOUS									
4-103		LABOR	D1	0	810,177	810,177	74,553	884,730	475,498	0	475,498
4-104		OTHER	D2	0	782,252	782,252	0	782,252	460,489	0	460,489
4-105	524	TOTAL ACCOUNT 524		0	15,925,549	15,925,549	825,603	16,751,152	8,210,485	0	8,210,485
4-106		WOLF CREEK DECOMMISSIONING - MO									
4-107		LABOR	D1	0	9,897,044	9,897,044	892,327	10,789,371	5,691,257	0	5,691,257
4-108		OTHER	D2	0	2,303,856	2,303,856	0	2,303,856	1,281,264	0	1,281,264
4-109		WOLF CREEK DECOMMISSIONING - KS									
4-110		LABOR	D1	0	1,395,355	1,395,355	967,105	2,362,460	1,281,264	0	1,281,264
4-111		OTHER	D2	0	28,732	28,732	0	28,732	54,155	0	54,155
4-112		WOLF CREEK DECOMMISSIONING - FERC									
4-113		LABOR	D1	0	2,895,558	2,895,558	38,804	2,934,362	1,578,964	0	1,578,964
4-114		OTHER	D2	0	2,895,558	2,895,558	38,804	2,934,362	1,578,964	0	1,578,964
4-115	525	TOTAL ACCOUNT 525		0	1,305,102	1,305,102	0	1,305,102	701,427	0	701,427
4-116		RENTS									
4-117		LABOR	D1	0	18,380,744	18,380,744	2,110,567	20,491,311	10,006,011	0	10,006,011
4-118		OTHER	D2	0	0	0	0	0	0	0	0
4-119		TOTAL ACCOUNT 525		0	0	0	0	0	0	0	0
4-120		TOTAL OPERATION		0	55,834,073	55,834,073	3,812,832	59,646,905	31,745,114	0	31,745,114
4-121		MAINTENANCE									
4-122	526	SUPERVISION AND ENGINEERING									
4-123		LABOR	D1	0	2,749,017	2,749,017	255,968	3,004,985	1,613,415	0	1,613,415
4-124		OTHER	D2	0	2,730,662	2,730,662	0	2,730,662	1,487,594	0	1,487,594
4-125		TOTAL ACCOUNT 526		0	5,479,679	5,479,679	255,968	5,735,647	3,081,009	0	3,081,009
4-126	529	MAINTENANCE OF STRUCTURES									
4-127		LABOR	D1	0	1,719,019	1,719,019	158,185	1,877,204	1,008,903	0	1,008,903
4-128		OTHER	D2	0	87,051	87,051	0	87,051	46,788	0	46,788
4-129		TOTAL ACCOUNT 529		0	1,806,070	1,806,070	158,185	1,964,255	1,055,691	0	1,055,691
4-130	530	MAINTENANCE OF REACTOR PLANT									
4-131		LABOR	D1	0	1,760,338	1,760,338	161,987	1,922,325	1,033,152	0	1,033,152
4-132		OTHER	D2	0	6,859,519	6,859,519	715,813	7,575,332	3,965,538	0	3,965,538
4-133		WOLF CREEK OUTAGE AMORTIZATION									
4-134		LABOR	D1	0	4,214,702	4,214,702	0	4,214,702	2,265,191	0	2,265,191
4-135		OTHER	D2	0	4,205,453	4,205,453	880,600	5,086,053	2,733,499	0	2,733,499
4-136	531	TOTAL ACCOUNT 530		0	0	0	0	0	0	0	0
4-137		MAINTENANCE OF ELECTRIC PLANT									
4-138		LABOR	D1	0	1,509,395	1,509,395	138,898	1,648,293	885,874	0	885,874
4-139		OTHER	D2	0	2,357,665	2,357,665	0	2,357,665	1,287,127	0	1,287,127
4-140	532	TOTAL ACCOUNT 531		0	3,867,060	3,867,060	138,898	4,005,958	2,153,000	0	2,153,000
4-141		MAINTENANCE OF MISC NUCLEAR PLANT									
4-142		LABOR	D1	0	1,035,547	1,035,547	95,292	1,130,839	607,769	0	607,769

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KANSAS CITY POWER & LIGHT CO.
 MESSAGE REVENUE REQUIREMENT
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR INCL. KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

Highly Confidential Information designated by "***" ***

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 596	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	RESOURCE JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
4-141		OTHER	D2	0	1,023,280	1,023,280	0	1,023,280	549,982	0	549,982
4-142		TOTAL ACCOUNT 532		0	2,058,827	2,058,827	95,282	2,154,119	1,157,731	0	1,157,731
4-143		TOTAL MAINTENANCE		0	17,417,090	17,417,090	1,823,838	19,240,928	10,180,828	0	10,180,828
4-144		OTHER		0	1,386,741	1,386,741	0	1,386,741	761,803	0	761,803
4-145		TOTAL NUCLEAR POWER EXPENSES		0	78,351,163	78,351,163	9,339,670	87,690,833	41,928,042	0	41,928,042
4-146		OTHER		0	558,978	558,978	0	558,978	327,871	0	327,871
4-147		OPERATION		0	807,763	807,763	0	807,763	434,132	0	434,132
4-148		SUPERVISION AND ENGINEERING		0	1,386,741	1,386,741	0	1,386,741	761,803	0	761,803
4-149		LABOR		0	553,718	553,718	0	553,718	315,886	0	315,886
4-150		OTHER		0	37,081,387	37,081,387	0	37,081,387	21,142,828	0	21,142,828
4-151		TOTAL ACCOUNT 548		0	120,272	120,272	10,808	131,080	74,838	0	74,838
4-152		FUEL		0	75,323	75,323	3,878,204	79,191	2,141,317	0	2,141,317
4-153		OIL		0	37,810,659	37,810,659	3,888,112	41,698,771	23,874,864	0	23,874,864
4-154		GAS		0	292,158	292,158	26,498	318,656	171,282	0	171,282
4-155		FUEL HANDLING & OTHER		0	79,794	79,794	0	79,794	42,885	0	42,885
4-156		LABOR		0	371,952	371,952	26,498	398,450	214,147	0	214,147
4-157		OTHER		0	176,875	176,875	18,042	194,917	103,883	0	103,883
4-158		TOTAL ACCOUNT 547		0	39,750	39,750	0	39,750	21,364	0	21,364
4-159		LABOR		0	216,625	216,625	18,042	234,667	125,047	0	125,047
4-160		OTHER		0	0	0	0	0	0	0	0
4-161		TOTAL ACCOUNT 549		0	0	0	0	0	0	0	0
4-162		LABOR		0	0	0	0	0	0	0	0
4-163		OTHER		0	0	0	0	0	0	0	0
4-164		TOTAL OPERATION		0	38,788,017	38,788,017	3,782,351	42,570,368	24,778,861	0	24,778,861
4-165		MAINTENANCE		0	9,039	9,039	819	9,858	5,298	0	5,298
4-166		SUPERVISION AND ENGINEERING		0	395,306	395,306	0	395,306	214,807	0	214,807
4-167		LABOR		0	408,345	408,345	819	409,164	219,905	0	219,905
4-168		OTHER		0	9,491	9,491	861	10,352	5,584	0	5,584
4-169		TOTAL ACCOUNT 551		0	28,397	28,397	0	28,397	15,282	0	15,282
4-170		MAINTENANCE OF STRUCTURES		0	37,888	37,888	861	38,749	20,825	0	20,825
4-171		LABOR		0	201,888	201,888	18,311	220,199	118,348	0	118,348
4-172		OTHER		0	398,119	398,119	1,293,748	1,691,867	875,434	0	875,434
4-173		TOTAL ACCOUNT 552		0	601,007	601,007	1,248,059	1,849,066	993,781	0	993,781
4-174		GENERATING AND ELECTRIC EQUIP		0	12,874	12,874	1,150	14,024	7,429	0	7,429
4-175		LABOR		0	20,944	20,944	0	20,944	11,278	0	11,278
4-176		OTHER		0	33,658	33,658	1,150	34,808	18,707	0	18,707
4-177		TOTAL ACCOUNT 554		0	1,080,887	1,080,887	1,260,888	2,341,775	1,283,218	0	1,283,218
4-178		MAINTENANCE		0	40,848,914	40,848,914	9,033,241	49,882,155	26,028,079	0	26,028,079
4-179		SUPERVISION AND ENGINEERING		0	5,888,301	5,888,301	4,091,780	9,979,081	5,353,034	0	5,353,034
4-180		LABOR		0	20,549,609	20,549,609	15,268,484	35,818,093	20,438,556	0	20,438,556
4-181		OTHER		0	28,417,910	28,417,910	19,380,254	47,798,164	25,786,590	0	25,786,590
4-182		TOTAL ACCOUNT 555		0	1,812,888	1,812,888	121,869	1,934,757	1,039,717	0	1,039,717
4-183		DEMAND (CAPACITY)		0	542,297	542,297	0	542,297	291,458	0	291,458
4-184		ENERGY		0	2,354,565	2,354,565	121,869	2,476,434	1,331,174	0	1,331,174
4-185		TOTAL ACCOUNT 556		0	4,188,468	4,188,468	375,172	4,563,640	2,472,388	0	2,472,388
4-186		SYSTEM CONTROL & LOAD DISPATCH		0	1,789,685	1,789,685	0	1,789,685	913,111	0	913,111
4-187		LABOR		0	0	0	0	0	0	0	0
4-188		OTHER		0	0	0	0	0	0	0	0
4-189		TOTAL ACCOUNT 558		0	0	0	0	0	0	0	0
4-190		OTHER EXPENSES		0	0	0	0	0	0	0	0
4-191		LABOR		0	0	0	0	0	0	0	0
4-192		OTHER		0	0	0	0	0	0	0	0
4-193		TOTAL OPERATION		0	0	0	0	0	0	0	0
4-194		MAINTENANCE		0	0	0	0	0	0	0	0
4-195		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-196		LABOR		0	0	0	0	0	0	0	0
4-197		OTHER		0	0	0	0	0	0	0	0
4-198		TOTAL ACCOUNT 560		0	0	0	0	0	0	0	0
4-199		MAINTENANCE OF STRUCTURES		0	0	0	0	0	0	0	0
4-200		LABOR		0	0	0	0	0	0	0	0
4-201		OTHER		0	0	0	0	0	0	0	0
4-202		TOTAL ACCOUNT 562		0	0	0	0	0	0	0	0
4-203		GENERATING AND ELECTRIC EQUIP		0	0	0	0	0	0	0	0
4-204		LABOR		0	0	0	0	0	0	0	0
4-205		OTHER		0	0	0	0	0	0	0	0
4-206		TOTAL ACCOUNT 563		0	0	0	0	0	0	0	0
4-207		MISC OF MISC OTHER PWR GEN/PLT		0	0	0	0	0	0	0	0
4-208		LABOR		0	0	0	0	0	0	0	0
4-209		OTHER		0	0	0	0	0	0	0	0
4-210		TOTAL ACCOUNT 564		0	0	0	0	0	0	0	0
4-211		MAINTENANCE		0	0	0	0	0	0	0	0
4-212		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-213		LABOR		0	0	0	0	0	0	0	0
4-214		OTHER		0	0	0	0	0	0	0	0
4-215		TOTAL ACCOUNT 565		0	0	0	0	0	0	0	0
4-216		MAINTENANCE		0	0	0	0	0	0	0	0
4-217		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-218		LABOR		0	0	0	0	0	0	0	0
4-219		OTHER		0	0	0	0	0	0	0	0
4-220		TOTAL ACCOUNT 566		0	0	0	0	0	0	0	0
4-221		MAINTENANCE OF STRUCTURES		0	0	0	0	0	0	0	0
4-222		LABOR		0	0	0	0	0	0	0	0
4-223		OTHER		0	0	0	0	0	0	0	0
4-224		TOTAL ACCOUNT 567		0	0	0	0	0	0	0	0
4-225		GENERATING AND ELECTRIC EQUIP		0	0	0	0	0	0	0	0
4-226		LABOR		0	0	0	0	0	0	0	0
4-227		OTHER		0	0	0	0	0	0	0	0
4-228		TOTAL ACCOUNT 568		0	0	0	0	0	0	0	0
4-229		MAINTENANCE		0	0	0	0	0	0	0	0
4-230		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-231		LABOR		0	0	0	0	0	0	0	0
4-232		OTHER		0	0	0	0	0	0	0	0
4-233		TOTAL ACCOUNT 569		0	0	0	0	0	0	0	0
4-234		MAINTENANCE OF STRUCTURES		0	0	0	0	0	0	0	0
4-235		LABOR		0	0	0	0	0	0	0	0
4-236		OTHER		0	0	0	0	0	0	0	0
4-237		TOTAL ACCOUNT 570		0	0	0	0	0	0	0	0
4-238		GENERATING AND ELECTRIC EQUIP		0	0	0	0	0	0	0	0
4-239		LABOR		0	0	0	0	0	0	0	0
4-240		OTHER		0	0	0	0	0	0	0	0
4-241		TOTAL ACCOUNT 571		0	0	0	0	0	0	0	0
4-242		MAINTENANCE		0	0	0	0	0	0	0	0
4-243		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-244		LABOR		0	0	0	0	0	0	0	0
4-245		OTHER		0	0	0	0	0	0	0	0
4-246		TOTAL ACCOUNT 572		0	0	0	0	0	0	0	0
4-247		GENERATING AND ELECTRIC EQUIP		0	0	0	0	0	0	0	0
4-248		LABOR		0	0	0	0	0	0	0	0
4-249		OTHER		0	0	0	0	0	0	0	0
4-250		TOTAL ACCOUNT 573		0	0	0	0	0	0	0	0
4-251		MAINTENANCE		0	0	0	0	0	0	0	0
4-252		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-253		LABOR		0	0	0	0	0	0	0	0
4-254		OTHER		0	0	0	0	0	0	0	0
4-255		TOTAL ACCOUNT 574		0	0	0	0	0	0	0	0
4-256		GENERATING AND ELECTRIC EQUIP		0	0	0	0	0	0	0	0
4-257		LABOR		0	0	0	0	0	0	0	0
4-258		OTHER		0	0	0	0	0	0	0	0
4-259		TOTAL ACCOUNT 575		0	0	0	0	0	0	0	0
4-260		MAINTENANCE		0	0	0	0	0	0	0	0
4-261		SUPERVISION AND ENGINEERING		0	0	0	0	0	0	0	0
4-262		LABOR		0	0	0	0	0	0	0	0
4-263		OTHER		0	0	0	0	0	0	0	0
4-264		TOTAL ACCOUNT 576		0	0	0	0	0	0	0	0
4-265		GENERATING AND ELECTRIC EQUIP		0	0	0	0	0	0	0	0
4-266		LABOR		0	0	0	0	0	0	0	0
4-267		OTHER		0	0	0	0	0	0	0	0
4-268		TOTAL ACCOUNT 577		0	0	0	0	0	0	0	0
4-269		MAINTENANCE		0	0	0	0	0	0	0	0
4-270		SUPERVISION AND ENGINEERING		0	0						

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KANSAS CITY POWER & LIGHT CO.
RESOURCER REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2007 TEST YEAR INCL. KNOWN & MEAS TO 4-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 896	Q4 2008 PROJECTED COL 898	SYSTEM TOTAL COL 891	ADJUSTMENTS COL 892	ADJUSTED TOTAL COL 893	RESOURCE JURISDICTION COL 894	PROFORMA ADJUSTMENTS COL 895	PROFORMA JURISDICTION COL 896
4-207		TOTAL ACCOUNT 557		0	5,923,153	5,923,153	375,172	6,298,325	3,451,509	0	3,451,509
4-208		TOTAL OTHER POWER SUPPLY EXPENSES		0	34,096,028	34,096,028	19,657,255	54,553,324	30,569,273	0	30,569,273
4-210		TOTAL PRODUCTION OPERATIONS		0	339,333,644	339,333,644	(20,637,454)	317,696,090	177,130,771	0	177,130,771
4-212		TOTAL PRODUCTION MAINTENANCE		0	53,707,656	53,707,656	9,100,279	62,808,135	33,756,226	0	33,756,226
4-214		TOTAL POWER PRODUCTION EXPENSES		0	392,041,400	392,041,400	(11,537,175)	380,504,225	210,886,997	0	210,886,997
4-216		TRANSMISSION EXPENSES									
4-217		OPERATION									
4-218	590	OPERATION SUPERVISION & ENGRG	TRAN PLANT	0	6,111,070	6,111,070	(3,342,809)	2,768,260	1,453,293	0	1,453,293
4-219	591	LOAD DISPATCHING	TRAN PLANT	0	618,541	618,541	2,357,356	2,975,897	1,561,250	0	1,561,250
4-220	592	STATION EXPENSES	353	0	182,244	182,244	10,657	192,901	103,951	0	103,951
4-221	593	OVERHEAD LINE EXPENSES	D3	0	184,983	184,983	3,200	188,184	101,139	0	101,139
4-222	594	UG LINE EXPENSES	D3	0	1,120	1,120	1,169	2,289	645	0	645
4-223	595	TRANSMISSION OF ELEC. BY OTHERS	D3	0	7,195,625	7,195,625	4,328,596	11,524,221	6,193,692	0	6,193,692
4-224	596	MISC. TRANSMISSION EXPENSES	TRAN PLANT	0	1,489,438	1,489,438	78,179	1,567,617	827,174	0	827,174
4-225	597	RENTS	D3	0	2,612,325	2,612,325	0	2,612,325	1,350,249	0	1,350,249
4-226	598	RENTS	D3	0	291	291	2,184,821	2,185,112	1,174,383	0	1,174,383
4-227	575	ROTO	D3	0	18,303,628	18,303,628	5,619,076	23,922,704	12,769,516	0	12,769,516
4-228		TOTAL OPERATION		0	18,303,628	18,303,628	5,619,076	23,922,704	12,769,516	0	12,769,516
4-229		MAINTENANCE									
4-230	598	MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	0	1,070	1,070	0	1,070	562	0	562
4-231	599	STRUCTURES	352	0	26,237	26,237	39	26,276	14,190	0	14,190
4-232	600	STATION EQUIPMENT	353	0	681,834	681,834	483,066	1,164,899	617,702	0	617,702
4-233	570	OVERHEAD LINES	D3	0	1,070,859	1,070,859	170,262	1,241,121	667,051	0	667,051
4-234	571	UNDERGROUND LINES	D3	0	3,678	3,678	258	4,137	2,223	0	2,223
4-235	572	TOTAL MAINTENANCE		0	1,783,528	1,783,528	634,365	2,417,893	1,301,727	0	1,301,727
4-236		TOTAL TRANSMISSION EXPENSES		0	20,087,156	20,087,156	6,252,644	26,340,200	14,067,543	0	14,067,543
4-237		DISTRIBUTION EXPENSES									
4-238		OPERATION									
4-239	591	LOAD DISPATCHING	DIST PLANT	0	1,411,125	1,411,125	94,236	1,505,362	807,157	0	807,157
4-240	592	STATION EXPENSES	352	0	152,919	152,919	5,259	158,177	91,871	0	91,871
4-241	593	OVERHEAD LINE EXPENSES	353	0	1,590,085	1,590,085	111,662	1,701,747	943,233	0	943,233
4-242	594	UNDERGROUND LINE EXPENSES	357	0	2,715,295	2,715,295	60,075	2,775,370	1,397,341	0	1,397,341
4-243	595	STREET LIGHTING & SIGNAL SYSTEMS	370	0	88,713	88,713	4,479	93,192	20,958	0	20,958
4-244	596	METER EXPENSES	371	0	1,171,567	1,171,567	88,094	1,259,662	653,793	0	653,793
4-245	597	CUSTOMER INSTALLATIONS	371	0	1,205,952	1,205,952	31,801	1,237,753	897,535	0	897,535
4-246	598	RENTS	DIST PLANT	0	86,960	86,960	0	86,960	46,627	0	46,627
4-247	599	SUBTOTAL OPERATIONS		0	8,423,598	8,423,598	398,835	8,822,433	4,899,516	0	4,899,516
4-248	590	OPERATION SUPERVISION & ENGRG.	DIST OPS	0	1,659,182	1,659,182	90,144	1,749,326	1,062,579	0	1,062,579
4-249	591	MISC. DISTRIBUTION EXPENSE	DIST OPS	0	10,259,153	10,259,153	80,997	10,340,150	5,742,513	0	5,742,513
4-250	592	TOTAL OPERATIONS		0	20,341,821	20,341,821	567,877	21,109,698	11,723,609	0	11,723,609
4-251		MAINTENANCE									
4-252	593	STRUCTURES	361	0	206,618	206,618	5,020	211,638	107,785	0	107,785
4-253	594	STATION EQUIPMENT	362	0	975,906	975,906	46,314	1,022,220	593,716	0	593,716
4-254	595	OVERHEAD LINES	365	0	11,619,293	11,619,293	1,895,249	13,514,543	7,378,896	0	7,378,896
4-255	596	2002 ICE STORM AMORTIZATION	100 IAO	0	4,582,002	4,582,002	(4,582,002)	0	0	0	0
4-256	597	UNDERGROUND LINES	367	0	2,114,254	2,114,254	240,575	2,354,829	1,165,520	0	1,165,520
4-257	598	LINE TRANSFORMERS	368	0	1,420,402	1,420,402	95,744	1,516,146	887,894	0	887,894
4-258	599	STREET LIGHTING & SIGNAL SYSTEM	373	0	1,422,905	1,422,905	29,059	1,451,965	323,071	0	323,071
4-259	590	METERS	370	0	707,371	707,371	50,768	758,137	417,294	0	417,294
4-260	591	SUBTOTAL MAINTENANCE		0	23,031,940	23,031,940	(2,989,273)	20,042,667	10,894,217	0	10,894,217
4-261	592	MISC. DISTRIBUTION PLANT	DIST MTC	0	264,334	264,334	10,611	274,945	140,949	0	140,949
4-262	593	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	0	253,589	253,589	18,424	272,013	146,782	0	146,782
4-263	594	TOTAL MAINTENANCE		0	23,547,843	23,547,843	(2,370,238)	21,177,605	11,181,948	0	11,181,948
4-264		TOTAL DISTRIBUTION EXPENSES		0	44,088,794	44,088,794	(1,802,291)	42,286,503	22,905,557	0	22,905,557
4-265		TOTAL DISTRIBUTION EXPENSES		0	44,088,794	44,088,794	(1,802,291)	42,286,503	22,905,557	0	22,905,557
4-266		CUSTOMER ACCOUNTS EXPENSES		0	454,758	454,758	(63,555)	391,163	209,087	0	209,087
4-267	801	SUPERVISION	C2	0	454,758	454,758	(63,555)	391,163	209,087	0	209,087

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2008 TEST YEAR INCL KNOWN & MEAS TO 4-30-07 (BEST TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-1 2008 ACTUAL COL 599	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	RESOURCE JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
4-273	902	METER READING EXPENSES	CZ	0	4,378,918	4,378,918	87,280	4,466,206	2,387,309	0	2,387,309
4-274	903	CUST RECORDS & COLLECTION EXP	CZ	0	10,322,640	10,322,640	730,325	11,060,964	5,912,387	0	5,912,387
4-275	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	0	0	0	3,807,200	3,807,200	3,807,200	222,911	3,807,200
4-276	905	TOTAL ACCOUNT 904	100 KS	0	0	0	1,557,808	1,557,808	0	0	3,807,200
4-277	906	MISCELLANEOUS OPERATING EXP.	CZ	0	5,972	5,972	5,165,008	5,165,008	2,165,008	222,911	2,165,008
4-278	907	TOTAL CUST. ACCT. EXPENSES		0	15,182,286	15,182,286	9,872,645	25,194,930	14,281,668	222,911	14,281,668
4-280	908	CUSTOMER SERVICE & INFO. EXP	CZ	0	186	186	0	204	109	0	109
4-281	909	CUSTOMER ASSISTANCE EXPENSE	CZ	0	1,705,874	1,705,874	(186,888)	1,515,866	810,282	0	810,282
4-282	910	PUBLIC INFORMATION	CZ	0	0	0	0	0	0	0	0
4-283	911	INFORM & INSTRUCT ADVERTISING	C1	0	603,138	603,138	(184,782)	418,356	223,642	0	223,642
4-284	912	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	0	17,971	17,971	3	17,974	9,608	0	9,608
4-285	913	AMORT OF DEFERRED DSM PROGRAMS - MO	100 MO	0	0	0	680,282	680,282	680,282	0	680,282
4-286	914	AMORT OF DEFERRED DSM PROGRAMS - KS	100 KS	0	0	0	0	0	0	0	0
4-287	915	TOTAL CUST SERVICES & INFO EXP		0	2,327,188	2,327,188	313,573	2,640,762	1,731,533	0	1,731,533
4-288	916	SALES EXPENSES	C1	0	0	0	0	0	0	0	0
4-289	917	DEMONSTRATION & SELLING EXP. - RETAIL	100 WS	0	0	0	0	0	0	0	0
4-290	918	DEMONSTRATION & SELLING EXP. - WHOLESALE	C2	0	637,831	637,831	29,305	667,136	358,602	0	358,602
4-291	919	ADVERTISING	C1	0	13,307	13,307	81	13,388	7,157	0	7,157
4-292	920	MISC SALES EXPENSE - RETAIL	C1	0	131,613	131,613	(25,590)	106,024	56,873	0	56,873
4-293	921	MISC SALES EXPENSE - WHOLESALE	100 WS	0	0	0	0	0	0	0	0
4-294	922	TOTAL SALES EXPENSE		0	782,752	782,752	3,796	786,548	426,432	0	426,432
4-295	923	TOTAL CUST ACCT, CUST SERV, & SALES		0	16,272,208	16,272,208	10,286,014	26,562,220	16,434,034	222,911	16,434,034
4-300	924	ADMINISTRATIVE & GENERAL EXPENSES		0	42,485,459	42,485,459	(4,397,238)	38,088,221	20,865,360	0	20,865,360
4-301	925	SALARIES	E2	0	4,075,126	4,075,126	(555,374)	3,522,752	3,522,752	0	3,522,752
4-302	926	OFFICE EXPENSE - 100% MO	100 MO	0	689,070	689,070	69,908	758,978	758,978	0	758,978
4-303	927	OFFICE EXPENSE - 100% KS	100 KS	0	14,894	14,894	1,040,768	1,055,660	0	0	0
4-304	928	ADMIN EXP TRANS - CR	E2	0	(1,448,613)	(1,448,613)	(86,540)	(1,535,153)	(874,216)	0	(874,216)
4-305	929	OUTSIDE SERVICES - MO	100 MO	0	11,551,872	11,551,872	(345,575)	11,206,297	6,404,918	0	6,404,918
4-306	930	OUTSIDE SERVICES - KS	100 KS	0	(3,012,809)	(3,012,809)	2,538,207	(474,602)	(474,602)	0	(474,602)
4-307	931	PROPERTY INSURANCE	100 KS	0	132,408	132,408	238,448	370,856	0	0	0
4-308	932	PROPERTY & DAMAGES	TOTAL PLANT	0	2,547,163	2,547,163	0	2,547,163	1,381,850	0	1,381,850
4-309	933	EMPLOYEE BENEFITS	SAL & WAGES	0	7,128,873	7,128,873	56,358	7,185,231	3,899,211	0	3,899,211
4-310	934	EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	0	17,102,513	17,102,513	20,794,871	37,897,384	20,559,550	0	20,559,550
4-311	935	EMPLOYEE BENEFITS - OTHER	SAL & WAGES	0	4,051,982	4,051,982	1,886,782	5,938,764	3,221,820	0	3,221,820
4-312	936	EMPLOYEE BENEFITS - OTHER	SAL & WAGES	0	20,400,700	20,400,700	1,384,054	21,784,754	11,807,588	0	11,807,588
4-313	937	TOTAL EMPLOYEE BENEFITS		0	41,555,188	41,555,188	24,045,487	65,600,675	35,586,938	0	35,586,938
4-314	938	REGULATORY EXPENSES		0	781,531	781,531	213,139	974,670	974,670	0	974,670
4-315	939	COMMISSION ASSESSMENTS - MO	100 MO	0	487,417	487,417	90,331	577,748	0	0	0
4-316	940	COMMISSION ASSESSMENTS - KS	100 KS	0	884,529	884,529	131,079	1,015,608	458,161	0	458,161
4-317	941	RATE CASE EXPENSE - MO	100 MO	0	1,353,437	1,353,437	1,035,437	2,388,874	2,388,874	0	2,388,874
4-318	942	RATE CASE EXPENSE - KS	100 KS	0	889,893	889,893	989,910	1,556,903	0	0	0
4-319	943	RATE CASE EXPENSE - PERC	100 WS	0	187,060	187,060	8,987	196,047	0	0	0
4-320	944	RATE DESIGN EXPENSE - MO	100 MO	0	0	0	0	0	0	0	0
4-321	945	RATE DESIGN EXPENSE - KS	100 KS	0	493	493	0	493	0	0	0
4-322	946	RATE DESIGN EXPENSE - PERC	100 WS	0	0	0	0	0	0	0	0
4-323	947	MISC. REGULATORY FILINGS	C2	0	119,908	119,908	9,817	129,725	68,720	0	68,720
4-324	948	LOAD RESEARCH PROGRAM	100 MO	0	26,271	26,271	1,118	27,389	27,389	0	27,389
4-325	949	TOTAL REGULATORY EXPENSES		0	4,294,358	4,294,358	2,354,829	6,649,187	3,916,815	0	3,916,815
4-326	950	SUBTOTAL A & Q EXPENSES		0	109,997,077	109,997,077	24,987,315	134,984,392	73,281,205	0	73,281,205
4-327	951	LESS DUPLICATE CHARGES (CR)		0	0	0	0	0	0	0	0
4-328	952	GENERAL ADVERTISING	C1	0	312,086	312,086	8,915	318,714	170,364	0	170,364
4-329	953	MISCELLANEOUS EXPENSE	E2	0	284,114	284,114	0	284,114	150,994	0	150,994
4-330	954	EEI DUES		0	0	0	0	0	0	0	0

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
2000 TEST YEAR INCL KNOWN & INEAS TO 9-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 589	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
4-329		EPRI RESEARCH SUBSCRIPTION	E2	0	2,345,967	2,345,967	0	2,345,967	1,343,474	0	1,343,474
4-330		OTHER MISCELLANEOUS EXPENSE	E2	0	4,037,068	4,037,068	(191,144)	3,845,924	2,198,723	0	2,198,723
4-341		TOTAL MISCELLANEOUS EXPENSE	E2	0	6,383,035	6,383,035	(191,144)	6,191,891	3,397,197	0	3,397,197
4-342	531	RENTS	E3	0	7,688,060	7,688,060	0	7,688,060	4,383,825	0	4,383,825
4-343	533	FLEET UNIFORMS EXPENSE	332	0	255,821	255,821	305,244	561,065	300,128	0	300,128
4-344	535	MAINTENANCE OF GENERAL PLANT	GEN PLANT	0	4,793,181	4,793,181	1,189,226	5,982,407	3,214,937	0	3,214,937
4-345		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		0	123,878,465	123,878,465	28,237,259	152,115,724	85,043,848	0	85,043,848
4-346		TOTAL ELECTRIC OPER & MAINT EXPENSES		0	604,183,328	604,183,328	28,500,482	632,683,810	349,337,779	222,311	349,560,890
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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 3 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2008 TEST YEAR INCL. KNOWN & MEAS TO 8-30-07 (SEPT TRUESD)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	01-3 2008 ACTUAL COL. 398	04 2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES									
5-010		PRODUCTION									
5-011	311	STEAM PRODUCTION	D1	0	2,887,652	2,887,652	42,064	2,929,716	1,563,837	0	1,563,837
5-012		STRUCTURES & IMPROVEMENTS - HS	D1	0	8,868	8,868	64,505	73,373	39,326	0	39,326
5-013		TOTAL ACCOUNT 311		0	2,878,318	2,878,318	106,569	2,984,887	1,603,163	0	1,603,163
5-014											
5-015	312	BOILER PLANT EQUIPMENT	D1	0	20,831,819	20,831,819	1,141,074	21,972,893	11,809,222	0	11,809,222
5-016		UNIT TRAINS	D2	0	400,068	400,068	490,335	890,403	467,049	0	467,049
5-017		ACC EQUIPMENT	D1	0	2,208,557	2,208,557	(974,807)	1,233,750	682,111	0	682,111
5-018		BOILER PLANT EQUIPMENT - HS	D1	0	2,282,405	2,282,405	(187,207)	2,095,198	1,178,064	0	1,178,064
5-019		TOTAL ACCOUNT 312		0	25,700,049	25,700,049	449,056	26,149,105	14,054,446	0	14,054,446
5-020											
5-021	314	TURBOGENERATOR UNITS	D1	0	6,253,171	6,253,171	1,029,402	7,282,573	3,914,018	0	3,914,018
5-022		TOTAL ACCOUNT 314		0	6,253,171	6,253,171	1,029,402	7,282,573	3,914,018	0	3,914,018
5-023											
5-024	315	ACCESSORY ELECTRIC EQUIPMENT	D1	0	2,689,168	2,689,168	286,817	2,975,985	1,577,940	0	1,577,940
5-025		ACCESSORY ELECTRIC EQUIPMENT - HS	D1	0	258,874	258,874	19,282	278,156	170,079	0	170,079
5-026		ACC ELEC EQUIP - COMPATERS (LINE 391)	D1	0	601	601	172	773	418	0	418
5-027		TOTAL ACCOUNT 315		0	2,948,643	2,948,643	286,989	3,235,632	1,748,436	0	1,748,436
5-028											
5-029	316	MISC POWER PLANT EQUIPMENT	D1	0	921,131	921,131	(27,884)	893,247	480,183	0	480,183
5-030		MISC POWER PLANT EQUIPMENT - HS	D1	0	21,870	21,870	(1,614)	20,256	10,779	0	10,779
5-031		TOTAL ACCOUNT 316		0	942,801	942,801	(29,498)	913,303	490,962	0	490,962
5-032											
5-033		TOTAL STEAM PRODUCTION		0	38,739,572	38,739,572	1,682,858	40,422,431	21,811,024	0	21,811,024
5-034											
5-035											
5-036	321	NUCLEAR PRODUCTION	D1	0	12,288,740	12,288,740	(8,101,829)	6,186,911	3,325,155	0	3,325,155
5-037		STRUCTURES & IMPROVEMENTS	100 MO	0	590,385	590,385	(293,276)	297,107	297,107	0	297,107
5-038		MISSOURI GROSS AFDC		0	12,879,125	12,879,125	(8,395,107)	6,484,018	3,622,262	0	3,622,262
5-039		TOTAL ACCOUNT 321		0	13,869,505	13,869,505	(8,686,935)	11,182,570	5,944,425	0	5,944,425
5-040											
5-041	322	REACTOR PLANT EQUIPMENT	D1	0	19,845,931	19,845,931	(13,586,905)	11,107,086	5,942,835	0	5,942,835
5-042		MISSOURI GROSS AFDC	100 MO	0	1,523,924	1,523,924	(889,546)	634,378	634,378	0	634,378
5-043		MISSOURI AFDC-60YR AMORT	100 MO	0	0	0	0	0	0	0	0
5-044		TOTAL ACCOUNT 322		0	21,167,825	21,167,825	(13,676,451)	11,691,473	6,777,013	0	6,777,013
5-045											
5-046	323	TURBOGENERATOR UNITS	D1	0	5,160,020	5,160,020	(1,905,520)	3,254,500	1,749,131	0	1,749,131
5-047		MISSOURI GROSS AFDC	100 MO	0	181,583	181,583	(87,294)	94,289	114,889	0	114,889
5-048		TOTAL ACCOUNT 323		0	5,341,603	5,341,603	(1,992,814)	3,348,789	1,864,020	0	1,864,020
5-049											
5-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	0	4,020,043	4,020,043	(1,882,830)	2,237,213	1,258,243	0	1,258,243
5-051		MISSOURI GROSS AFDC	100 MO	0	198,235	198,235	(85,772)	112,463	112,463	0	112,463
5-052		TOTAL ACCOUNT 324		0	4,218,278	4,218,278	(1,768,602)	2,449,677	1,380,706	0	1,380,706
5-053											
5-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	0	2,130,902	2,130,902	(468,203)	1,662,699	894,692	0	894,692
5-055		MISSOURI GROSS AFDC	100 MO	0	35,882	35,882	(4,399)	27,472	27,472	0	27,472
5-056		TOTAL ACCOUNT 325		0	2,166,784	2,166,784	(472,599)	1,694,185	922,164	0	922,164
5-057											
5-058	328	REGULATORY DISALLOWANCES	D1	0	(3,830,412)	(3,830,412)	1,593,957	(2,236,455)	(1,255,781)	0	(1,255,781)
5-059		MISSOURI GROSS AFDC	100 MO	0	(258,888)	(258,888)	111,754	(145,112)	(145,112)	0	(145,112)
5-060		TOTAL ACCOUNT 328		0	(4,187,278)	(4,187,278)	1,706,811	(2,480,467)	(1,400,894)	0	(1,400,894)
5-061											
5-062		TOTAL NUCLEAR PRODUCTION		0	41,589,717	41,589,717	(18,181,856)	23,407,861	13,153,070	0	13,153,070
5-063											
5-064											
5-065	341	OTHER PRODUCTION - CT	D1	0	183,271	183,271	2,258	185,529	99,713	0	99,713
5-066		STRUCTURES - CT	D1	0	437,131	437,131	8,460	445,591	228,408	0	228,408
5-067		FUEL HANDLERS, PRODUCERS & ACC - CT	D1	0	10,804,588	10,804,588	144,285	10,948,873	5,778,360	0	5,778,360
5-068	344	GENERATORS - CT	D1	0	566,173	566,173	5,970	572,143	308,648	0	308,648
5-069		ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	0	115	115	(115)	0	0	0	0
5-070	346	OTHER PROD. ASSE PWR PLT EQUIP - CT	D1	0	11,791,278	11,791,278	192,889	11,984,167	6,424,748	0	6,424,748
5-071		TOTAL OTHER PRODUCTION - CT		0	6,877	6,877	189,039	7,066,916	3,778,107	0	3,778,107
5-072											
5-073	341	OTHER PRODUCTION - WIND	D1	0	2,886,172	2,886,172	4,343,518	7,229,691	94,546	0	94,546
5-074	344	STRUCTURES - WIND	D1	0	0	0	0	0	0	0	0
5-075		GENERATORS - WIND	D1	0	0	0	0	0	0	0	0

KANSAS CITY POWER & LIGHT CO.
 MESSENGER REVENUE REQUIREMENT
 SCHEDULE 1 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
 2008 TEST YEAR (NO. KNOWN & ADJ. TO P-00-07 (REPT TRUE-UP))

Highly Confidential Information designated by "***"

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	01-01-2008 ACTUAL COL. 599	04-2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MESSENGER JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-075	346	ACCESSORY ELECTRICAL EQUIPMENT - WIND									
5-076	346	OTHER PROPERTY PLT. EQUIP. - WIND	D1		0	0	(731)	0	0	0	0
5-077		TOTAL OTHER PRODUCTION - WIND			2,883,731	2,883,731	4,511,827	7,265,607	3,872,653	0	3,872,653
5-078		TOTAL PRODUCTION PLANT DEPRECIATION			\$4,811,345	\$4,811,345	(\$1,884,111)	\$3,147,234	45,281,485	0	45,281,485
5-080		TRANSMISSION									
5-081	352	STRUCTURES AND IMPROVEMENTS	352 SUB	0	81,286	81,286	(17,886)	63,400	34,069	0	34,069
5-082		MISSOURI GROSS AFDC	100 MO	0	213	213	0	213	213	0	213
5-083		TOTAL ACCOUNT 352		0	81,499	81,499	(17,886)	63,603	34,282	0	34,282
5-085	353	STATION EQUIPMENT	353 SUB	0	3,402,201	3,402,201	(80,275)	3,319,926	1,784,294	0	1,784,294
5-086		MISSOURI GROSS AFDC	100 MO	0	12,504	12,504	0	12,504	12,504	0	12,504
5-087		STATION EQUIP. - COMMUN. EQUIP. (LINE 397)	D3	0	183,359	183,359	23,114	212,473	114,194	0	114,194
5-088		TOTAL ACCOUNT 353		0	3,602,064	3,602,064	(57,160)	3,544,904	1,910,992	0	1,910,992
5-090	354	TOWERS AND FIXTURES	354	0	85,907	85,907	(15,313)	80,594	43,315	0	43,315
5-091		TOTAL ACCOUNT 354		0	85,907	85,907	(15,313)	80,594	43,315	0	43,315
5-093	355	POLES AND FIXTURES	355 SUB	0	3,467,708	3,467,708	(3,075)	3,464,630	1,771,292	0	1,771,292
5-094		MISSOURI GROSS AFDC	100 MO	0	128	128	(0)	128	128	0	128
5-095		TOTAL ACCOUNT 355		0	3,467,834	3,467,834	(3,075)	3,464,756	1,771,418	0	1,771,418
5-097	356	OVERHEAD COND. & DEVICES	356 SUB	0	2,391,864	2,391,864	188,821	2,580,685	1,321,102	0	1,321,102
5-098		MISSOURI GROSS AFDC	100 MO	0	79	79	0	79	79	0	79
5-100		TOTAL ACCOUNT 356		0	2,391,943	2,391,943	188,821	2,580,764	1,321,181	0	1,321,181
5-101	357	UNDERGROUND CONDUIT	357	0	52,673	52,673	(12,013)	40,660	21,853	0	21,853
5-102		TOTAL ACCOUNT 357		0	52,673	52,673	(12,013)	40,660	21,853	0	21,853
5-103	358	UNDERGROUND COND. & DEVICES	358	0	61,253	61,253	10,726	71,979	38,695	0	38,695
5-104		TOTAL ACCOUNT 358		0	61,253	61,253	10,726	71,979	38,695	0	38,695
5-106		TOTAL TRANSMISSION PLANT DEPREC.		0	9,753,173	9,753,173	103,887	9,857,060	5,141,728	0	5,141,728
5-107		DISTRIBUTION									
5-110	361	STRUCTURES & IMPROVEMENTS	361	0	287,021	287,021	35,019	302,040	153,891	0	153,891
5-111		STATION EQUIPMENT	362 SUB	0	3,158,179	3,158,179	(207,809)	2,950,370	1,707,773	0	1,707,773
5-112		STATION EQUIP. - COMMUN. EQUIP. (LINE 397)	362 COM	0	103,953	103,953	(7,586)	96,367	47,853	0	47,853
5-113		TOTAL ACCOUNT 362		0	3,240,132	3,240,132	(214,895)	3,025,237	1,755,626	0	1,755,626
5-116	364	POLES, TOWERS & FIXTURES	364	0	8,231,202	8,231,202	1,180,542	9,391,844	5,077,803	0	5,077,803
5-117		OVERHEAD COND. & DEVICES	365	0	4,163,163	4,163,163	(343,321)	3,819,842	2,116,951	0	2,116,951
5-118		UNDERGROUND CONDUIT	366	0	2,257,144	2,257,144	(358,296)	2,000,748	1,083,181	0	1,083,181
5-119		UNDERGROUND COND. & DEVICES	367	0	8,808,533	8,808,533	(2,644,873)	6,163,660	3,972,394	0	3,972,394
5-120		LINE TRANSFORMERS	368	0	8,821,327	8,821,327	(24,742)	8,796,585	4,545,910	0	4,545,910
5-121		SERVICES	369	0	2,234,630	2,234,630	252,085	2,486,715	1,345,810	0	1,345,810
5-122		METERS	370	0	3,136,519	3,136,519	507,855	3,644,374	2,005,846	0	2,005,846
5-123		INSTALLATION ON CUST. PREMISES	371	0	928,991	928,991	13,079	940,064	681,671	0	681,671
5-124		STREET LIGHTING & SIGNAL SYSTEMS	373	0	1,180,473	1,180,473	202,077	1,382,550	303,175	0	303,175
5-125		TOTAL DISTRIBUTION PLANT DEPREC.		0	38,447,135	38,447,135	(14,132,374)	24,314,761	20,572,480	0	20,572,480
5-127		REGIONAL TRANSMISSION-OPS PLANT									
5-129	380	LAND AND LAND RIGHTS	380	0	0	0	0	0	0	0	0
5-130		STRUCTURES & IMPROVEMENTS	381	0	0	0	0	0	0	0	0
5-131		OFFICE FURNITURE & EQUIPMENT	382	0	0	0	0	0	0	0	0
5-132		TRANSPORTATION EQUIPMENT	383	0	0	0	0	0	0	0	0
5-133		STORES EQUIPMENT	384	0	0	0	0	0	0	0	0
5-134		TOOLS, SHOP & GARAGE EQUIPMENT	385	0	0	0	0	0	0	0	0
5-135		TOTAL REGIONAL TRANSMISSION PLANT		0	0	0	0	0	0	0	0
5-136		GENERAL PLANT									
5-138	386	LAND AND LAND RIGHTS	0000	0	0	0	0	0	0	0	0

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE F ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
2001 YEAR INCL. KNOWN & REAS TO 5-30-01 (SEPT. TRUE-UP)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	01-3-2006 ACTUAL COL. 839	04-2006 PROJECTED COL. 839	SYSTEM TOTAL COL. 839	ADJUSTMENTS COL. 832	ADJUSTED TOTAL COL. 839	MISSOURI JURISDICTION COL. 834	PROFORMA ADJUSTMENTS COL. 835	PROFORMA JURISDICTION COL. 836
390		STRUCTURES & IMPROVEMENTS	PTD	0	1,154,889	1,154,889	192,117	1,346,996	731,078	0	731,078
5-411	391	OFFICE FURNITURE & EQUIPMENT	PTD	0	555,907	555,907	210,538	772,443	419,244	0	419,244
5-432	392	TRANSPORTATION EQUIPMENT	TLD	0	1,796,033	1,796,033	1,693,854	1,693,854	870,170	0	870,170
5-443	393	STORAGE EQUIPMENT	PTD	0	22,418	22,418	23,816	12,628	12,628	0	12,628
5-445	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	0	96,611	96,611	4,612	92,199	50,041	0	50,041
5-446	395	LABORATORY EQUIPMENT	PTD	0	148,082	148,082	16,722	131,360	89,998	0	89,998
5-447	396	POWER OPERATED EQUIPMENT	TLD	0	612,083	612,083	146,718	760,781	408,234	0	408,234
5-448	397	COMMUNICATIONS EQUIPMENT	TLD	0	2,346,528	2,346,528	(163,739)	2,162,733	1,154,634	0	1,154,634
5-449		MISSOURI GROSS AMPC	100 MO	0	232	232	(0)	232	232	0	232
5-450		TOTAL ACCOUNT 397		0	2,346,738	2,346,738	(163,739)	2,162,965	1,155,066	0	1,155,066
5-451				0	8,771	8,771	344	9,115	5,273	0	5,273
5-452	398	MISCELLANEOUS EQUIPMENT	PTD	0	3,550,000	3,550,000	(3,500,000)	50,000	0	0	0
5-453	398	OTHER TANGIBLE PROPERTY	100 MO	0	10,242,720	10,242,720	(3,279,374)	6,964,346	3,740,029	0	3,740,029
5-454		TOTAL GENERAL PLANT DEPREC.		0	154,294,373	154,294,373	(10,281,472)	138,002,901	74,715,731	0	74,715,731
5-455		TOTAL DEPRECIATION EXPENSES		0							
5-456		POWER PLANT TO OL DIFFERENCES		0	(44,553)	(44,553)	44,553	0	0	0	0
5-457		POWER PLANT TO OL DIFFERENCES-100% MO	100 MO	0	(7,564,414)	(7,564,414)	7,564,414	0	0	0	0
5-458		POWER PLANT TO OL DIFFERENCES-100% KS	100 KS	0	0	0	0	0	0	0	0
5-459		POWER PLANT TO OL DIFFERENCES-ALLOTTED	01	0	(7,809,987)	(7,809,987)	7,809,987	0	0	0	0
5-460		TOTAL POWER PLANT TO OL DIFFERENCES		0							
5-461		LESS: DEPR. CHANGED TO CLEANING ON OTHER ACCOUNT		0							
5-462		UNIT TRANS (312) CHANGED TO INVENTORY	TSFR 5-017	0	400,068	400,068	430,335	830,403	437,049	0	437,049
5-463		GEN PLANT CHANGED TO OTHER AFFILIATES	PTD	0	0	0	0	0	0	0	0
5-464		VEHICLES (392) CHANGED TO CLEANING	TSFR 5-143	0	1,796,033	1,796,033	(168,409)	1,627,624	870,170	0	870,170
5-465		TOTAL CHANGED TO CLEANING ON OTHER ACCOUNTS		0	2,196,101	2,196,101	261,926	2,458,027	1,327,219	0	1,327,219
5-466		TOTAL DEPR. NET OF CLEANING		0	144,448,205	144,448,205	(8,928,431)	135,522,774	73,388,912	0	73,388,912
5-467		AMORTIZATIONS									
5-468		LIMITED TERM PLANT	01	0	30,342	30,342	149	30,491	16,387	0	16,387
5-469		LEASEHOLD IMPROVEMENTS - PRODUCTION	PTD	0	347,886	347,886	(178,546)	171,136	92,865	0	92,865
5-470		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	0	378,028	378,028	(178,539)	201,529	109,273	0	109,273
5-471		TOTAL LIMITED TERM PLANT		0	742,770	742,770	504	8,818,413	4,789,694	0	4,789,694
5-472		OTHER ELECTRIC PLANT	303	0	608	608	504	1,110	597	0	597
5-473		MISC INTANGIBLE PLANT	D1	0	157,525	157,525	118,470	273,895	145,810	0	145,810
5-474		OTHER PRODUCTION LAND RIGHTS	350 LA	0	197,921	197,921	144,182	342,103	202,286	0	202,286
5-475		TRANSMISSION LAND RIGHTS	360 LA	0	7,783,812	7,783,812	1,651,899	9,435,621	5,118,186	0	5,118,186
5-476		DISTRIBUTION LAND RIGHTS		0							
5-477		TOTAL OTHER ELECTRIC PLANT		0	97,042	97,042	(97,042)	0	0	0	0
5-478		PLANT ACQUISITION ADJUSTMENTS	100 MO	0	0	0	0	0	0	0	0
5-479		LATIN NON-PLANT	100 KS	0	0	0	0	0	0	0	0
5-480		TOTAL PLANT ACQUISITION ADJUST.	100 MO	0	0	0	0	0	0	0	0
5-481		AMORTIZATION OF GAIN/LOSS - EMISSION CR	EI	0	0	0	0	0	0	0	0
5-482		CREDIT RATIO AMORTIZATIONS	100 MO	0	0	0	0	0	0	0	0
5-483		CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	0	0	0	0	0
5-484		CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	0	0	0	0	0
5-485		TOTAL CREDIT RATIO AMORTIZATIONS		0	0	0	0	0	0	0	0
5-486		TOTAL AMORTIZATIONS		0	8,258,882	8,258,882	27,097,429	35,316,311	28,908,519	0	28,908,519
5-487		TOTAL DEPRECIATION & AMORTIZATIONS		0	152,705,187	152,705,187	16,130,386	170,835,185	100,295,031	0	100,295,031

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 8 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 899	Q4 2006 PROJECTED COL 900	SYSTEM TOTAL COL 901	ADJUSTMENTS COL 892	ADJUSTED TOTAL COL 893	MISSOURI JURISDICTION COL 894	PROFORMA ADJUSTMENTS COL 895	PROFORMA JURISDICTION COL 896
TAXES OTHER THAN INCOME TAXES-ELEC											
8-009		PROPERTY TAX				43,468,789	2,403,425	45,872,214	24,589,067		24,589,067
8-010		ELECTRIC	ELEC W/O W.C.	0	13,583,578	13,583,578	0	13,583,578	7,828,577	0	7,828,577
8-011	408	ELECTRIC - WOLF CREEK	W.C. PLANT	0	57,032,385	57,032,385	2,403,425	59,435,790	32,209,844	0	32,209,844
8-012		TOTAL PROPERTY TAX		0							
8-013		PAYROLL TAX									
8-014		STATE UNEMPLOYMENT	SAL & WAGES	0	18,021	18,021	0	18,021	8,692	0	8,692
8-015		FEDERAL UNEMPLOYMENT	SAL & WAGES	0	187,190	187,190	0	187,190	101,552	0	101,552
8-016		FICA	SAL & WAGES	0	12,120,889	12,120,889	424,327	12,545,317	8,805,943	0	8,805,943
8-017		WOLF CREEK	W/C PROD PAY	0	2,577,708	2,577,708	45,801	2,623,507	1,410,003	0	1,410,003
8-018		PAYROLL TAX CONTRA	SAL & WAGES	0	(3,228,416)	(3,228,416)	0	(3,228,416)	(1,751,443)	0	(1,751,443)
8-019		TOTAL PAYROLL TAX		0	11,873,191	11,873,191	470,428	12,343,619	8,574,747	0	8,574,747
8-020		MSC TAX									
8-021		GROSS RECEIPTS TAX - RETAIL	100 MO	0	38,812,079	38,812,079	(38,812,079)	0	0	0	0
8-022		STATE CAPITAL STOCK	TOTAL PLANT	0	(754,434)	(754,434)	1,036,305	281,871	152,917	0	152,917
8-023		ENVIRONMENTAL TAX	TSFR 7-056	0	0	0	0	0	0	0	0
8-024		OTHER MSC	100 MO	0	150,880	150,880	0	150,880	150,880	0	150,880
8-025		TOTAL MSC TAX		0	39,209,524	39,209,524	(38,775,774)	433,751	303,796	0	303,796
8-026		TOTAL OTHER TAXES W/O EARNINGS TAX		0	107,914,080	107,914,080	(38,901,820)	72,012,159	39,088,187	0	39,088,187
8-027		RECAP FOR INCOME TAXES									
8-028		OTHER TAXES W/O EARNINGS TAX	TSFR 8-031	0	107,914,080	107,914,080	(38,901,820)	72,012,159	39,088,187	0	39,088,187
8-029		LESS ENVIRONMENTAL TAX	TSFR 8-027	0	0	0	0	0	0	0	0
8-030		OTHER TAX W/O EARN. & ENVR.		0	107,914,080	107,914,080	(38,901,820)	72,012,159	39,088,187	0	39,088,187
8-031		RECAP OTHER TAXES									
8-032		KCMO EARNINGS TAX	TSFR 8-031	0	107,914,080	107,914,080	(38,901,820)	72,012,159	39,088,187	0	39,088,187
8-033		TOTAL TAXES OTHER THAN INCOME TAX	TSFR 7-055	0	108,458,414	108,458,414	(38,920,225)	72,538,089	39,608,116	184,244	704,173
8-034				0						184,244	39,792,360
8-035		RECAPS FOR CASH WORKING CAPITAL									
8-036		TOTAL PAYROLL TAX FOR CASH WORKING CAPITAL									
8-037		CAPITAL STOCK & OTHER MSC TAXES									
8-038		STATE UNEMP. PAYROLL TAX	TSFR 8-017	0	18,021	18,021	0	18,021	8,692	0	8,692
8-039		FEDERAL UNEMP. PAYROLL TAX	TSFR 8-018	0	187,190	187,190	0	187,190	101,552	0	101,552
8-040		FICA	TSFR 8-019	0	12,120,889	12,120,889	424,327	12,545,317	8,805,943	0	8,805,943
8-041		PAYROLL TAX CONTRA	TSFR 8-021	0	(3,228,416)	(3,228,416)	0	(3,228,416)	(1,751,443)	0	(1,751,443)
8-042		STATE CAPITAL STOCK TAX	TSFR 8-028	0	(754,434)	(754,434)	1,036,305	281,871	152,917	0	152,917
8-043		OTHER MSC TAXES	TSFR 8-026	0	150,880	150,880	0	150,880	150,880	0	150,880
8-044		TOTAL PAYROLL TAX W/O CASH WORKING CAPITAL		0	5,491,851	5,491,851	1,460,332	9,952,883	5,468,540	0	5,468,540
8-045		CAPITAL STOCK & OTHER MSC TAXES		0							

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
2008 TEST YEAR INCL KNOWN & MEAS TO 8-307 (SEPT TRUE-UP)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS
8-009		TAXES OTHER THAN INCOME TAXES-ELEC	
8-010	408	PROPERTY TAX	
8-011		ELECTRIC	ELEC W/O W.C.
8-012		ELECTRIC - WOLF CREEK	W.C. PLANT
8-013		TOTAL PROPERTY TAX	
8-014			
8-015	408	PAYROLL TAX	
8-016		STATE UNEMPLOYMENT	SAL & WAGES
8-017		FEDERAL UNEMPLOYMENT	SAL & WAGES
8-018		FICA	WC PROD PAY
8-019		WOLF CREEK	SAL & WAGES
8-020		PAYROLL TAX CONTRA	
8-021		TOTAL PAYROLL TAX	
8-022			
8-023	408	MSC TAX	
8-024		GROSS RECEIPTS TAX - RETAIL	100 MO
8-025		STATE CAPITAL STOCK	TOTAL TAX
8-026		ENVIRONMENTAL TAX	TSFR 7-066
8-027		OTHER MSC	100 MO
8-028		TOTAL MSC TAX	
8-029			
8-030		TOTAL OTHER TAXES W/O EARNINGS TAX	
8-031			
8-032		RECAP FOR INCOME TAXES	
8-033		OTHER TAXES W/O EARNINGS TAX	TSFR 8-031
8-034		LESS ENVIRONMENTAL TAX	TSFR 8-027
8-035		OTHER TAX W/O EARN. & ENVR.	
8-036			
8-037		RECAP OTHER TAXES	
8-038		OTHER TAXES W/O EARNINGS TAX	TSFR 8-031
8-039		KCMO EARNINGS TAX	TSFR 7-055
8-040		TOTAL TAXES OTHER THAN INCOME TAX	
8-041			
8-042			
8-043			
8-044			
8-045			
8-046			
8-047			
8-048			
8-049			
8-050			
8-051		RECAP FOR CASH WORKING CAPITAL	
8-052		TOTAL PAYROLL TAX W/O CREEK/STATE	
8-053		CAPITAL STOCK & OTHER MSC TAXES	
8-054		STATE UNEMP. PAYROLL TAX	TSFR 8-017
8-055		FEDERAL UNEMP. PAYROLL TAX	TSFR 8-018
8-056		FICA	TSFR 8-019
8-057		PAYROLL TAX CONTRA	TSFR 8-021
8-058		STATE CAPITAL STOCK TAX	TSFR 8-026
8-059		OTHER MSC TAXES	TSFR 8-028
8-060		TOTAL PAYROLL TAX W/O CREEK/STATE	
8-061		CAPITAL STOCK & OTHER MSC TAXES	

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT THRU-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 688	Q4 2006 PROJECTED COL 689	SYSTEM TOTAL COL 691	ADJUSTMENTS COL 692	ADJUSTED TOTAL COL 693	MISSOURI JURISDICTION COL 694	PROFORMA ADJUSTMENTS COL 695	PROFORMA JURISDICTION COL 696
7-009		INCOME SUBJECT TO TAXATION									
7-010		REVENUES	TSFR 2-048	0	1,140,357,015	1,140,357,015	(31,515,776)	1,108,841,237	614,807,723	33,430,000	648,237,723
7-011											
7-012		DEDUCTIONS:									
7-013		OPER & MAINT EXPENSES	TSFR 4-340	0	604,169,328	604,169,328	29,500,482	633,669,809	349,337,779	222,311	349,560,890
7-014		LESS: DEPR CHG THRU CLEARING-OP (OMA)	170 * 7-018 & 5-186 100	0	1,471,581	1,471,581	351,055	1,822,636	978,192	0	878,192
7-015		LESS: NUCLEAR FUEL - AMORT	TSFR 4-087	0	13,965,058	13,965,058	427,150	14,392,208	8,210,485	0	8,210,485
7-016		NET OPER & MAINT EXPENSES		0	588,732,866	588,732,866	28,722,278	617,455,144	340,151,102	222,311	340,374,013
7-017											
7-018		OTHER TAXES W/O EARNINGS & ENVIROM TAX	TSFR 6-038	0	107,914,080	107,914,080	(35,991,320)	72,922,760	39,088,187	0	39,088,187
7-019											
7-020		DEPRECIATION & AMORTIZATION									
7-021		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1	0	13,965,058	13,965,058	0	13,965,058	7,968,804	0	7,968,804
7-022		STRAIGHT LINE TAX DEPR - REGULAR	TOTAL PLANT	0	133,123,707	133,123,707	(14,310,878)	118,812,829	64,459,983	0	64,459,983
7-023		SL TAX DEPR - CREDIT RATIO DEPR - MO	303	0	5,041,098	5,041,098	1,150,822	6,191,920	3,349,133	0	3,349,133
7-024		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-198	0	0	0	21,679,081	21,679,081	21,679,081	0	21,679,081
7-025		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-198	0	0	0	4,000,000	4,000,000	0	0	0
7-026		TAX AMORT OVER(UNDER) SL - NUC FUEL	E1	0	(287,800)	(287,800)	0	(287,800)	(152,685)	0	(152,685)
7-027		TAX AMORT OVER(UNDER) SL - REGULAR	303	0	31,385,783	31,385,783	31,385,783	62,771,566	34,011,084	0	34,011,084
7-028		TAX AMORT OVER(UNDER) SL - REGULAR	TOTAL PLANT	0	(3,433,946)	(3,433,946)	(2,672,804)	(6,106,750)	(1,445,717)	0	(1,445,717)
7-029		TAX AMORT OVER(UNDER) SL - CREDIT RATIO	TSFR 47-059	0	0	0	(21,679,081)	(21,679,081)	(21,679,081)	0	(21,679,081)
7-030		TAX AMORT OVER(UNDER) SL - CREDIT RATIO	TSFR 47-059	0	0	0	(4,000,000)	(4,000,000)	0	0	0
7-031		NO ADDITIONAL DEPRECIATION	TSFR 5-154	0	3,500,000	3,500,000	0	3,500,000	0	0	0
7-032		AMORT OF GAIN ON SALE OF EMISSION CR	TSFR 5-043	0	0	0	0	0	0	0	0
7-033		COST OF REMOVAL INCURRED FOR PRE-81 PROP	D1	0	3,597,335	3,597,335	(3,597,335)	0	0	0	0
7-034		TOTAL DEPRECIATION & AMORTIZATION		0	(5,864,890)	(5,864,890)	5,964,830	0	0	0	0
7-035				0	181,053,577	181,053,577	17,874,838	198,928,415	108,168,651	0	108,168,651
7-036		PERMANENT TAX ITEMS									
7-037		MANUFACTURERS DEDUCTION	D1	0	1,831,890	1,831,890	1,831,890	3,663,780	1,969,088	0	1,969,088
7-038		MEALS & ENT 50% DISALLOWED	SAL & WAGES	0	(525,548)	(525,548)	182,781	(342,767)	(183,954)	0	(183,954)
7-039		TOTAL PERMANENT ITEMS		0	1,306,342	1,306,342	2,014,671	3,321,013	1,785,144	0	1,785,144
7-040											
7-041		INTEREST & OTHER DEDUCTIONS	TSFR 1-022	0	0	0	438,857	438,857	438,857	0	438,857
7-042		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-022	0	0	0	78,788	78,788	0	0	0
7-043		INTEREST ON CUSTOMER DEPOSITS - KS	TOTAL PLANT	0	35,674,297	35,674,297	(35,674,297)	0	0	0	0
7-044		OTHER BOOK DEDUCTIONS	%-039 * 1-055	0	80,850,227	80,850,227	(1,285,931)	79,564,296	31,396,389	(18,518)	31,377,881
7-045		INTEREST EXPENSE		0	98,724,524	98,724,524	(38,942,575)	60,000,349	31,835,258	(18,518)	31,816,738
7-046		TOTAL INTEREST & OTHER DEDUCTIONS		0	978,771,211	978,771,211	(24,132,909)	954,638,302	531,046,290	204,393	921,250,683
7-047		TOTAL DEDUCTIONS		0	184,625,804	184,625,804	(7,380,889)	187,244,535	93,781,433	33,225,807	128,987,040
7-048		INCOME SUBJECT TO TAXATION		0	544,334	544,334	(24,405)	519,929	519,929	184,244	704,173
7-049		KOMO EARNINGS TAX	100 MO	0	0	0	0	0	0	0	0
7-050		ENVIRONMENTAL TAX	%-015 * 7-053	0	0	0	0	0	0	0	0
7-051											
7-052		FEDERAL TAX CALCULATION									
7-053		NET TAXABLE INCOME	TSFR 7-053	0	184,625,804	184,625,804	(7,380,889)	187,244,535	93,781,433	33,225,807	128,987,040
7-054		DEDUCT: STATE INCOME TAX	TSFR 7-072	0	8,617,618	8,617,618	(182,132)	8,435,486	5,012,101	1,722,538	6,734,637
7-055		DEDUCT: CITY EARNINGS TAX	TSFR 7-055	0	544,334	544,334	(24,405)	519,929	519,929	184,244	704,173
7-056		FEDERAL TAXABLE INCOME		0	155,463,854	155,463,854	(7,174,332)	148,289,522	83,228,403	119,549,230	119,549,230
7-057		FEDERAL TAX @ 35%	%-010 * 7-052	0	54,412,348	54,412,348	(2,511,018)	51,901,330	30,880,291	10,961,590	41,841,881
7-058		DEDUCT: WIND PROD / RAD TAX CREDIT	E1	0	2,013,128	2,013,128	0	2,013,128	4,784,523	0	4,784,523
7-059		NET FEDERAL INCOME TAX		0	52,399,223	52,399,223	(6,884,710)	45,514,513	26,095,788	10,961,590	37,057,357
7-060											
7-061		STATE TAX CALCULATION									
7-062		NET TAXABLE INCOME	TSFR 7-053	0	184,625,804	184,625,804	(7,380,889)	187,244,535	93,781,433	33,225,807	128,987,040
7-063		DEDUCT: FEDERAL INCOME TAX @ 50%	%-012 * 7-055	0	28,199,811	28,199,811	(4,442,355)	21,757,456	13,047,884	5,480,765	18,528,679
7-064		DEDUCT: CITY EARNINGS TAX @ 100%	%-013 * 7-055	0	544,334	544,334	(24,405)	519,929	519,929	184,244	704,173
7-065		STATE TAXABLE INCOME		0	137,881,669	137,881,669	(2,914,109)	134,967,560	80,193,620	17,560,588	107,754,189
7-066		STATE TAX @ 6.25	%-011 * 7-071	0	8,817,016	8,817,016	(182,132)	8,435,484	5,012,101	1,722,538	6,734,637
7-067		TOTAL FEDERAL & STATE TAX		0	81,016,839	81,016,839	(9,086,842)	71,930,997	31,107,869	12,684,125	43,791,994

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
2008 TEST YEAR INCL KNOWN & MEAS TO 8-00-07 (SEPT TRUE-UP)

Highly Confidential Information designated by "***"

LINE NO.	ACT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-Q4 2008 ACTUAL COL. 539	Q4 2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-075		TOTAL CURRENTLY PAYABLE TAXES		0	61,581,173	61,581,173	(9,091,247)	52,489,925	31,627,788	12,862,388	44,490,167
7-076		DEFERRED INCOME TAXES									
7-077	410 - 411	BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	0	6,808,589	6,808,589	(6,808,589)	(0)	(0)	0	(0)
7-078		TAX DEPRAMORT OVERUNDER, REGULATORY SL	%-017 (7,427)	0	(102,731)	(102,731)	0	(102,731)	(58,606)	0	(58,606)
7-079		TAX AMORT OVERUNDER, SL - NUC FUEL	%-017 (7,428)	0	(12,048,947)	(12,048,947)	0	(12,048,947)	13,056,388	0	13,056,388
7-080		TAX AMORT OVERUNDER, SL - REGULAR	%-017 (7,428)	0	(1,318,245)	(1,318,245)	0	(1,318,245)	(554,991)	0	(554,991)
7-081		TAX DEPR OVERUNDER, SL - CREDIT PAYDOWN	%-017 (7,428)	0	0	0	(8,322,294)	(8,322,294)	0	0	(8,322,294)
7-082		TOTAL TAX DEPRAMORT (OLD) REGULATORY SL	%-017 (7,427)	0	10,627,971	10,627,971	2,452,204	13,080,175	4,120,487	0	4,120,487
7-083		TURNAROUND OF DT ON BASIS DIFFERENCES									
7-084		MO GROSS APLDC	100 MO	0	0	0	(1,251,278)	(1,251,278)	(1,251,278)	0	(1,251,278)
7-085		APDC DEPRICAP NT W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	0	0	(227,106)	(227,106)	(121,708)	0	(121,708)
7-086		CAC	TD	0	0	0	(98,781)	(98,781)	(56,353)	0	(56,353)
7-087		REPAIR ALLOWANCE	TD	0	0	0	321,985	(321,985)	171,930	0	171,930
7-088		REPAIR EXPENSE - WC	W.C. PLANT	0	0	0	(878,253)	(878,253)	(468,494)	0	(468,494)
7-089		CAPITALIZED BENEFITS - ALLOCATED	PROD W/O W.C.	0	0	0	(280,886)	(280,886)	(157,928)	0	(157,928)
7-090		PRIOR TAX CAPITALIZED - ALLOC - W/O	TD	0	0	0	(1,382,413)	(1,382,413)	(742,978)	0	(742,978)
7-091		OTHER AC 282 ITEMS	100 MO	0	0	0	(80,936)	(80,936)	(6,941)	0	(6,941)
7-092		ASBL DEFERRED TAX AMORTIZATION	W.C. PLANT	0	0	0	(145,905)	(145,905)	(45,890)	0	(45,890)
7-093		5% LTC - MISSOURI ONLY	TOTAL PLANT	0	0	0	(1,572,613)	(1,572,613)	(853,151)	0	(853,151)
7-094		TOTAL TURNAROUND OF DT ON BASIS DIFFERENCES	100 MO	0	0	0	(1,484,275)	(1,484,275)	(805,227)	0	(805,227)
7-095	411	DEFERRED INVESTMENT TAX CR AMORT					(7,155,700)	(7,155,700)	(4,246,857)	0	(4,246,857)
7-096		BOOK DEFERRED TCO AMORT	TOTAL PLANT	0	(1,148,903)	(1,148,903)	1,148,903	0	0	0	0
7-097		AMORTIZATION OF W/C	ELEC W/O W.C.	0	0	0	(1,894,454)	(1,894,454)	(1,009,885)	0	(1,009,885)
7-098		NET DEFERRED INVESTMENT TAX CR AMORT	W.C. PLANT	0	(1,148,903)	(1,148,903)	(742,270)	(2,828,724)	(1,427,251)	0	(1,427,251)
7-099	410	AMORT PRIOR TAX BEN FLOW THRU PRE-41 COR	100 MO	0	0	0	354,438	354,438	354,438	0	354,438
7-100		TOTAL DEFERRED TAXES		0	18,287,857	18,287,857	(12,635,468)	5,652,389	(1,487,874)	0	(1,487,874)
7-101		TOTAL INCOME TAXES LESS DEFERRAL & ENFROM		0	77,304,486	77,304,486	(21,702,310)	55,602,186	29,809,895	12,864,125	42,294,020

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
2008 TEST YEAR INCL KNOWN & MEAS TO 8-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS
7-009		INCOME SUBJECT TO TAXATION	
7-010		REVENUES	TSFR 2-049
7-011			
7-012		DEDUCTIONS:	
7-013		OPER & MAINT EXPENSES	TSFR 4-349
7-014		LESS: DEPR CHG THRU CLEARING-OP (O&M)	170 * %-018 & 5-195 * 100
7-015		LESS: NUCLEAR FUEL - AMORT	TSFR 4-087
7-016		NET OPER & MAINT EXPENSES	
7-017		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036
7-018			
7-019		DEPRECIATION & AMORTIZATION	
7-020		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1
7-021		STRAIGHT LINE TAX AMORT - REGULAR	303
7-022		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-188
7-023		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-188
7-024		TAX AMORT OVER(UNDER) SL - NUC FUEL	E1
7-025		TAX AMORT OVER(UNDER) SL - REGULAR	303
7-026		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	TSFR (7-025)
7-027		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	TSFR (7-026)
7-028		ADDITIONAL DEPRECIATION	TSFR 5-194
7-029		AMORTIZATION - CHANGE IN WC LIFE	TSFR 5-443
7-030		COST OF REMOVAL INCURRED ON PRE-61 PROP	TSFR 5-185
7-031		COST OF REMOVAL PROVIDED FOR PRE-61 PROP	D1
7-032		TOTAL DEPRECIATION & AMORTIZATION	
7-033		PERMANENT TAX ITEMS	D1
7-034		MANUFACTURERS DEDUCTION	
7-035		MEALS & ENT 50% DISALLOWED	SAL & WAGES
7-036		TOTAL PERMANENT ITEMS	
7-037		INTEREST & OTHER DEDUCTIONS	
7-038		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-022
7-039		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-023
7-040		OTHER BOOK DEDUCTIONS	TOTAL PLANT
7-041		INTEREST EXPENSE	%-039 * 1-085
7-042		TOTAL INTEREST & OTHER DEDUCTIONS	
7-043		TOTAL DEDUCTIONS	
7-044		INCOME SUBJECT TO TAXATION	
7-045		KCMO EARNINGS TAX	100 MO
7-046		ENVIRONMENTAL TAX	%-015 * 7-053
7-047		FEDERAL TAX CALCULATION	
7-048		NET TAXABLE INCOME	TSFR 7-053
7-049		DEDUCT: STATE INCOME TAX	TSFR 7-072
7-050		DEDUCT: CITY EARNINGS TAX	TSFR 7-055
7-051		FEDERAL TAXABLE INCOME	%-010 * 7-062
7-052		FEDERAL TAX @ 35%	E1
7-053		DEDUCT: WIND PROD / RAD TAX CREDIT	
7-054		NET FEDERAL INCOME TAX	
7-055		STATE TAX CALCULATION	
7-056		NET TAXABLE INCOME	TSFR 7-053
7-057		DEDUCT: FEDERAL INCOME TAX @ 50%	%-012 * 7-065
7-058		DEDUCT: CITY EARNINGS TAX @ 100%	%-013 * 7-055
7-059		STATE TAXABLE INCOME	%-011 * 7-071
7-060		STATE TAX @ 6.25	
7-061		TOTAL FEDERAL & STATE TAX	

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
2008 TEST YEAR INCL KNOWN & MEAS TO 8-30-07 (BEFT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS
7-075		TOTAL CURRENTLY PAYABLE TAXES	
7-076			
7-077			
7-078	410 - 411	DEFERRED INCOME TAXES	
7-079		BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT
7-080			%-017 (7-027)
7-081		TAX DEPR(MORT OVER(UNDER) REGULATORY SL	%-017 (7-028)
7-082		TAX AMORT OVER(UNDER) SL - NUC FUEL	%-017 (7-029)
7-083		TAX DEPR OVER(UNDER) SL - REGULAR	%-017 (7-030)
7-084		TAX AMORT OVER(UNDER) SL - REGULAR	%-017 (7-031)
7-085		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	
7-086		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-XS	
7-087		TOTAL TAX DEPR(MORT Q/U) REGULATORY SL	
7-088		TURNAROUND OF DIT ON BASIS DIFFERENCES	
7-089		MO GROSS AELDC	100 MO
7-090		AFDC DEPR(CAP INT) W/O FUEL & WC CONSTR	ELEC W/O W.C.
7-091		AFDC DEPR(CAP INT) - NUC FUEL	E1
7-092		CAC	TD
7-093		REPAIR ALLOWANCE	TD
7-094		REPAIR EXPENSE - WC	W.C. PLANT
7-095		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.
7-096		CAPITALIZED BENEFITS - ALLOCATED	TD
7-097		CAPITALIZED BENEFITS - MISSOURI ONLY	100 MO
7-098		PROP. TAX CAPITALIZED - ALLOC. - WC	W.C. PLANT
7-099		PROP. TAX CAPITALIZED - MO	100 MO
7-100		OTHER MO 200 ITEMS	TOTAL PLANT
7-101		ANNUAL DEFERRED TAX AMORTIZATION	TOTAL PLANT
7-102		%-ITC - MISSOURI ONLY	100 MO
7-103		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES	
7-104			
7-105			
7-106		DEFERRED INVESTMENT TAX OR AMORT	
7-107		BOOK DEFERRED ITC AMORT	TOTAL PLANT
7-108		AMORTIZATION OF ITC	ELEC W/O W.C.
7-109		AMORTIZATION OF W/O ITC	W.C. PLANT
7-110		NET DEFERRED INVESTMENT TAX OR AMORT	
7-111			
7-112	410	AMORT PRIOR TAX BEN FLOW THRU PRE-81 COR	100 MO
7-113			
7-114		TOTAL DEFERRED TAXES	
7-115		TOTAL INCOME TAXES LESS EARNING & ENVIRON	
7-116			

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
2008 TEST YEAR INCL KNOWN & MEAS TO 8-30-07 (SEPT TRAIL-BUD)

Highly Confidential Information designated by "TOP SECRET"

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 599	Q4 2008 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
8-009	190	ACCT 190 ACCUM DEFERRED TAX									
8-010		VACATION ACCRUAL	SAL & WAGES	0	(4,957,335)	(4,557,335)	(55,763)	(4,653,068)	(2,524,341)	0	(2,524,341)
8-011		INJURIES & DAMAGES RESERVE	904	0	(1,483,224)	(1,483,224)	77,228	(1,405,996)	(981,896)	0	(1,405,996)
8-012		TOTAL ACCT 190		0	(6,440,559)	(6,040,559)	(19,535)	(6,059,094)	(3,506,237)	0	(3,506,237)
8-013											
8-014	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0	0	0
8-015											
8-016	282	LIBERALIZED DEPRECIATION	PTD W/O W.C.	0	313,515,616	313,515,616	47,987,815	361,483,431	193,637,747	0	193,637,747
8-017		METHOD LIFE DEPRECIATION - NON WOLF CREEK	DT	0	146,603,152	146,603,152	(10,941,500)	135,661,652	72,911,331	0	72,911,331
8-018		WOLF CREEK - 20-YR LIFE DIFFERENCE ON NS	100 KS	0	11,543,041	11,543,041	242,527	11,785,568	5,624,550	0	5,624,550
8-019		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	100 MO	0	5,508,806	5,508,806	115,744	5,624,550	842,095	0	842,095
8-020		NUCLEAR FUEL	EI	0	1,461,274	1,461,274	14,840	1,476,114	(8,241,944)	0	(8,241,944)
8-021		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	0	0	0	0	0	0	0	0
8-022		RESERVE FOR CREDIT RATIO AMORT - NS	100 KS	0	0	0	0	0	0	0	0
8-023		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	0	(13,789,899)	(13,789,899)	(258,371)	(14,079,070)	(14,079,070)	0	(14,079,070)
8-024		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	0	(5,466,465)	(5,466,465)	(115,274)	(5,601,739)	(5,601,739)	0	(5,601,739)
8-025		TOTAL LIBERALIZED DEPRECIATION		0	459,355,725	459,355,725	30,752,817	490,108,542	247,092,570	0	247,092,570
8-026											
8-027		ACCT DIT ON BASIS DIFFERENCES									
8-028		GROSS AFDC - WOLF CREEK CONTRACTION	100 MO	0	24,172,068	24,172,068	1,251,387	25,423,456	25,423,456	0	25,423,456
8-029		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	4,105,994	4,105,994	231,283	4,337,287	2,324,366	0	2,324,366
8-030		AFDC DEBT - NUCLEAR FUEL	EI	0	295,510	295,510	4,181	299,691	170,968	0	170,968
8-031		CMAC	T&D	0	(16,703,032)	(16,703,032)	(859,387)	(17,562,419)	(9,377,800)	0	(9,377,800)
8-032		REPAIR ALLOWANCE	W.C. PLANT	0	39,325,717	39,325,717	2,743,121	42,068,838	22,483,486	0	22,483,486
8-033		REPAIR EXPENSE - WC	PROD W/O W.C.	0	10,333,750	10,333,750	275,538	10,609,288	5,963,741	0	5,963,741
8-034		PENSIONS CAPITALIZED-ASSIGNED	100 MO	0	29,146,454	29,146,454	346,780	29,493,234	15,851,135	0	15,851,135
8-035		PAYROLL TAX CAPITALIZED-ASSIGNED	T&D	0	822,040	822,040	175,377	997,417	997,417	0	997,417
8-036		PROF TAX CAPITALIZED-ASSIGNED	100 MO	0	646,717	646,717	132,323	779,040	779,040	0	779,040
8-037		PROF TAX CAPITALIZED-ASSIGNED - WC	100 MO	0	0	0	0	0	0	0	0
8-038		PROF TAX CAPITALIZED-ASSIGNED - WC	100 MO	0	2,886,529	2,886,529	(246,593)	2,641,966	2,641,966	0	2,641,966
8-039		PROF TAX CAPITALIZED-ASSIGNED - WC	W.C. PLANT	0	64,808	64,808	1,824,581	1,889,389	1,062,373	0	1,062,373
8-040		PROF TAX CAPITALIZED-ASSIGNED - WC	PROD W/O W.C.	0	0	0	0	0	0	0	0
8-041		HEALTH & WELFARE CAPITALIZED	100 MO	0	380,795	380,795	82,903	463,698	238,921	0	238,921
8-042		MSO140 - STRATEGIC INITIATIVE CAP	100 MO	0	506,462	506,462	10,641	517,103	517,103	0	517,103
8-043		OTHER MISCELLANEOUS	TOTAL PLANT	0	15,824,645	15,824,645	740,500	16,565,145	8,986,660	0	8,986,660
8-044		TOTAL ACCT DIT ON BASIS DIFFERENCES		0	111,810,438	111,810,438	9,889,673	121,699,111	78,040,854	0	78,040,854
8-045											
8-046		TOTAL ACCT 282		0	571,166,183	571,166,183	37,442,490	608,608,673	325,133,824	0	325,133,824
8-047											
8-048		3% INVESTMENT TAX CREDIT	100 KS	0	0	0	0	0	0	0	0
8-049											
8-050		MSIC DEFERRED INCOME TAX (RATEBASE ITEMS)									
8-051		REG ASSET - DSM PROGRAMS - MO	100 MO	0	1,340,905	1,340,905	1,186,763	2,526,668	2,526,668	0	2,526,668
8-052		REG ASSET - DSM PROGRAMS - KS	100 MO	0	882,072	882,072	(882,072)	0	0	0	0
8-053		JANUARY 2002 ICE STORM	100 MO	0	142,943	142,943	(142,943)	0	0	0	0
8-054		REG ASSET - REFUNDABLE CUST ADV - MO	100 MO	0	(82,249)	(82,249)	1,151	(81,098)	(70,733)	0	(70,733)
8-055		REG ASSET - REFUNDABLE CUST ADV - KS	100 KS	0	(1,075,650)	(1,075,650)	1,075,650	0	0	0	0
8-056		NUCLEAR FUELING OUTAGE	DS	0	5,234,415	5,234,415	(5,234,415)	0	0	0	0
8-057		SO2 EMISSIONS ALLOWANCE SALES	EI	0	(24,235,947)	(24,235,947)	(318,988)	(24,554,935)	(14,008,073)	0	(14,008,073)
8-058		TOTAL ACCT 283 (RATEBASE ITEMS)		0	(15,746,343)	(15,746,343)	(6,338,557)	(22,084,899)	(11,539,139)	0	(11,539,139)
8-059											
8-060		TOTAL ACCUMULATED DEFERRED TAXES		0	549,376,281	549,376,281	37,087,408	586,463,689	310,088,408	0	310,088,408

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-RESERVE
2007 TEST YEAR INCL. KNOWN & MEAS TO RSDAT (SEPT TRIMSEP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	01-01-2006 ACTUAL COL. 385	04-01-2006 PROJECTED COL. 386	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT									
11-010		STEAM									
11-011	310	LAND & LAND RIGHTS	D1	8,763,891	8,763,891	8,763,891	0	8,763,891	4,710,152	0	4,710,152
11-012		TOTAL ACCOUNT 310		8,763,891	8,763,891	8,763,891	0	8,763,891	4,710,152	0	4,710,152
11-013		STRUCTURES & IMPROVEMENTS	D1	85,479,129	86,072,385	86,072,385	1,835,078	87,907,461	47,245,846	0	47,245,846
11-014		LEASE HOLD IMPROVEMENTS - P&M	D1	245,144	246,144	246,144	0	246,144	131,733	0	131,733
11-015		STRUCTURES & IMPROVEMENTS - HS	D1	8,923,285	8,923,285	8,923,285	0	8,923,285	4,795,819	0	4,795,819
11-016		TOTAL ACCOUNT 311		94,647,559	95,241,794	95,241,794	1,835,078	97,076,870	52,173,417	0	52,173,417
11-017		BOILER PLANT EQUIPMENT	D1	548,507,650	549,554,775	549,554,775	55,793,578	605,348,351	325,322,915	0	325,322,915
11-018		UNIT TRANS	D2	23,487,206	23,487,206	23,487,206	(70,253)	23,416,953	12,580,877	0	12,580,877
11-020		ACC EQUIPMENT	D1	33,680,012	33,921,040	33,921,040	18,586	33,939,626	18,239,978	0	18,239,978
11-021		BOILER PLANT EQUIPMENT - HS	D1	235,695,777	235,695,777	235,695,777	(2,695,944)	233,000,833	125,118,237	0	125,118,237
11-023		TOTAL ACCOUNT 312		839,380,165	842,658,898	842,658,898	52,604,342	895,263,240	461,272,008	0	461,272,008
11-024		TURBOGENERATOR UNITS	D1	228,000,736	229,314,583	229,314,583	3,355,471	232,670,054	125,048,498	0	125,048,498
11-025		TOTAL ACCOUNT 314		228,000,736	229,314,583	229,314,583	3,355,471	232,670,054	125,048,498	0	125,048,498
11-026		ACCESSORY ELECTRIC EQUIPMENT	D1	88,858,827	88,799,414	88,799,414	2,097,855	90,897,269	48,852,821	0	48,852,821
11-027		ACCESSORY ELECTRIC EQUIPMENT - P&M	D1	39,557,041	39,557,041	39,557,041	0	39,557,041	21,259,928	0	21,259,928
11-028		ACC ELEC EQUIP - COMPUTERS (LINE 391)	D1	14,320	14,320	14,320	0	14,320	7,696	0	7,696
11-030		TOTAL ACCOUNT 315		128,429,888	128,370,775	128,370,775	2,097,855	130,468,630	70,120,245	0	70,120,245
11-032		MISC. POWER PLANT EQUIPMENT	D1	24,029,444	24,307,178	24,307,178	1,219,668	25,527,046	13,719,508	0	13,719,508
11-033		MISC. POWER PLANT EQUIPMENT - HS	D1	2,305,286	2,305,286	2,305,286	0	2,305,286	1,238,978	0	1,238,978
11-034		TOTAL ACCOUNT 316		26,334,730	26,612,464	26,612,464	1,219,668	27,832,332	14,958,486	0	14,958,486
11-035		TOTAL STEAM PLANT		1,323,552,410	1,330,971,405	1,330,971,405	61,312,412	1,392,283,817	748,282,803	0	748,282,803
11-037		NUCLEAR									
11-038		LAND & LAND RIGHTS	D1	3,411,585	3,411,585	3,411,585	0	3,411,585	1,833,556	0	1,833,556
11-039		MISSOURI GROSS APCD	100 MO	0	0	0	0	0	0	0	0
11-040		TOTAL LAND & LAND RIGHTS		3,411,585	3,411,585	3,411,585	0	3,411,585	1,833,556	0	1,833,556
11-041		STRUCTURES & IMPROVEMENTS	D1	398,999,574	398,999,574	398,999,574	158,006	399,157,580	214,526,128	0	214,526,128
11-042		MISSOURI GROSS APCD	100 MO	19,188,175	19,188,175	19,188,175	0	19,188,175	19,188,175	0	19,188,175
11-043		TOTAL STRUCTURES & IMPROVEMENTS		418,187,750	418,187,749	418,187,749	158,006	418,345,755	233,694,303	0	233,694,303
11-044		REACTOR PLANT EQUIPMENT	D1	635,470,372	635,390,336	635,390,336	(241,866)	635,148,470	340,504,909	0	340,504,909
11-045		MISSOURI GROSS APCD	100 MO	49,325,874	49,161,484	49,161,484	(931,542)	48,229,942	48,229,942	0	48,229,942
11-046		TOTAL REACTOR PLANT EQUIPMENT		684,796,246	684,551,820	684,551,820	(1,173,408)	683,380,392	391,734,831	0	391,734,831
11-047		TURBOGENERATOR UNITS	D1	165,886,038	166,046,882	166,046,882	(744)	166,046,838	89,241,373	0	89,241,373
11-051		MISSOURI GROSS APCD	100 MO	5,951,539	5,951,464	5,951,464	0	5,951,464	5,951,464	0	5,951,464
11-052		TOTAL TURBOGENERATOR UNITS		171,747,575	171,898,146	171,898,146	(744)	171,897,402	95,092,837	0	95,092,837
11-053		ACCESSORY ELECT. EQUIPMENT	D1	132,559,389	135,034,904	135,034,904	75,700	135,110,604	72,815,181	0	72,815,181
11-054		MISSOURI GROSS APCD	100 MO	6,544,234	6,500,780	6,500,780	75,700	6,500,780	6,500,780	0	6,500,780
11-055		TOTAL ACCESSORY ELECT. EQUIPMENT		139,113,611	141,535,684	141,535,684	75,700	141,611,384	79,315,961	0	79,315,961
11-056		MISC POWER PLANT EQUIPMENT	D1	69,241,442	69,509,615	69,509,615	1,028,470	70,538,085	37,610,687	0	37,610,687
11-057		MISSOURI GROSS APCD	100 MO	1,184,059	1,184,059	1,184,059	0	1,184,059	1,184,059	0	1,184,059
11-061		TOTAL MISC POWER PLANT EQUIPMENT		70,425,501	70,693,674	70,693,674	1,028,470	71,722,144	38,804,746	0	38,804,746
11-062		REGULATORY DISALLOWANCES									
11-064		MISC DISALLOWANCE - NOT MO LUMPS	D1	(138,513,150)	(138,222,953)	(138,222,953)	1,161,982	(135,060,971)	(72,588,506)	0	(72,588,506)
11-065		KOC DISALLOWANCE - NOT MO LUMPS	D1	(46,714,771)	(46,615,458)	(46,615,458)	0	(46,615,458)	0	0	0
11-066		KOC DISALLOWANCE - NOT MO LUMPS	D1	(123,837,782)	(123,574,521)	(123,574,521)	0	(123,574,521)	0	0	0
11-067		MISSOURI GROSS APCD	100 MO	(8,478,189)	(8,478,189)	(8,478,189)	0	(8,478,189)	(8,478,189)	0	(8,478,189)
11-068		TOTAL REGULATORY DISALLOWANCES		(138,208,245)	(137,912,486)	(137,912,486)	(5,536,488)	(143,448,972)	(80,876,507)	0	(80,876,507)
11-070		TOTAL NUCLEAR PRODUCTION PLANT		1,349,435,822	1,356,316,182	1,356,316,182	(6,460,482)	1,350,855,699	759,589,726	0	759,589,726
11-072		OTHER PRODUCTION PLANT - CT									
11-073											
11-074											

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
2008 TEST YEAR INCL KNOWN & MEAS TO 8-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 899	Q4 2008 PROJECTED COL 899	SYSTEM TOTAL COL 891	ADJUSTMENTS COL 892	ADJUSTED TOTAL COL 893	MISSOURI JURISDICTION COL 894	PROFORMA ADJUSTMENTS COL 895	PROFORMA JURISDICTION COL 896
11-076	340	LAND - CT	D1	1,008,931	1,008,931	1,008,931	0	1,008,931	542,260	0	542,260
11-076	340	LAND RIGHTS - CT	D1	93,269	93,269	93,269	0	93,269	50,128	0	50,128
11-077	341	STRUCTURES & IMPROVEMENTS - CT	D1	4,485,643	4,485,643	4,485,643	17,499	4,503,142	2,420,213	0	2,420,213
11-078	342	FUEL HOUSERS, PRODUCERS AND ACC - CT	D1	10,786,775	10,786,775	10,786,775	0	10,786,775	5,786,602	0	5,786,602
11-078	344	GENERATORS - CT	D1	281,458,830	281,458,830	281,458,830	(563,866)	280,894,964	140,217,950	0	140,217,950
11-080	344	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	13,943,090	13,943,090	13,943,090	40,970	13,984,060	7,515,732	0	7,515,732
11-081	345	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	0	0	0	(13,827)	0	0	0	0
11-082	346	TOTAL OTHER PRODUCTION PLANT - CT	D1	291,596,442	291,596,442	291,596,442	(519,087)	291,077,355	158,532,875	0	158,532,875
11-083											
11-084	340	OTHER PRODUCTION PLANT - WIND	D1	0	0	0	0	0	0	0	0
11-085	340	LAND - WIND	D1	0	0	0	0	0	0	0	0
11-086	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	0	0	0	0	0	0	0
11-087	344	GENERATORS - WIND	D1	157,016,642	157,016,642	157,016,642	217,437	157,234,079	1,690,923	0	1,690,923
11-088	344	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	350,805	350,805	75,582,133	0	75,582,133
11-089	345	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	0	0	0	0	0	0	0
11-090	346	TOTAL OTHER PRODUCTION PLANT - WIND	D1	157,016,642	157,016,642	157,016,642	(350,805)	156,665,837	77,453,056	0	77,453,056
11-091											
11-092											
11-093	350	TOTAL PRODUCTION PLANT		3,122,952,427	3,122,952,427	3,122,952,427	65,890,320	3,178,812,747	1,741,839,462	0	1,741,839,462
11-094											
11-095	350	TRANSMISSION PLANT									
11-096	350	LAND AND LAND RIGHTS	D3	1,576,767	1,576,767	1,576,767	2,655	1,582,430	851,904	0	851,904
11-097	350	LAND	D3	189,712	189,712	189,712	0	189,712	189,712	0	189,712
11-098	350	DISTRIBUTION RELATED - MO	100 MO	421,112	421,112	421,112	0	421,112	12,046,624	0	12,046,624
11-099	350	DISTRIBUTION RELATED - KS	100 KS	22,297,841	22,297,841	22,297,841	116,772	22,414,613	12,238,336	0	12,238,336
11-100	350	ALLOCATED TRANSMISSION	D3	22,297,841	22,297,841	22,297,841	116,772	22,414,613	12,238,336	0	12,238,336
11-101	350	TOTAL LAND RIGHTS		24,497,232	24,497,232	24,497,232	119,427	24,616,659	13,088,240	0	13,088,240
11-102											
11-103	350	TOTAL ACCT 350		4,399,294	4,399,294	4,399,294	52,112	4,451,406	2,505,066	0	2,505,066
11-104	352	STRUCTURES AND IMPROVEMENTS	D3	15,694	15,694	15,694	0	15,694	15,694	0	15,694
11-105	352	MO GROSS AFPC	100 MO	4,414,888	4,414,888	4,414,888	52,112	4,467,000	2,520,760	0	2,520,760
11-106	352	TOTAL ACCT 352		15,694	15,694	15,694	0	15,694	15,694	0	15,694
11-107											
11-108	353	STATION EQUIPMENT	D3	127,349,424	127,349,424	127,349,424	8,058,646	135,408,070	79,655,984	0	79,655,984
11-109	353	MO GROSS AFPC	100 MO	558,231	558,231	558,231	303,999	862,230	458,938	0	458,938
11-110	353	STATION EQUIP - COMMUN EQUIP (LIKE 357)	D3	8,194,937	8,194,937	8,194,937	8,362,547	16,557,484	84,781,967	0	84,781,967
11-111	353	TOTAL ACCT 353		134,205,246	134,205,246	134,205,246	8,362,547	142,567,793	84,781,967	0	84,781,967
11-112											
11-113	354	TOWERS AND FIXTURES	D3	4,029,892	4,029,892	4,029,892	0	4,029,892	2,165,756	0	2,165,756
11-114											
11-115	355	POLES AND FIXTURES	D3	4,241,596	4,241,596	4,241,596	0	4,241,596	4,241,596	0	4,241,596
11-116	355	DISTRIBUTION RELATED - MO	100 MO	8,355,106	8,355,106	8,355,106	0	8,355,106	45,098,007	0	45,098,007
11-117	355	DISTRIBUTION RELATED - KS	100 KS	93,988,243	93,988,243	93,988,243	4,890,237	98,878,480	49,339,603	0	49,339,603
11-118	355	TRANSMISSION EQUIPMENT	D3	91,817,554	91,817,554	91,817,554	4,890,237	96,707,791	49,339,603	0	49,339,603
11-119	355	SUBTOTAL		96,594,945	96,594,945	96,594,945	3,506	97,101,451	49,339,603	0	49,339,603
11-120	355	MO GROSS AFPC	100 MO	3,506	3,506	3,506	0	3,506	3,506	0	3,506
11-121	355	TOTAL ACCT 355		96,598,451	96,598,451	96,598,451	4,890,237	101,488,688	49,343,109	0	49,343,109
11-122											
11-123	356	OVERHEAD CONDUCTORS AND DEVICES	D3	3,868,436	3,868,436	3,868,436	0	3,868,436	3,868,436	0	3,868,436
11-124	356	DISTRIBUTION RELATED - MO	100 MO	7,600,027	7,600,027	7,600,027	0	7,600,027	38,747,763	0	38,747,763
11-125	356	DISTRIBUTION RELATED - KS	100 KS	84,356,015	84,356,015	84,356,015	1,400,910	85,756,925	42,816,189	0	42,816,189
11-126	356	TRANSMISSION EQUIPMENT	D3	79,469,478	79,469,478	79,469,478	1,400,910	80,870,388	42,816,189	0	42,816,189
11-127	356	SUBTOTAL		162,225,520	162,225,520	162,225,520	2,801,820	165,027,340	84,381,067	0	84,381,067
11-128	356	MO GROSS AFPC	100 MO	2,801,820	2,801,820	2,801,820	0	2,801,820	2,801,820	0	2,801,820
11-129	356	TOTAL ACCT 356		165,027,340	165,027,340	165,027,340	2,801,820	167,829,160	87,182,887	0	87,182,887
11-130											
11-131	357	UNDERGROUND CONDUIT	D3	3,080,287	3,080,287	3,080,287	0	3,080,287	1,655,500	0	1,655,500
11-132	357	UNDERGROUND CONDUCTORS & DEVICES	D3	2,822,716	2,822,716	2,822,716	0	2,822,716	1,517,070	0	1,517,070
11-133	358	TOTAL ACCT 357		5,903,003	5,903,003	5,903,003	0	5,903,003	3,172,570	0	3,172,570
11-134											
11-135	358	UNDERGROUND CONDUCTORS & DEVICES	D3	2,822,716	2,822,716	2,822,716	0	2,822,716	1,517,070	0	1,517,070
11-136	358	TOTAL ACCT 358		2,822,716	2,822,716	2,822,716	0	2,822,716	1,517,070	0	1,517,070
11-137											
11-138	360	TOTAL TRANSMISSION PLANT		346,684,646	346,684,646	346,684,646	14,825,233	361,509,879	197,891,154	0	197,891,154
11-139											
11-140	360	DISTRIBUTION PLANT									
11-141	360	LAND & LAND RIGHTS	D3	1,576,767	1,576,767	1,576,767	2,655	1,582,430	851,904	0	851,904
11-142	360	LAND	D3	189,712	189,712	189,712	0	189,712	189,712	0	189,712
11-143	360	DISTRIBUTION RELATED - MO	100 MO	421,112	421,112	421,112	0	421,112	12,046,624	0	12,046,624
11-144	360	DISTRIBUTION RELATED - KS	100 KS	22,297,841	22,297,841	22,297,841	116,772	22,414,613	12,238,336	0	12,238,336
11-145	360	ALLOCATED TRANSMISSION	D3	22,297,841	22,297,841	22,297,841	116,772	22,414,613	12,238,336	0	12,238,336
11-146	360	TOTAL LAND RIGHTS		24,497,232	24,497,232	24,497,232	119,427	24,616,659	13,088,240	0	13,088,240
11-147											
11-148	360	TOTAL ACCT 360		4,399,294	4,399,294	4,399,294	52,112	4,451,406	2,505,066	0	2,505,066
11-149	362	STRUCTURES AND IMPROVEMENTS	D3	15,694	15,694	15,694	0	15,694	15,694	0	15,694
11-150	362	MO GROSS AFPC	100 MO	4,414,888	4,414,888	4,414,888	52,112	4,467,000	2,520,760	0	2,520,760
11-151	362	TOTAL ACCT 362		15,694	15,694	15,694	0	15,694	15,694	0	15,694
11-152											
11-153	363	STATION EQUIPMENT	D3	127,349,424	127,349,424	127,349,424	8,058,646	135,408,070	79,655,984	0	79,655,984
11-154	363	MO GROSS AFPC	100 MO	558,231	558,231	558,231	303,999	862,230	458,938	0	458,938
11-155	363	STATION EQUIP - COMMUN EQUIP (LIKE 357)	D3	8,194,937	8,194,937	8,194,937	8,362,547	16,557,484	84,781,967	0	84,781,967
11-156	363	TOTAL ACCT 363		134,205,246	134,205,246	134,205,246	8,362,547	142,567,793	84,781,967	0	84,781,967
11-157											
11-158	364	TOWERS AND FIXTURES	D3	4,029,892	4,029,892	4,029,892	0	4,029,892	2,165,756	0	2,165,756
11-159											
11-160	365	POLES AND FIXTURES	D3	4,241,596	4,241,596	4,241,596	0	4,241,596	4,241,596	0	4,241,596
11-161	365	DISTRIBUTION RELATED - MO	100 MO	8,355,106	8,355,106	8,355,106	0	8,355,106	45,098,007	0	45,098,007
11-162	365	DISTRIBUTION RELATED - KS	100 KS	93,988,243	93,988,243	93,988,243	4,890,237	98,878,480	49,339,603	0	49,339,603
11-163	365	TRANSMISSION EQUIPMENT	D3	91,817,554	91,817,554	91,817,554	4,890,237	96,707,791	49,339,603	0	49,339,603
11-164	365	SUBTOTAL		96,594,945	96,594,945	96,594,945	3,506	97,101,451	49,339,603	0	49,339,603
11-165	365	MO GROSS AFPC	100 MO	3,506	3,506	3,506	0	3,506	3,506	0	3,506
11-166	365	TOTAL ACCT 365		96,598,451	96,598,451	96,598,451	4,890,237	101,488,688	49,343,109	0	49,343,109
11-167											
11-168	366	OVERHEAD CONDUCTORS AND DEVICES	D3	3,868,436	3,868,436	3,868,436	0	3,868,436	3,868,436	0	3,868,436
11-169	366	DISTRIBUTION RELATED - MO	100 MO	7,600,027	7,600,027	7,600,027	0	7,600,027	38,747,763	0	38,747,763
11-170	366	DISTRIBUTION RELATED - KS	100 KS	84,356,015	84,356,015	84,356,015	1,400,910	85,756,925	42,816,189	0	42,816,189
11-171	366	TRANSMISSION EQUIPMENT	D3	79,469,478	79,469,478	79,469,478	1,400,910	80,870,388	42,816,189	0	42,816,189
11-172	366	SUBTOTAL									

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT - SERVICE
2006 TEST YEAR INCL KNOWN & MEAS TO S-SOUT (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 596	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
11-141		MISSOURI	100 MO	3,806,203	3,806,203	3,806,203	12,734	3,818,937	3,818,937	0	3,818,937
11-142		KANSAS	100 KS	4,335,660	4,335,660	4,335,660	91,941	4,427,601	4,427,601	0	4,427,601
11-143		TOTAL LAND		7,941,863	7,941,863	7,941,863	104,675	8,046,558	8,046,558	0	8,046,558
11-144		LAND RIGHTS									
11-145		MISSOURI (DEPRECIABLE)	100 MO	9,097,680	9,159,141	9,159,141	174,540	9,333,681	9,333,681	0	9,333,681
11-146		KANSAS (NON-DEPRECIABLE)	100 KS	6,293,108	6,353,120	6,353,120	91,165	6,444,285	6,444,285	0	6,444,285
11-147		TOTAL LAND RIGHTS		15,390,788	15,512,261	15,512,261	272,705	15,787,966	15,787,966	0	15,787,966
11-148		TOTAL ACCT 360		23,337,872	23,454,144	23,454,144	377,380	23,831,524	23,831,524	0	23,831,524
11-149		STRUCTURES & IMPROVEMENTS									
11-150		MISSOURI	100 MO	5,209,443	5,215,311	5,215,311	(23,394)	5,191,917	5,191,917	0	5,191,917
11-151		KANSAS	100 KS	4,993,988	4,994,855	4,994,855	17,284	5,012,139	5,012,139	0	5,012,139
11-152		TOTAL ACCOUNT 361		10,180,411	10,210,166	10,210,166	(6,110)	10,204,056	10,204,056	0	10,204,056
11-153		STATION EQUIPMENT									
11-154		MISSOURI	100 MO	81,253,964	82,026,562	82,026,562	3,362,093	85,388,645	85,388,645	0	85,388,645
11-155		KANSAS	100 KS	60,133,437	60,254,534	60,254,534	795,307	61,054,841	61,054,841	0	61,054,841
11-156		SUBTOTAL ACCOUNT 362		141,387,391	142,281,116	142,281,116	4,152,370	146,443,486	146,443,486	0	146,443,486
11-157		STATION EQUIP - COMMON EQUIP (LIKE 367)									
11-158		MISSOURI	100 MO	1,811,545	1,811,545	1,811,545	94,581	1,906,126	1,906,126	0	1,906,126
11-159		KANSAS	100 KS	1,834,744	1,834,744	1,834,744	313,825	2,148,569	2,148,569	0	2,148,569
11-160		TOTAL ACCOUNT 363		3,646,289	3,646,289	3,646,289	408,386	4,054,875	4,054,875	0	4,054,875
11-161		TOTAL ACCOUNT 362		144,833,680	145,737,405	145,737,405	4,560,756	150,298,161	150,298,161	0	150,298,161
11-162		POLES, TOWERS, & FITTINGS									
11-163		MISSOURI	100 MO	118,965,676	119,357,124	119,357,124	4,794,529	124,151,653	124,151,653	0	124,151,653
11-164		KANSAS	100 KS	100,837,400	102,438,327	102,438,327	3,039,465	105,477,792	105,477,792	0	105,477,792
11-165		TOTAL ACCOUNT 364		217,799,275	221,795,451	221,795,451	7,833,994	229,633,445	229,633,445	0	229,633,445
11-166		OVERHEAD CONDUCTORS & DEVICES									
11-167		MISSOURI	100 MO	98,682,150	100,699,582	100,699,582	4,089,993	104,789,575	104,789,575	0	104,789,575
11-168		KANSAS	100 KS	79,878,016	81,196,046	81,196,046	3,105,480	84,301,525	84,301,525	0	84,301,525
11-169		TOTAL ACCOUNT 365		178,560,166	181,895,627	181,895,627	7,205,473	189,101,100	189,101,100	0	189,101,100
11-170		UNDERGROUND CONDUIT									
11-171		MISSOURI	100 MO	75,442,824	76,685,981	76,685,981	3,252,438	79,938,419	79,938,419	0	79,938,419
11-172		KANSAS	100 KS	66,392,232	67,393,394	67,393,394	3,100,334	70,493,728	70,493,728	0	70,493,728
11-173		TOTAL ACCOUNT 366		141,835,056	144,079,376	144,079,376	6,352,772	150,432,146	150,432,146	0	150,432,146
11-174		UNDERGROUND CONDUCTORS & DEV.									
11-175		MISSOURI	100 MO	156,673,038	160,767,885	160,767,885	9,680,736	170,458,621	170,458,621	0	170,458,621
11-176		KANSAS	100 KS	154,897,509	158,781,255	158,781,255	9,317,838	168,099,091	168,099,091	0	168,099,091
11-177		TOTAL ACCOUNT 367		311,570,546	319,549,141	319,549,141	19,008,572	338,557,713	338,557,713	0	338,557,713
11-178		LINE TRANSFORMERS									
11-179		MISSOURI	100 MO	27,622,082	27,622,082	27,622,082	6,111,206	33,733,288	33,733,288	0	33,733,288
11-180		KANSAS	100 KS	94,205,353	94,408,450	94,408,450	0	94,408,450	94,408,450	0	94,408,450
11-181		TOTAL ACCOUNT 368		121,827,435	122,030,532	122,030,532	6,111,206	128,141,738	128,141,738	0	128,141,738
11-182		RECORDED IN KANSAS									
11-183		MISSOURI	100 MO	18,640,882	18,708,379	18,708,379	2,889,437	21,597,816	21,597,816	0	21,597,816
11-184		KANSAS	100 KS	68,485,108	69,485,108	69,485,108	0	69,485,108	69,485,108	0	69,485,108
11-185		TOTAL ACCOUNT 369		87,126,010	88,193,487	88,193,487	2,889,437	91,082,924	91,082,924	0	91,082,924
11-186		TOTAL ACCOUNT 368		209,008,095	210,234,020	210,234,020	9,010,643	219,244,663	219,244,663	0	219,244,663
11-187		SERVICES									
11-188		MISSOURI	100 MO	40,891,493	40,891,493	40,891,493	1,971,891	42,863,384	42,863,384	0	42,863,384
11-189		KANSAS	100 KS	38,975,507	39,375,507	39,375,507	540,848	39,916,355	39,916,355	0	39,916,355
11-190		TOTAL ACCOUNT 369		79,866,999	79,866,999	79,866,999	2,512,739	82,379,738	82,379,738	0	82,379,738

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT & SERVICE
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

Highly Confidential Information designated by "H" ***

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 898	Q4 2008 PROJECTED COL 800	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
11-207	370	METERS									
11-208		MISSOURI									
11-209		RECORDED IN MISSOURI	100 MO	15,652,025	15,743,885	15,743,885	783,565	16,507,280	18,507,280	0	18,507,280
11-210		ALLOCATED TO MISSOURI	100 MO	30,018,456	30,027,434	30,027,434	0	30,027,434	30,027,434	0	30,027,434
11-211		TOTAL MO METERS		45,670,482	45,771,320	45,771,320	783,565	46,554,714	46,554,714	0	46,554,714
11-212		KANSAS									
11-213		RECORDED IN KANSAS	100 KS	12,388,227	12,454,048	12,454,048	85,615	12,539,663	0	0	0
11-214		ALLOCATED TO KANSAS	100 KS	25,151,228	25,481,874	25,481,874	0	25,481,874	0	0	0
11-215		TOTAL KS METERS		37,539,455	37,935,922	37,935,922	85,615	38,021,537	0	0	0
11-216		TOTAL ACCOUNT 370		83,210,237	83,707,242	83,707,242	869,180	84,576,422	46,554,714	0	46,554,714
11-217		INSTALLATION ON CUST. PREMISES									
11-218		MISSOURI									
11-219		KANSAS	100 MO	6,665,553	6,807,676	6,807,676	380,261	7,187,937	7,187,937	0	7,187,937
11-220		TOTAL ACCOUNT 371	100 KS	2,526,822	2,526,822	2,526,822	181,370	2,708,192	0	0	0
11-221		TOTAL ACCOUNT 371		8,122,385	8,334,500	8,334,500	561,631	8,896,131	7,187,937	0	7,187,937
11-222		STREET LIGHTS & SIGNAL SYSTEMS									
11-223		MISSOURI									
11-224		KANSAS	100 MO	7,513,730	7,589,497	7,589,497	826,682	8,416,179	8,416,159	0	8,416,159
11-225		TOTAL ACCOUNT 373	100 KS	27,745,981	28,032,132	28,032,132	677,187	28,709,319	0	0	0
11-226		TOTAL ACCOUNT 373		35,259,681	35,621,828	35,621,828	1,303,869	36,925,697	8,416,159	0	8,416,159
11-227		TOTAL DISTRIBUTION PLANT		1,443,303,261	1,455,484,378	1,455,484,378	58,560,709	1,514,045,087	817,711,487	0	817,711,487
11-228		TOTAL TRANS & DIST. PLANT		1,788,368,207	1,827,424,934	1,827,424,934	74,185,842	1,901,610,776	1,015,402,642	0	1,015,402,642
11-229		TOTAL PROD. TRANS & DIST PLANT		4,912,968,824	4,950,377,361	4,950,377,361	128,746,262	5,080,123,623	2,757,241,103	0	2,757,241,103
11-230		REGIONAL TRANSMISSION-OPS PLANT									
11-231		LAND AND LAND RIGHTS	E1	0	0	0	0	0	0	0	0
11-232		STRUCTURES & IMPROVEMENTS	E1	0	0	0	0	0	0	0	0
11-233		OFFICE FURNITURE & EQUIPMENT	E1	0	0	0	0	0	0	0	0
11-234		TRANSPORTATION EQUIPMENT	E1	0	0	0	0	0	0	0	0
11-235		TOOLS, SHOP & GARAGE EQUIPMENT	E1	0	0	0	0	0	0	0	0
11-236		TOTAL REGIONAL TRANSMISSION-OPS PLANT		0	0	0	0	0	0	0	0
11-237		GENERAL PLANT									
11-238		LAND AND LAND RIGHTS	PTD	2,252,138	2,252,138	2,252,138	2,500	2,254,638	1,223,706	0	1,223,706
11-239		STRUCTURES AND IMPROVEMENTS	PTD	52,714,655	52,714,655	52,714,655	314,285	53,028,940	28,782,585	0	28,782,585
11-240		LEASEHOLD IMPROVEMENTS	PTD	3,547,258	3,547,258	3,547,258	84,588	3,631,846	1,960,331	0	1,960,331
11-241		TOTAL ACCT 380		58,514,151	58,514,151	58,514,151	399,073	58,913,224	30,742,916	0	30,742,916
11-242		OFFICE FURNITURE & EQUIPMENT	PTD	12,870,170	13,253,043	13,253,043	1,051,454	14,304,497	7,783,777	0	7,783,777
11-243		TRANSPORTATION EQUIPMENT	PTD	28,254,822	29,120,792	29,120,792	880,703	30,001,495	16,025,230	0	16,025,230
11-244		TOOLS, SHOP & GARAGE EQUIPMENT	PTD	885,541	885,541	885,541	0	885,541	381,114	0	381,114
11-245		LABORATORY EQUIPMENT	PTD	3,197,879	3,344,702	3,344,702	187,817	3,532,519	1,917,277	0	1,917,277
11-246		POWER OPERATED EQUIPMENT	PTD	4,770,801	4,855,808	4,855,808	84,478	4,940,286	2,670,480	0	2,670,480
11-247		COMMUNICATIONS EQUIPMENT	TAD	12,011,520	11,907,168	11,907,168	1,860,586	13,767,754	7,318,531	0	7,318,531
11-248		ALLOCATED	TAD	78,320,298	80,468,738	80,468,738	6,042,590	86,511,328	46,193,381	0	46,193,381
11-249		MO GROSS AFDG	100 MO	9,280	9,280	9,280	0	9,280	9,280	0	9,280
11-250		TOTAL ACCT 387		78,329,578	80,478,018	80,478,018	6,042,590	86,518,608	46,202,661	0	46,202,661
11-251		MISCELLANEOUS EQUIPMENT	PTD	206,267	206,267	206,267	101,178	307,445	166,867	0	166,867
11-252		OTHER TANGIBLE PROPERTY	100 MO	0	0	0	0	0	0	0	0
11-253		TOTAL GENERAL PLANT		199,373,283	202,343,185	202,343,185	10,322,191	212,665,376	114,593,549	0	114,593,549
11-254		INTANGIBLE PLANT									
11-255		ORGANIZATION	PTD	72,186	72,186	72,186	0	72,186	39,179	0	39,179
11-256		FRANCHISES & CONSENTS	100 MO	22,937	22,937	22,937	0	22,937	22,937	0	22,937
11-257		OTHER	TRAN PLANT	0	0	0	0	0	0	0	0
11-258		TOTAL ACCOUNT 382		22,937	22,937	22,937	0	22,937	22,937	0	22,937

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT IN SERVICE
2008 TEST YEAR INCL KNOWN & MEAS TO 8-30-07 (SEPT TRUCK-UP)

Highly Confidential Information Designated by "ee" **

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-S 2008 ACTUAL COL 508	Q4 2008 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
11-273	303	MISC. INTANGIBLE PLANT									
11-274		6-YR SOFTWARE		14,432,750	17,076,726	17,076,726		17,076,726	9,127,976		9,127,976
11-275		CUSTOMER RELATED	C2	2,819,565	2,819,565	2,819,565		2,819,565	1,500,509		1,500,509
11-276		ENERGY RELATED	E1	18,094,804	16,719,701	16,719,701	5,734,746	24,454,447	13,143,040		13,143,040
11-277		DEMAND RELATED	D1	9,539,273	9,539,289	9,539,289		9,539,289	5,392,150		5,392,150
11-278		CORPORATE SOFTWARE		396,664	396,664	396,664		396,664	207,813		207,813
11-279		TRANSMISSION RELATED	D3	45,324,156	48,541,945	48,541,945	5,734,746	54,276,691	29,479,496		29,479,496
11-280		TOTAL 5-YR SOFTWARE									
11-281		10-YR SOFTWARE									
11-282		CUSTOMER RELATED	C2	38,491,341	38,491,341	38,491,341		38,491,341	20,574,671		20,574,671
11-283		ENERGY RELATED	E1	11,433,706	11,433,706	11,433,706		11,433,706	6,522,715		6,522,715
11-284		TOTAL 10-YR SOFTWARE									
11-285				49,925,047	49,925,047	49,925,047		49,925,047	27,097,386		27,097,386
11-286		INTANGIBLE AOC EQUIP (LIKE 345)	D1								
11-287		INTANGIBLE SUBSTATION EQUIP (LIKE 333)	D3	1,559,994	1,559,994	1,559,994		1,559,994			
11-288		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	TAD								
11-289		TOTAL MISC. INTANGIBLE PLANT		96,405,044	100,423,966	100,423,966	4,174,752	104,601,738	56,576,874		56,576,874
11-290		TOTAL INTANGIBLE PLANT		96,405,044	100,423,966	100,423,966	4,174,752	104,601,738	56,576,874		56,576,874
11-291		ELECTRIC ACQUISITION ADJUSTMENT	D1								
11-292		TOTAL ELECTRIC PLANT IN SERVICE		5,209,843,054	5,253,242,655	5,253,242,655	144,443,205	5,397,685,860	2,929,273,842		2,929,273,842
11-293											
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RECAPS FOR TAX ALLOCATIONS:

PRODUCTION PLANT

LESS: WOLF CREEK

PRODUCTION PLANT W/O WOLF CREEK

LESS: WOLF CREEK

PRODUCTION PLANT W/O WOLF CREEK

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PRODUCTION PLANT W/O WOLF CREEK

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUEUP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 506	Q4 2006 PROJECTED COL 506	SYSTEM TOTAL COL 501	ADJUSTMENTS COL 502	ADJUSTED TOTAL COL 503	MISSOURI JURISDICTION COL 504	PROFORMA ADJUSTMENTS COL 505	PROFORMA JURISDICTION COL 506
12-009		PRODUCTION									
12-010		STEAM PRODUCTION									
12-011	311	STRUCTURES & IMPROVEMENTS - P&M	D1	41,824,975	42,849,103	42,849,103	1,514,624	44,363,727	23,735,791	0	23,735,791
12-012		LEASEHOLD IMPROVEMENTS - P&M	D1	123,777	131,363	131,363	22,306	153,671	82,580	0	82,580
12-013		STRUCTURES & IMPROVEMENTS - H&S	D1	7,164,247	7,878,944	7,878,944	78,738	7,957,682	4,184,280	0	4,184,280
12-014		TOTAL ACCOUNT 311		49,244,999	50,459,410	50,459,410	1,613,668	52,073,078	27,968,971	0	27,968,971
12-015		BOILER PLANT EQUIPMENT	D1	364,082,115	342,823,863	342,823,863	(7,443,799)	335,380,064	180,145,718	0	180,145,718
12-016		UNIT TRAINS	D2	263,356	525,114	525,114	443,683	788,797	974,937	0	974,937
12-017		ACC EQUIPMENT	D1	95,241,197	55,685,409	55,685,409	(13,538,085)	42,147,324	22,852,075	0	22,852,075
12-018		BOILER PLANT EQUIPMENT - H&S	D1	182,827,873	186,418,617	186,418,617	(1,507,849)	184,910,768	104,753,868	0	104,753,868
12-019		TOTAL ACCOUNT 312		592,396,342	595,261,003	595,261,003	(22,043,651)	573,217,352	308,075,611	0	308,075,611
12-021		TURBOGENERATOR UNITS	D1	91,659,659	93,090,974	93,090,974	12,062,307	105,153,281	56,530,744	0	56,530,744
12-022		TOTAL ACCOUNT 314		91,659,659	93,090,974	93,090,974	12,062,307	105,153,281	56,530,744	0	56,530,744
12-024		ACCESSORY ELECTRIC EQUIPMENT	D1	25,304,895	25,944,621	25,944,621	4,053,049	29,997,670	16,122,245	0	16,122,245
12-025	315	ACCESSORY ELECTRIC EQUIPMENT - H&S	D1	30,360,593	32,840,441	32,840,441	285,400	33,125,841	17,085,241	0	17,085,241
12-026		ACC ELEC EQUIP - COMPUTERS (LINE 391)	D1	1,052	1,207	1,207	878	2,085	1,120	0	1,120
12-027		TOTAL ACCOUNT 315		55,666,540	58,786,269	58,786,269	4,339,325	63,125,594	33,906,605	0	33,906,605
12-029		MISC POWER PLANT EQUIPMENT	D1	11,163,022	11,389,299	11,389,299	(162,459)	11,226,843	8,033,868	0	8,033,868
12-030		MISC POWER PLANT EQUIPMENT - H&S	D1	1,784,412	1,916,207	1,916,207	12,758	1,928,965	1,037,796	0	1,037,796
12-031		TOTAL ACCOUNT 316		12,947,434	13,305,506	13,305,506	(149,700)	13,155,806	7,071,661	0	7,071,661
12-033		OTHER PRODUCTION		801,864,734	810,705,182	810,705,182	(4,188,050)	806,517,132	433,473,295	0	433,473,295
12-035		NUCLEAR PRODUCTION									
12-036		STRUCTURES & IMPROVEMENTS	D1	220,623,469	223,995,786	223,995,786	(6,782,040)	217,213,746	118,741,507	0	118,741,507
12-037		MISSOURI GROSS AFPC	100 MO	10,123,360	10,270,960	10,270,960	(182,654)	10,088,306	10,078,308	0	10,078,308
12-038		TOTAL STRUCTURES & IMPROVEMENTS		231,046,855	234,266,746	234,266,746	(6,974,693)	227,292,053	128,819,813	0	128,819,813
12-040		REACTOR PLANT EQUIPMENT	D1	337,960,681	339,962,688	339,962,688	(19,031,724)	320,930,964	172,464,318	0	172,464,318
12-041		MISSOURI GROSS AFPC	100 MO	28,785,757	27,002,138	27,002,138	1,245,064	25,757,072	25,757,072	0	25,757,072
12-042		MISSOURI 407H-407H AMORT	100 MO	0	0	0	14,591,687	14,591,687	14,591,687	0	14,591,687
12-043		TOTAL REACTOR PLANT EQUIPMENT		364,746,438	366,964,824	366,964,824	(5,685,121)	361,279,703	212,833,055	0	212,833,055
12-045		TURBOGENERATOR UNITS	D1	104,163,584	105,452,043	105,452,043	(2,030,722)	103,421,321	55,583,779	0	55,583,779
12-046		MISSOURI GROSS AFPC	100 MO	4,870,028	4,915,448	4,915,448	(9,314)	4,906,132	4,906,132	0	4,906,132
12-047		TOTAL TURBOGENERATOR UNITS		109,033,589	110,367,469	110,367,469	(2,040,036)	108,327,433	60,489,911	0	60,489,911
12-048		ACCESSORY ELECTRIC EQUIPMENT	D1	84,446,271	84,664,829	84,664,829	(1,751,828)	82,912,991	33,812,533	0	33,812,533
12-051		MISSOURI GROSS AFPC	100 MO	3,202,393	3,208,438	3,208,438	(36,232)	3,172,204	3,172,204	0	3,172,204
12-052		TOTAL ACCESSORY ELECTRIC EQUIP		87,648,664	87,873,265	87,873,265	(1,788,160)	86,085,105	36,984,737	0	36,984,737
12-053		MISCELLANEOUS POWER PLANT EQUIP	D1	16,383,416	16,916,991	16,916,991	118,348	17,035,337	9,155,640	0	9,155,640
12-054		MISSOURI GROSS AFPC	100 MO	472,912	481,875	481,875	6,728	488,601	480,601	0	480,601
12-055		TOTAL MISC POWER PLANT EQUIP		16,856,328	17,398,866	17,398,866	127,072	17,525,938	9,636,242	0	9,636,242
12-057		REGULATORY DISALLOWANCES	D1	(84,730,244)	(85,473,696)	(85,473,696)	1,909,466	(83,564,230)	(34,162,589)	0	(34,162,589)
12-058		AFPC DISALLOW - NOT MO JURIS	D1	22,150,586	22,404,996	22,404,996	(22,404,996)	0	0	0	0
12-059		KCC DISALLOWANCE	D1	(59,248,420)	(59,922,850)	(59,922,850)	59,922,850	0	0	0	0
12-061		KCC DISALLOW - NOT KS JURIS	D1	40,156,880	40,813,886	40,813,886	(40,613,886)	0	0	0	0
12-062		MISSOURI GROSS AFPC	100 MO	(4,835,339)	(4,881,812)	(4,881,812)	118,588	(4,863,223)	(4,563,023)	0	(4,563,023)
12-063		PRE-1988 RESERVE	D1	(10,471,390)	(10,471,390)	(10,471,390)	365,384	(10,086,006)	(5,420,723)	0	(5,420,723)
12-064		TOTAL REGULATORY DISALLOWANCES		(76,776,230)	(77,530,866)	(77,530,866)	(862,393)	(78,213,259)	(44,146,335)	0	(44,146,335)
12-065		OTHER PRODUCTION		712,553,808	719,340,324	719,340,324	(17,043,231)	702,297,093	402,627,422	0	402,627,422
12-067		LAND & LAND RIGHTS - CT	D1	2,348	2,487	2,487	2,236	4,723	2,597	0	2,597
12-068	340	STRUCTURES & IMPROVEMENTS - CT	D1	311,775	358,035	358,035	144,255	502,290	269,558	0	269,558
12-071	341	ELEC HOLDERS PRODUCERS AND ACC - CT	D1	2,236,517	2,347,800	2,347,800	359,089	2,706,889	1,454,808	0	1,454,808
12-072	342	GENERATORS - CT	D1	64,798,167	67,416,539	67,416,539	8,001,599	75,418,138	40,533,471	0	40,533,471
12-073	344	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	8,548,168	8,690,691	8,690,691	491,864	9,182,555	3,860,283	0	3,860,283

KANSAS CITY POWER & LIGHT CO.
RESOURCE REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2008 TEST YEAR INCL KNOWN & MEAS TO 6-30-07 (SEPT TRUSUP)

Highly Confidential Information designated by "xxx" ***

LINE NO.	ACCT.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 895	Q4 2008 PROJECTED COL 905	SYSTEM TOTAL COL 801	ADJUSTMENTS COL 802	ADJUSTED TOTAL COL 803	MISSOURI JURISDICTION COL 804	PROFORMA ADJUSTMENTS COL 805	PROFORMA JURISDICTION COL 806
12-075	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	73,850,873	73,850,873	73,850,873	115	95,614,885	46,121,094	0	46,121,094
12-076		TOTAL OTHER PRODUCTION PLANT - CT									
12-077		OTHER PRODUCTION PLANT - WIND									
12-078		LAND & LAND RIGHTS - WIND	D1	0	0	0	0	0	0	0	0
12-079	340	STRUCTURES & IMPROVEMENTS - WIND	D1	0	10,680	10,680	120,333	138,993	74,702	0	74,702
12-080	341	GENERATORS - WIND	D1	748,949	2,688,172	2,688,172	5,278,776	7,882,948	4,279,586	0	4,279,586
12-081	344	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0	0	0
12-082	345	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	0	0	(731)	0	0	0	0
12-083	346	TOTAL OTHER PRODUCTION PLANT - WIND		748,949	2,698,792	2,698,792	5,404,376	8,101,941	4,354,387	0	4,354,387
12-084		SUBTOTAL PRODUCTION		1,598,059,169	1,609,559,726	1,609,559,726	(8,507,896)	1,602,750,731	888,576,194	0	888,576,194
12-085		PROD-RETIREMENT WORK IN PROGRESS		(3,241,290)	(3,372,768)	(3,372,768)	(1,401,779)	(4,774,540)	(2,641,080)	0	(2,641,080)
12-086		TOTAL PRODUCTION		1,594,817,879	1,606,186,958	1,606,186,958	(8,209,767)	1,597,978,191	885,935,116	0	885,935,116
12-088		TRANSMISSION									
12-090		LAND RIGHTS	350 LR	4,374,344	4,413,881	4,413,881	1,878,796	6,292,657	3,344,116	0	3,344,116
12-091	350	TOTAL ACCOUNT 350		4,374,344	4,413,881	4,413,881	1,878,796	6,292,657	3,344,116	0	3,344,116
12-093		STRUCTURES AND IMPROVEMENTS	352 SUB	1,447,088	1,487,709	1,487,709	(187,797)	1,299,908	662,511	0	662,511
12-094	352	MO GROSS AFDC	100 MO	1,450,186	1,470,874	1,470,874	160	1,273,237	665,842	0	665,842
12-095		TOTAL ACCOUNT 352		1,447,088	1,470,874	1,470,874	(187,797)	1,299,908	662,511	0	662,511
12-097		STATION EQUIPMENT	353 SUB	49,574,272	47,970,075	47,970,075	(4,399,076)	43,600,099	23,432,869	0	23,432,869
12-098	353	MO GROSS AFDC	100 MO	282,258	285,383	285,383	9,378	294,761	294,761	0	294,761
12-099		STATION EQUIP - COMMON EQUIP (LINE 397)	D3	125,187	879,889	879,889	(673,053)	306,866	164,936	0	164,936
12-100		TOTAL ACCOUNT 353		50,665,715	49,135,337	49,135,337	(4,933,050)	44,201,747	23,892,598	0	23,892,598
12-102		TOWERS AND RXTURES	354	3,442,874	3,468,850	3,468,850	(169,813)	3,297,237	1,772,100	0	1,772,100
12-103	354	TOTAL ACCOUNT 354		3,442,874	3,468,850	3,468,850	(169,813)	3,297,237	1,772,100	0	1,772,100
12-105		POLES AND FIXTURES	355 SUB	47,468,580	48,301,308	48,301,308	(2,631,389)	45,669,919	23,348,743	0	23,348,743
12-106	355	MO GROSS AFDC	100 MO	2,560	2,591	2,591	94	2,685	2,685	0	2,685
12-107		TOTAL ACCOUNT 355		47,471,140	48,303,899	48,303,899	(2,631,295)	45,672,604	23,351,428	0	23,351,428
12-109		OVERHEAD COND. & DEVICES	356 SUB	35,753,358	40,076,765	40,076,765	(1,164,757)	38,911,008	18,843,932	0	18,843,932
12-110	356	MO GROSS AFDC	100 MO	955	1,014	1,014	59	1,073	1,073	0	1,073
12-111		TOTAL ACCOUNT 356		35,754,313	40,077,779	40,077,779	(1,164,698)	38,912,081	19,845,005	0	19,845,005
12-113		UNDERGROUND CONDUIT	357	1,823,280	1,836,448	1,836,448	(136,903)	1,699,545	813,420	0	813,420
12-114	357	TOTAL ACCOUNT 357		1,823,280	1,836,448	1,836,448	(136,903)	1,699,545	813,420	0	813,420
12-116		UNDERGROUND COND. & DEVICES	358	1,943,396	1,958,709	1,958,709	208,031	2,167,340	1,164,837	0	1,164,837
12-117	358	TOTAL ACCOUNT 358		1,943,396	1,958,709	1,958,709	208,031	2,167,340	1,164,837	0	1,164,837
12-119		SUBTOTAL TRANSMISSION		149,942,917	150,882,817	150,882,817	(7,146,370)	143,736,447	74,962,315	0	74,962,315
12-120	365	TRANSMISSION R/WP		215,038	(701,588)	(701,588)	(248,383)	(948,231)	(498,231)	0	(498,231)
12-121		TOTAL TRANSMISSION		150,127,879	149,981,229	149,981,229	(7,394,753)	142,586,494	74,473,084	0	74,473,084
12-123		DISTRIBUTION									
12-124		LAND RIGHTS	360 LR	3,177,893	3,228,131	3,228,131	2,043,211	5,271,342	3,116,955	0	3,116,955
12-125	360	STRUCTURES & IMPROVEMENTS	361	4,191,228	4,258,771	4,258,771	538,607	4,796,578	2,440,034	0	2,440,034
12-126	361	TOTAL ACCOUNT 361		7,369,121	7,486,902	7,486,902	2,581,818	10,068,120	5,556,989	0	5,556,989
12-128		STATION EQUIPMENT	362 SUB	50,842,308	51,818,378	51,818,378	(1,898,373)	49,919,005	28,989,701	0	28,989,701
12-129	362	MO GROSS AFDC	362 COM	1,347,186	1,347,186	1,347,186	(298,364)	1,048,822	534,645	0	534,645
12-130		TOTAL ACCOUNT 362		52,189,494	53,165,564	53,165,564	(2,196,537)	50,969,027	29,524,346	0	29,524,346
12-131		POLES, TOWERS, & FIXTURES	364	109,912,348	111,735,918	111,735,918	7,358,892	119,094,810	64,388,874	0	64,388,874
12-132	364	OH COND. & DEVICES	365	55,828,029	56,680,029	56,680,029	(5,652,700)	51,027,329	28,289,203	0	28,289,203
12-133	365	UG CONDUIT	366	28,381,613	28,953,672	28,953,672	(3,269,531)	25,684,141	13,653,604	0	13,653,604
12-134	366	UG COND. & DEVICES	367	84,625,597	84,625,597	84,625,597	(25,885,343)	58,740,254	29,875,510	0	29,875,510
12-135	367	LINE TRANSFORMERS	368	93,139,889	93,139,889	93,139,889	(2,479,287)	90,660,602	52,988,335	0	52,988,335
12-136	368	SERVICES	369	35,170,270	35,597,083	35,597,083	3,198,628	38,795,711	20,189,378	0	20,189,378
12-137	369	METERS	370	44,145,138	44,145,138	44,145,138	8,439,050	52,584,188	27,834,513	0	27,834,513
12-138	370	INSTALLATION ON CUSTOMER PREMISES	371	9,188,222	9,408,966	9,408,966	(65,023)	9,343,943	6,781,068	0	6,781,068
12-139	371	STREET LIGHTING	372	8,475,533	8,747,715	8,747,715	1,750,210	10,497,925	5,850,845	0	5,850,845
12-140	372	TOTAL ACCOUNT 372		17,663,755	18,156,681	18,156,681	1,685,187	20,041,868	12,632,423	0	12,632,423

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
2006 TEST YEAR INCL. KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	01-3 2006 ACTUAL COL 699	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
12-141		SUBTOTAL DISTRIBUTION		522,714,003	531,473,617	531,473,617	(18,004,695)	513,468,922	290,736,678	0	290,736,678
12-142		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	(2,855,101)	(3,135,336)	(3,135,336)	(23,327)	(2,911,763)	(2,164,927)	0	(2,164,927)
12-143		TOTAL DISTRIBUTION		519,858,902	528,338,281	528,338,281	(18,028,022)	509,506,259	278,571,753	0	278,571,753
12-144		REGIONAL TRANSMISSION-OPS PLANT									
12-145		LAND AND LAND RIGHTS	E1	0	0	0	0	0	0	0	0
12-146		STRUCTURES & IMPROVEMENTS	E1	0	0	0	0	0	0	0	0
12-147		OFFICE FURNITURE & EQUIPMENT	E1	0	0	0	0	0	0	0	0
12-148		TRANSPORTATION EQUIPMENT	E1	0	0	0	0	0	0	0	0
12-149		STORES EQUIPMENT	E1	0	0	0	0	0	0	0	0
12-150		TOOLS, SHOP & GARAGE EQUIPMENT	E1	0	0	0	0	0	0	0	0
12-151		TOTAL REGIONAL TRANSMISSION OPS PLANT		0	0	0	0	0	0	0	0
12-152		GENERAL PLANT									
12-153		LAND RIGHTS	PTD	0	0	0	0	0	0	0	0
12-154		STRUCTURES & IMPROVEMENTS	PTD	14,831,638	15,122,165	15,122,165	2,630,200	17,752,365	9,635,110	0	9,635,110
12-155		LEASEHOLD IMPROVEMENTS	PTD	2,784,890	2,891,787	2,891,787	235,167	3,126,954	1,897,157	0	1,897,157
12-156		TOTAL ACCT 390		17,616,528	18,013,952	18,013,952	2,865,367	20,879,319	11,532,267	0	11,532,267
12-157		OFFICE FURNITURE & EQUIPMENT	PTD	5,075,172	5,214,231	5,214,231	2,019,868	7,234,099	3,926,313	0	3,926,313
12-158		TRANSPORTATION EQUIPMENT	TAD	2,652,552	3,967,874	3,967,874	522,530	4,490,404	2,397,793	0	2,397,793
12-159		STORES EQUIPMENT	PTD	478,874	485,214	485,214	35,082	520,296	282,391	0	282,391
12-160		TOOLS, SHOP & GARAGE EQ.	PTD	1,885,237	1,910,021	1,910,021	(86,927)	1,823,094	986,400	0	986,400
12-161		LABORATORY EQUIPMENT	PTD	2,117,747	2,155,455	2,155,455	246,998	2,402,453	1,303,533	0	1,303,533
12-162		POWER OPERATED EQUIPMENT	TAD	1,213,354	1,346,072	1,346,072	400,134	1,746,206	932,421	0	932,421
12-163		COMMUNICATIONS EQUIPMENT	TAD	12,886,594	13,490,363	13,490,363	(1,731,894)	11,758,469	6,278,666	0	6,278,666
12-164		MO GROSS AFDC	100 MO	1,548	1,604	1,604	174	1,778	1,778	0	1,778
12-165		TOTAL ACCOUNT 397		12,888,130	13,491,967	13,491,967	(1,731,720)	11,760,247	6,280,444	0	6,280,444
12-166		MISCELLANEOUS EQUIPMENT	PTD	115,981	115,183	115,183	(46,806)	68,377	37,654	0	37,654
12-167		OTHER PROPERTY	100 MO	35,789,731	36,674,731	36,674,731	0	36,674,731	36,674,731	0	36,674,731
12-168		SUBTOTAL GENERAL		78,845,213	83,374,800	83,374,800	4,222,527	87,597,327	54,156,349	0	54,156,349
12-169		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	1,547,398	943,002	943,002	152,572	1,095,574	802,390	0	802,390
12-170		TOTAL GENERAL		80,392,611	84,317,802	84,317,802	4,375,099	88,692,901	64,958,739	0	64,958,739
12-171		MISCELLANEOUS INTANGIBLE PLANT	303	74,330,682	75,198,650	75,198,650	6,253,887	81,452,537	44,535,758	0	44,535,758
12-172		ACCUM CREDIT RATIO AMORTIZATION	100 MO	0	0	0	16,259,296	16,259,296	16,259,296	0	16,259,296
12-173		ACCUM CREDIT RATIO AMORT. - KS	100 KS	0	0	0	0	0	0	0	0
12-174		TOTAL ACCUM CREDIT RATIO AMORT		0	0	0	16,259,296	16,259,296	16,259,296	0	16,259,296
12-175		TOTAL ACCUMULATED DEPRECIATION		2,411,429,412	2,444,899,920	2,444,899,920	(7,544,243)	2,437,355,677	1,382,793,743	0	1,382,793,743

KANSAS CITY POWER & LIGHT CO.
 MESOURI REVENUE REQUIREMENT
 SCHEDULE 18 - ALLOCATION OF WORKING CAPITAL
 2008 TEST YEAR INCL. KNOWN & MEAS TO 6-30-07 (SEPT THROUGH)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-2008 ACTUAL COL. 588	Q4-2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MESOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		CASH		0	(44,553,512)	(44,553,512)	(3,490,488)	(50,044,000)	(29,634,508)	(702,062)	(30,596,460)
16-010		TOTAL CASH WORKING CAPITAL	TSRR (6-14)								
16-011		FUEL INVENTORY	EI	25,293,029	27,361,249	27,361,249	4,860,488	32,221,738	18,718,461	0	18,718,461
16-012		FOSSEL FUELS	EI								
16-013											
16-014											
16-015	120	NUCLEAR FUEL IN REACTOR	EI	162,465,233	134,370,079	134,370,079	13,964,811	147,334,890	64,051,730	0	64,051,730
16-016		FUEL WITHOUT MO. GROSS AFUDC	EI	(127,028,739)	(101,502,142)	(101,502,142)	(11,552,468)	(113,054,600)	(64,479,000)	0	(64,479,000)
16-017		LESS ACC. PROV. FOR AMORT.	EI	1,879,133	1,879,133	1,879,133	0	1,879,133	1,879,133	0	1,879,133
16-018		MO. GROSS AFUDC	100 MO	(1,879,133)	(1,879,133)	(1,879,133)	0	(1,879,133)	(1,879,133)	0	(1,879,133)
16-019		LESS ACC. PROV. FOR AMORT.	100 MO	35,376,254	32,667,867	32,667,867	1,441,253	34,309,120	19,572,790	0	19,572,790
16-020		TOTAL NUCLEAR FUEL IN REACTOR									
16-021											
16-022		TOTAL FUEL INVENTORY		80,645,863	80,228,188	80,228,188	8,231,814	87,121,000	38,281,271	0	38,281,271
16-023											
16-024	154 & 163	MATERIALS & SUPPLIES									
16-025		FOSSEL GENERATION RELATED M&S	PROD W/O W.C.	28,024,291	29,628,124	29,628,124	39,471	29,667,595	15,514,856	0	15,514,856
16-026		WOLF CREEK RELATED M&S	W.C. PLANT	20,762,882	20,197,266	20,197,266	607,863	20,705,129	11,842,358	0	11,842,358
16-027		T&D RELATED M&S - MO	100 MO	861,330	834,306	834,306	(30,386)	793,920	793,920	0	793,920
16-028		T&D RELATED M&S - NS	100 NS	832,874	846,722	846,722	(48,115)	798,607	4,958,923	0	4,958,923
16-029		T&D RELATED M&S - ALLOCATED	T&D	8,832,813	8,571,895	8,571,895	515,204	9,286,899	4,958,923	0	4,958,923
16-030		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	0	0	0	(187)	(187)	(100)	0	(100)
16-031		TOTAL MATERIALS & SUPPLIES		39,414,000	39,678,335	39,678,335	763,370	40,442,705	32,289,589	0	32,289,589
16-032											
16-033	165	PREPAYMENTS									
16-034		GRT TAXES	100 MO	247,414	488,373	488,373	1,158,675	1,646,048	1,645,048	0	1,645,048
16-035		OTHER - GENERATION RELATED	D1	1,517,174	924,534	924,534	239,692	1,164,226	638,462	0	638,462
16-036		GENERAL INSURANCE	E2	481,944	558,386	558,386	352,407	910,793	542,439	0	542,439
16-037		W.C. INSURANCE PLANT RELATED	ELEC W/O W.C.	1,918,616	4,897,823	4,897,823	(1,430,486)	3,467,337	1,750,868	0	1,750,868
16-038		MISCELLANEOUS OTHER	SAL & WAGES	707,418	392,233	392,233	398,842	791,075	444,609	0	444,609
16-040		POSTAGE	C2	3,132,721	2,568,543	2,568,543	514,694	3,083,237	1,971,396	0	1,971,396
16-041		TOTAL PREPAYMENTS		67,081	48,729	48,729	5,955	54,684	29,230	0	29,230
16-042				8,072,348	9,672,401	9,672,401	1,299,857	10,972,258	6,720,473	0	6,720,473
16-043		TOTAL WORKING CAPITAL		128,132,111	83,028,430	83,028,430	4,865,142	87,893,571	48,077,635	(702,062)	47,315,574

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 16 - CASH WORKING CAPITAL
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 599	Q4 2008 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
16-009		O&M EXPENSE-RELATED CWC									
16-010		PAYROLL-RELATED CWC									
16-011		FED, STATE, & CITY INCOME TAX WITHHOLDING	TSFR 18-035		21,543,956	21,543,956	1,364,363	22,908,320	12,467,801	0	12,467,801
16-012		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013	0	789,748	789,748	50,014	839,763	457,039	0	457,039
16-013		FICA WITHHOLDING - EMPLOYEE	TSFR 18-036	0	7,763,872	7,763,872	481,680	8,245,552	4,493,068	0	4,493,068
16-014		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-018	0	281,626	281,626	17,835	299,462	162,361	0	162,361
16-015		OTHER EMPLOYEE WITHHOLDING	TSFR 18-037	0	18,195,310	18,195,310	1,152,296	19,347,606	10,529,890	0	10,529,890
16-016		NET CWC FOR OTHER EMPLOYEE WITHHOLDING	CWC-025 * 16-019	0	686,885	686,885	42,240	729,125	368,000	0	368,000
16-017		ACCUMULATED VACATION	TSFR 18-038	0	9,039,124	9,039,124	187,167	9,226,291	4,979,610	0	4,979,610
16-018		NET CWC FOR ACCUMULATED VACATION	CWC-027 * 16-022	0	(7,870,724)	(7,870,724)	(145,559)	(8,016,283)	(4,335,944)	0	(4,335,944)
16-019		WOLF CREEK PROLD. PAYROLL	TSFR 18-032	0	32,309,696	32,309,696	2,974,967	35,284,663	18,963,524	0	18,963,524
16-020		NET CWC FOR WOLF CREEK PROLD. PAYROLL	CWC-011 * 16-025	0	1,168,460	1,168,460	107,573	1,276,034	685,904	0	685,904
16-021		WICAC & A.G. PAYROLL	TSFR 18-033	0	4,117,307	4,117,307	0	4,117,307	2,212,848	0	2,212,848
16-022		NET CWC FOR WICAC & A.G. PAYROLL	CWC-011 * 16-028	0	148,900	148,900	0	148,900	80,028	0	80,028
16-023		NET OTHER PAYROLL	TSFR 18-039	0	51,245,870	51,245,870	3,650,638	54,896,508	29,908,193	0	29,908,193
16-024		NET CWC FOR NET OTHER PAYROLL	CWC-026 * 16-031	0	1,847,096	1,847,096	131,953	1,979,049	1,078,006	0	1,078,006
16-025		FUEL & PURCHASED POWER-RELATED CWC									
16-026		COAL & FREIGHT	TSFR 4-000	0	158,068,411	158,068,411	(83,161,146)	74,907,265	59,944,804	0	59,944,804
16-027		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-038	0	2,654,868	2,654,868	(802,816)	1,782,068	1,006,859	0	1,006,859
16-028		GAS - ACCT 501	TSFR 4-024	0	663,722	663,722	0	663,722	378,841	0	378,841
16-029		GAS - ACCT 547	TSFR 4-155	0	37,061,387	37,061,387	0	37,061,387	21,142,828	0	21,142,828
16-030		TOTAL GAS	CWC-014 * 16-041	0	(168,404)	(168,404)	0	(168,404)	(94,920)	0	(94,920)
16-031		OIL - ACCT 501	TSFR 4-023	0	4,274,996	4,274,996	0	4,274,996	2,438,805	0	2,438,805
16-032		OIL - ACCT 516	TSFR 4-090	0	125,803	125,803	0	125,803	71,768	0	71,768
16-033		OIL - ACCT 548	TSFR 4-154	0	553,718	553,718	0	553,718	315,888	0	315,888
16-034		TOTAL OIL	CWC-015 * 16-047	0	4,954,517	4,954,517	0	4,954,517	2,828,459	0	2,828,459
16-035		NET CWC FOR OIL		0	251,255	251,255	0	251,255	143,338	0	143,338
16-036		NUCLEAR FUEL LESS OIL - NONLABOR	TSFR 4-300	0	75,323	75,323	3,678,204	3,753,527	2,141,317	0	2,141,317
16-037		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050	0	2,794	2,794	133,020	135,744	77,439	0	77,439
16-038		PURCHASED POWER	TSFR 4-180	0	28,417,910	28,417,910	19,360,254	45,778,164	25,786,590	0	25,786,590
16-039		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053	0	(289,522)	(289,522)	(198,785)	(455,307)	(262,105)	0	(262,105)
16-040		OTHER O&M-RELATED CWC									
16-041		PERSONNEL	TSFR 4-215	0	17,102,513	17,102,513	20,794,671	37,897,184	20,559,550	0	20,559,550
16-042		NET CWC FOR PERSONNEL	CWC-018 * 16-056	0	(1,158,754)	(1,158,754)	(1,408,910)	(2,567,664)	(1,392,980)	0	(1,392,980)
16-043		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-316	0	4,051,882	4,051,882	1,889,762	5,941,644	3,221,820	0	3,221,820
16-044		NET CWC FOR OPEB	CWC-019 * 16-061	0	(1,081,073)	(1,081,073)	(782,774)	(1,863,847)	(1,336,658)	0	(1,336,658)
16-045		WC OUTAGE DEFERRAL - ACCT 524	TSFR 4-110	0	0	0	0	0	0	0	0
16-046		WC OUTAGE DEFERRAL - ACCT 530	TSFR 4-132	0	0	0	0	0	0	0	0
16-047		TOTAL WC OUTAGE DEFERRAL	CWC-012 * 16-068	0	0	0	0	0	0	0	0
16-048		NUCLEAR PROLD O&M EXCL FUEL & PAYROLL	TSFR 4-378	0	22,093,093	22,093,093	1,898,653	24,035,946	11,913,074	0	11,913,074
16-049		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-068	0	799,200	799,200	70,045	869,245	430,829	0	430,829
16-050		INJURIES & DAMAGES	TSFR 4-313	0	7,128,973	7,128,973	56,396	7,185,369	3,899,211	0	3,899,211
16-051		NET CWC FOR INJURIES & DAMAGES	CWC-020 * 16-072	0	(3,085,771)	(3,085,771)	(25,277)	(3,111,048)	(1,867,771)	0	(1,867,771)

KANSAS CITY POWER & LIGHT CO.

MISSOURI REVENUE REQUIREMENT
SCHEDULE 18 - CASH WORKING CAPITAL
2008 FISCAL YEAR END, KNOWN AS MEAS TO 4-30-07 (SEET TRU-UP)

Highly Confidential Information designated by "H" ***

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL. 599	Q4 2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
18-075		TOTAL OAM EXPENSES	TSRR 4-439	0	604,189,328	604,189,328	29,500,482	633,689,810	348,307,779	222,911	348,590,590
18-076		LESS: OAM EXPENSES ABOVE		0	421,838,987	421,838,987	4,354,708	426,193,695	225,389,222	0	225,389,222
18-077		NET OTHER OAM EXPENSE		0	182,350,341	182,350,341	23,145,774	207,476,114	113,986,556	222,911	114,191,468
18-078		NET OAM FOR OTHER OAM	CWC-010 * 18-077	0	(1,483,810)	(1,483,810)	(205,889)	(1,689,699)	(305,005)	(1,828)	(395,437)
18-079		TOTAL OAM-RELATED CMC		0	(7,113,853)	(7,113,853)	(3,109,807)	(10,218,789)	(2,595,873)	(1,828)	(5,537,489)
18-081											
18-082		INTEREST & TAXES-RELATED CMC									
18-083		INTEREST EXPENSE	TSRR 7-048	0	60,850,227	60,850,227	(1,235,931)	59,614,296	31,396,593	(18,518)	31,377,881
18-084		NET CMC FOR INTEREST EXPENSE	CWC-043 * 18-083	0	(9,828,089)	(9,828,089)	209,785	(9,716,304)	(5,121,464)	3,021	(5,119,463)
18-085		CURRENTLY PAYABLE INCOME TAXES	TSRR 7-078	0	81,581,173	81,581,173	(9,091,247)	52,489,926	31,827,798	12,888,369	44,496,167
18-086		NET CMC FOR CURRENTLY PAYABLE INCOME TAXES	CWC-042 * 18-085	0	(3,139,620)	(3,139,620)	483,654	(2,673,966)	(1,613,016)	(854,287)	(2,285,205)
18-087		PROPERTY TAXES	TSRR 6-414	0	57,032,385	57,032,385	2,403,425	59,435,790	32,209,644	0	32,209,644
18-088		NET CMC FOR PROPERTY TAXES	CWC-030 * 18-087	0	(28,411,483)	(28,411,483)	(1,197,301)	(29,608,783)	(16,045,687)	0	(16,045,687)
18-089		WOLF CREEK PAYROLL TAX	TSRR 8-420	0	2,577,708	2,577,708	45,801	2,623,507	1,410,003	0	1,410,003
18-090		NET CMC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 18-089	0	59,221	59,221	1,658	60,879	60,982	0	60,982
18-091		KOPL PAYROLL & OTHER MISC TAXES	TSRR 8-409	0	8,491,801	8,491,801	1,440,932	9,932,733	5,488,540	0	5,488,540
18-092		NET CMC FOR KOPL PAYROLL & MISC TAXES	CWC-031 * 18-091	0	308,038	308,038	52,984	361,020	198,366	0	198,366
18-093		KOMO GROSS RECEIPTS TAX - 6%	100 MO	0	21,382,880	21,382,880	2,117,868	23,480,848	23,480,848	1,450,862	24,931,708
18-094		NET CMC FOR KOMO GRT - 6%	CWC-034 * 18-093	0	(823,010)	(823,010)	(82,282)	(905,273)	(560,273)	(42,651)	(732,924)
18-095		KOMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	0	9,185,987	9,185,987	812,560	10,098,547	10,098,547	625,141	10,723,688
18-096		NET CMC FOR KOMO GRT - 4% & 1%	CWC-035 * 18-095	0	(270,042)	(270,042)	(28,827)	(298,870)	(298,870)	(31,377)	(373,247)
18-097		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	0	5,832,015	5,832,015	561,212	6,213,227	6,213,227	384,445	6,597,672
18-098		NET CMC FOR OTHER MISSOURI GRT	CWC-038 * 18-097	0	(186,154)	(186,154)	(18,489)	(182,652)	(182,652)	(11,302)	(193,955)
18-099		KANSAS FRANCHISE TAXES	100 NS	0	10,574,155	10,574,155	733,082	11,307,237	11,307,237	0	11,307,237
18-100		NET CMC FOR KANSAS FRANCHISE TAXES	CWC-033 * 18-099	0	3,013,200	3,013,200	223,146	3,236,346	3,236,346	0	3,236,346
18-101		MISSOURI SALES TAX	100 MO	0	15,282,253	15,282,253	1,512,833	16,775,086	16,775,086	1,028,330	17,811,418
18-102		NET CMC FOR MISSOURI SALES TAX	CWC-037 * 18-101	0	(510,138)	(510,138)	(50,586)	(560,721)	(560,721)	(34,639)	(595,360)
18-103		KANSAS SALES TAX	100 NS	0	17,286,542	17,286,542	1,285,210	18,551,452	18,551,452	0	18,551,452
18-104		NET CMC FOR KANSAS SALES TAX	CWC-035 * 18-103	0	238,370	238,370	17,641	256,010	256,010	0	256,010
18-105		MISSOURI USE TAX	100 MO	0	1,109,621	1,109,621	0	1,109,621	1,109,621	0	1,109,621
18-106		NET CMC FOR MISSOURI USE TAX	CWC-038 * 18-105	0	(37,089)	(37,089)	0	(37,089)	(37,089)	0	(37,089)
18-107		KANSAS USE TAX	100 NS	0	114,525	114,525	0	114,525	114,525	0	114,525
18-108		NET CMC FOR KANSAS USE TAX	CWC-039 * 18-107	0	(3,842)	(3,842)	0	(3,842)	(3,842)	0	(3,842)
18-109		TOTAL INTEREST & TAXES-RELATED CMC		0	(29,433,647)	(29,433,647)	(294,588)	(30,728,235)	(24,298,425)	(770,235)	(25,028,861)
18-110		NON-RETAIL RETAILER-RELATED CMC									
18-111		MISSOURIALE REVENUE	TSRR 4-401	0	(14,483,283)	(14,483,283)	(233,742)	(14,817,025)	(8,413,878)	0	(8,413,878)
18-112		NET CMC FOR MISSOURIALE REVENUE	CWC-017 * 18-111	0	0	0	0	0	0	0	0
18-113		BULK POWER SALES	TSRR 4-440	0	(188,802,684)	(188,802,684)	70,821,584	(115,771,100)	(65,545,887)	0	(65,545,887)
18-114		NET CMC FOR BULK POWER SALES	CWC-017 * 18-113	0	0	0	0	0	0	0	0
18-115		SALES FOR RESALE	TSRR 4-441	0	(2,788,509)	(2,788,509)	0	(2,788,509)	0	0	0
18-116		NET CMC FOR SALES FOR RESALE	CWC-017 * 18-115	0	0	0	0	0	0	0	0
18-117		TOTAL NON-RETAIL RETAILER-RELATED CMC		0	0	0	0	0	0	0	0

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 18 - CASH WORKING CAPITAL
2008 TEST YEAR INCL KNOWN & MEAS TO 12-31-07 (SEPT TRUE-UP)

Highly Confidential Information designated by "*** **"

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 800	Q4 2008 PROJECTED COL 800	SYSTEM TOTAL COL 801	ADJUSTMENTS COL 802	ADJUSTED TOTAL COL 803	MISSOURI JURISDICTION COL 804	PROFORMA ADJUSTMENTS COL 805	PROFORMA JURISDICTION COL 806
18-141		TOTAL CASH WORKING CAPITAL		0	(46,853,812)	(46,553,812)	(3,490,489)	(50,044,301)	(29,834,096)	(782,082)	(30,296,160)

KANSAS CITY POWER & LIGHT CO.
REVENUE REVENUE REQUIREMENT
SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
2006 TEST YEAR INC. KNOWN & NEWS TO LABOR (REPT TRAIL-UP)

Highly Confidential Information designated by "*****"

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 889	Q4 2006 PROJECTED COL 890	SYSTEM TOTAL COL 891	ADJUSTMENTS COL 892	ADJUSTED TOTAL COL 893	MESSAGE JURISDICTION COL 894	PROFORMA ADJUSTMENT COL 895	PROFORMA JURISDICTION COL 896
18-009		SALARIES AND WAGES									
18-010		ELECTRIC OPERATION AND MAINTENANCE									
18-011		PRODUCTION - DEMAND RELATED	DI	0	71,523,049	71,523,049	0	71,523,049	0	0	42,074,162
18-012		PRODUCTION - ENERGY RELATED	DI	0	6,241,106	5,241,106	478,361	5,719,467	3,261,137	0	3,261,137
18-013		TRANSMISSION	TRM EXP	0	2,918,736	2,918,736	321,217	3,240,015	1,730,399	0	1,730,399
18-014		DISTRIBUTION	DST EXP	0	14,391,065	14,391,065	1,468,120	15,859,185	8,589,243	0	8,589,243
18-015		SUBTOTAL P 1 D		0	94,074,918	94,074,918	9,023,859	103,098,474	53,654,841	0	53,654,841
18-016		CUSTOMER ACCOUNTING	CUS AC EXP	0	6,883,024	6,883,024	651,288	7,534,312	4,187,345	0	4,187,345
18-017		CUSTOMER SERVICES	CUS SV EXP	0	737,342	737,342	80,592	817,934	536,443	0	536,443
18-018		SALES	SALES EXP	0	488,982	488,982	44,966	533,948	295,432	0	295,432
18-019		SUBTOTAL C.A. C.S. & SALES		0	7,809,358	7,809,358	776,859	8,586,216	4,989,220	0	4,989,220
18-020		SUBTOTAL SALARIES & WAGES W/O ADM		0	101,884,276	101,884,276	8,800,712	111,784,988	60,644,161	0	60,644,161
18-021		ADMINISTRATIVE & GENERAL	SA & WAGES	0	42,231,159	42,231,159	0	42,231,159	22,910,789	0	22,910,789
18-022		TOTAL SALARIES AND WAGES		0	144,215,135	144,215,135	8,800,712	153,015,847	83,554,950	0	83,554,950
18-023											
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RECAP FOR CASH WORKING CAPITAL											
TOTAL SALARIES & WAGES				144,215,135	144,215,135	144,215,135	8,800,712	153,015,847	83,554,950	0	83,554,950
LESS: WORK CHIEF PRODUCT: PAYROLL				0	32,308,696	32,308,696	2,874,867	35,183,563	18,963,624	0	18,963,624
LESS: WORKING A & G PAYROLL				0	4,117,307	4,117,307	0	4,117,307	2,212,846	0	2,212,846
NET SALARIES & WAGES W/O WORK CH				0	107,789,132	107,789,132	6,026,145	114,814,277	62,378,560	0	62,378,560
LESS: FED. STATE, & CITY INC TAX WITHHOLDING				0	21,543,958	21,543,958	1,394,383	22,938,341	12,467,801	0	12,467,801
LESS: FICA WITHHOLDING - EMPLOYEE				0	7,763,872	7,763,872	491,680	8,255,552	4,493,068	0	4,493,068
LESS: OTHER EMPLOYEE WITHHOLDINGS				0	18,196,310	18,196,310	1,182,296	19,378,606	10,529,890	0	10,529,890
LESS: ACQUIRED VACATION - OAM				0	9,029,124	9,029,124	167,167	9,196,291	4,979,610	0	4,979,610
NET OTHER PAYROLL				-	51,245,870	51,245,870	3,650,636	54,896,506	29,908,193	-	29,908,193
PERCENT OF PAYROLL EXPENSED											
TOTAL PAYROLL CHANGED TO OAM				0	144,215,135	144,215,135	8,800,712	153,015,847	83,554,950	0	83,554,950
% OF PAYROLL TO OAM (Rounded KCP&L & Work Ch)				0	201,797,610	201,797,610	9,800,712	211,608,322	114,793,821	0	114,793,821
% OF PAYROLL TO OAM				100.00%	71.47%	71.47%	72.79%	72.79%	72.79%	100.00%	72.79%
ACQUIRED VACATION											
KCP&L (245900 TRNU 245909)				0	9,195,728	9,195,728	0	9,195,728	4,988,782	0	4,988,782
LESS: JOINT PARTNER SHARE				0	588,446	588,446	0	588,446	318,780	0	318,780
KCP&L NET OF PARTNER SHARE				0	8,606,282	8,606,282	0	8,606,282	4,669,992	0	4,669,992
WOMCO (245909)				0	4,042,000	4,042,000	0	4,042,000	2,172,973	0	2,172,973
TOTAL ACQUIRED VACATION				0	12,848,282	12,848,282	0	12,848,282	8,941,355	0	8,941,355
% TO OAM				100.00%	71.47%	71.47%	72.79%	72.79%	72.79%	100.00%	72.79%
ACQUIRED VACATION - OAM				0	9,029,124	9,029,124	167,167	9,196,291	4,979,610	0	4,979,610
18-051 - 18-052				0						0	

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
SCHEDULE 20 - DERIVATION OF REQUIRED OPERATING INCOME
2008 TEST YEAR INCL KNOWN & MEAS TO 12/31/07 (SEPT TRUE-UP)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 899	Q4 2008 PROJECTED COL 900	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 804	PRO FORMA ADJUSTMENTS COL 805	PRO FORMA JURISDICTION COL 806
20-009		RATE BASE	TSFR 1-005						1,292,032,868	(762,062)	1,291,270,807
20-010		ALLOWED OPERATING INCOME	%-042 * 20-009						115,885,348	(66,357)	115,828,991
20-011		PRESENT OPERATING INCOME	TSFR 1-029						95,518,045	20,338,720	115,856,765
20-012											
20-013											
20-014		REQUIRED INCREASE IN OP. INCOME	20-011 - 20-012						20,377,303	(20,407,077)	(29,774)
20-015		TAX EFFECT OF INC. IN OP INCOME	20-016 - 20-014						13,460,796	(13,480,463)	(19,668)
20-016		REQUIRED REVENUE INCREASE	20-014 * 1/(20-004)						33,838,069	(33,887,540)	(49,441)
20-017		ANNUALIZED SALES REVENUE	TSFR 2-014						540,846,237	33,430,000	574,278,237
20-018											
20-019		REQUIRED SALES REVENUE	20-018 + 20-017						574,686,356	(467,540)	574,228,816
20-020											
20-021											
20-022		PERCENT INCREASE							8.255%	-101.365%	-0.009%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS

2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

Highly Confidential Information Designated by "*** **"

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 589	Q4 2008 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
INPUT ALLOCATORS										
100 KS	100% KANSAS		100.0000%	100.0000%	100.0000%		100.0000%	0.0000%		
100 MO	100% MISSOURI		100.0000%	100.0000%	100.0000%		100.0000%	100.0000%		
100 WS	100% WHOLESALE		100.0000%	100.0000%	100.0000%		100.0000%	0.0000%		
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%	100.0000%	100.0000%		498.814	265.458		
							100.0000%	53.4538%		
C2	CUSTOMERS - WS AND RETAIL		100.0000%	100.0000%	100.0000%		498.822	265.458		
							100.0000%	53.4527%		
D1	PRODUCTION DEMAND		100.0000%	100.0000%	100.0000%		3.388.5	1.810.4		
							100.0000%	53.7450%		
D2	PRODUCTION DEMAND		100.0000%	100.0000%	100.0000%		3.388.5	1.810.4		
							100.0000%	53.7450%		
D3	TRANSMISSION DEMAND		100.0000%	100.0000%	100.0000%		3.388.5	1.810.4		
							100.0000%	53.7450%		
E1	ENERGY WITH LOSSES		100.0000%	100.0000%	100.0000%		16,193,132	9,237,878		
							100.0000%	57.0481%		
E2	ENERGY WITHOUT LOSSES		100.0000%	100.0000%	100.0000%		15,337,877	8,788,540		
							100.0000%	57.1698%		
CALCULATED ALLOCATORS										
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-291	98,405,044	100,428,986	100,428,986	4,174,752	104,601,738	56,576,874	0	56,576,874
			100.0000%	100.0000%	100.0000%		100.0000%	54.0879%		
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	94,847,559	95,240,784	95,240,784	1,835,076	97,075,870	52,173,417	0	52,173,417
			100.0000%	100.0000%	100.0000%		100.0000%	53.7450%		
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	548,507,090	549,554,775	549,554,775	55,753,576	605,308,351	325,322,915	0	325,322,915
			100.0000%	100.0000%	100.0000%		100.0000%	53.7450%		
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	23,487,308	23,487,308	23,487,308	(70,235)	23,427,071	12,590,877	0	12,590,877
			100.0000%	100.0000%	100.0000%		100.0000%	53.7450%		
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-026	229,000,766	229,314,583	229,314,583	9,355,471	232,670,054	125,048,498	0	125,048,498
			100.0000%	100.0000%	100.0000%		100.0000%	53.7450%		
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	128,428,283	128,370,775	128,370,775	2,087,655	130,468,430	70,120,245	0	70,120,245
			100.0000%	100.0000%	100.0000%		100.0000%	53.7450%		
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	26,331,730	26,812,464	26,812,464	1,219,866	27,832,332	14,958,484	0	14,958,484
			100.0000%	100.0000%	100.0000%		100.0000%	53.7450%		
321	NUCLEAR PROD S & I TOTAL ALLOCATOR	TSFR 11-048	418,167,750	418,167,749	418,167,749	156,006	418,323,755	233,694,303	0	233,694,303
			100.0000%	100.0000%	100.0000%		100.0000%	55.8845%		
322	REACTOR PLANT EQUIP TOTAL ALLOCATOR	TSFR 11-050	884,796,248	888,541,800	888,541,800	(1,173,408)	887,368,392	391,734,831	0	391,734,831
			100.0000%	100.0000%	100.0000%		100.0000%	56.9905%		
323	NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR	TSFR 11-054	171,747,575	171,898,148	171,898,148	(744)	171,897,402	95,082,837	0	95,082,837
			100.0000%	100.0000%	100.0000%		100.0000%	55.3185%		
324	ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR	TSFR 11-058	138,113,811	141,535,684	141,535,684	75,700	141,611,384	79,115,361	0	79,115,361
			100.0000%	100.0000%	100.0000%		100.0000%	55.8844%		

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS

2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

Highly Confidential Information designated by "1111" ***

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 598	Q4 2008 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
325	MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR	TSFR 11-062	70,405,501 100.0000%	70,673,674 100.0000%	70,673,674 100.0000%	1,026,470	71,702,144 100.0000%	39,074,748 54.4859%	0	39,074,748
326	REGULATORY DISALLOWANCES TOTAL ALLOCATOR	TSFR 11-070	(139,206,345) 100.0000%	(137,912,486) 100.0000%	(137,912,486) 100.0000%	(5,336,486)	(143,448,972) 100.0000%	(60,976,507) 58.4497%	0	(60,976,507)
350 LR	TRANSMISSION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-102	22,908,465 100.0000%	22,908,465 100.0000%	22,908,465 100.0000%	116,772	23,025,237 100.0000%	12,236,336 53.1431%	0	12,236,336
332	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-107	4,414,988 100.0000%	4,624,605 100.0000%	4,624,605 100.0000%	52,112	4,676,717 100.0000%	2,520,760 53.9002%	0	2,520,760
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-105	4,399,294 100.0000%	4,608,911 100.0000%	4,608,911 100.0000%	52,112	4,661,023 100.0000%	2,505,066 53.7450%	0	2,505,066
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-112	134,205,248 100.0000%	143,905,613 100.0000%	143,905,613 100.0000%	8,362,547	152,268,160 100.0000%	84,781,967 55.9082%	0	84,781,967
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-109	127,349,424 100.0000%	140,152,445 100.0000%	140,152,445 100.0000%	8,058,548	148,210,993 100.0000%	79,655,984 53.7450%	0	79,655,984
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-114	4,029,692 100.0000%	4,029,692 100.0000%	4,029,692 100.0000%	0	4,029,692 100.0000%	2,165,758 53.7450%	0	2,165,758
355	TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR	TSFR 11-122	98,596,461 100.0000%	91,821,060 100.0000%	91,821,060 100.0000%	4,690,237	96,511,297 100.0000%	49,343,109 51.1288%	0	49,343,109
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-120	98,594,945 100.0000%	91,817,554 100.0000%	91,817,554 100.0000%	4,690,237	96,507,791 100.0000%	49,339,603 51.1250%	0	49,339,603
356	TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR	TSFR 11-130	76,428,030 100.0000%	82,165,868 100.0000%	82,165,868 100.0000%	1,400,910	83,566,778 100.0000%	42,618,751 50.9967%	0	42,618,751
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-128	76,423,478 100.0000%	82,163,134 100.0000%	82,163,134 100.0000%	1,400,910	83,564,044 100.0000%	42,616,199 50.9962%	0	42,616,199
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-132	3,080,287 100.0000%	3,080,287 100.0000%	3,080,287 100.0000%	0	3,080,287 100.0000%	1,655,500 53.7450%	0	1,655,500
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-134	2,822,718 100.0000%	2,822,718 100.0000%	2,822,718 100.0000%	0	2,822,718 100.0000%	1,517,070 53.7450%	0	1,517,070
360 LR	DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-148	15,395,983 100.0000%	15,512,281 100.0000%	15,512,281 100.0000%	272,705	15,784,986 100.0000%	9,333,681 59.1302%	0	9,333,681
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-155	10,180,411 100.0000%	10,210,166 100.0000%	10,210,166 100.0000%	(8,110)	10,204,056 100.0000%	5,191,917 50.9009%	0	5,191,917
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-160	141,387,391 100.0000%	142,291,116 100.0000%	142,291,116 100.0000%	4,152,370	146,443,486 100.0000%	85,386,645 58.3083%	0	85,386,645
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-165	3,446,289 100.0000%	3,446,289 100.0000%	3,446,289 100.0000%	408,386	3,854,675 100.0000%	1,906,106 49.4482%	0	1,906,106
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-167	144,833,680 100.0000%	145,737,405 100.0000%	145,737,405 100.0000%	4,560,756	150,298,161 100.0000%	87,294,751 58.0811%	0	87,294,751
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-172	217,793,275 100.0000%	221,795,451 100.0000%	221,795,451 100.0000%	7,893,994	229,689,445 100.0000%	124,151,853 54.0661%	0	124,151,853

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KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 599	Q4 2006 PROJECTED COL 606	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604	PROFORMA ADJUSTMENTS COL 605	PROFORMA JURISDICTION COL 606
385	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-177	178,568,168 100.0000%	181,895,627 100.0000%	181,895,627 100.0000%	7,205,473	189,101,100	104,799,575 55,4195%	0	104,799,575
386	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-182	141,835,058 100.0000%	144,079,378 100.0000%	144,079,378 100.0000%	8,352,772	150,432,148	79,938,419 53.1392%	0	79,938,419
387	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-187	311,570,545 100.0000%	319,549,141 100.0000%	319,549,141 100.0000%	19,008,572	338,557,713	170,458,821 50.3485%	0	170,458,821
388	DISTRIBUTION LINE TRANSFORMERS ALLOCATOR	TSFR 11-200	209,008,095 100.0000%	210,234,020 100.0000%	210,234,020 100.0000%	9,010,843	219,244,863	128,141,738 58.4489%	0	128,141,738
389	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-205	78,874,149 100.0000%	79,868,969 100.0000%	79,868,969 100.0000%	2,512,539	82,379,508	42,863,384 52.0318%	0	42,863,384
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-218	83,210,237 100.0000%	83,707,051 100.0000%	83,707,051 100.0000%	849,200	84,556,251	48,534,714 55.0340%	0	48,534,714
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-223	9,122,385 100.0000%	9,333,370 100.0000%	9,333,370 100.0000%	551,831	9,885,011	7,187,937 72.5133%	0	7,187,937
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-228	35,259,691 100.0000%	35,621,628 100.0000%	35,621,628 100.0000%	1,303,859	36,925,487	8,216,159 22.2508%	0	8,216,159
380	RTO LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-237	0 100.0000%	0 100.0000%	0 100.0000%	0	0	0 #DIV/0!	0	0
381	RTO STRUCTURES & IMPROV ALLOCATOR	TSFR 11-238	0 100.0000%	0 100.0000%	0 100.0000%	0	0	0 #DIV/0!	0	0
382	RTO COMPUTER HARDWARE ALLOCATOR	TSFR 11-239	0 100.0000%	0 100.0000%	0 100.0000%	0	0	0 #DIV/0!	0	0
383	RTO COMPUTER SOFTWARE ALLOCATOR	TSFR 11-240	0 100.0000%	0 100.0000%	0 100.0000%	0	0	0 #DIV/0!	0	0
384	RTO COMMUNICATIONS EQUIPMENT ALLOCATOR	TSFR 11-241	0 100.0000%	0 100.0000%	0 100.0000%	0	0	0 #DIV/0!	0	0
385	RTO MISCELLANEOUS PLANT ALLOCATOR	TSFR 11-242	0 100.0000%	0 100.0000%	0 100.0000%	0	0	0 #DIV/0!	0	0
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-252	29,254,822 100.0000%	29,120,792 100.0000%	29,120,792 100.0000%	890,703	30,011,495	16,025,230 53.3970%	0	16,025,230
396	POWER OPERATED EQUIPMENT ALLOCATOR	TSFR 11-256	12,011,320 100.0000%	11,907,168 100.0000%	11,907,168 100.0000%	1,800,596	13,707,764	7,318,531 53.3970%	0	7,318,531
397	GEN PLANT COMMUNICATIONS EQUIP TOTAL ALLOCATOR	TSFR 11-260	78,326,578 100.0000%	80,478,016 100.0000%	80,478,016 100.0000%	5,042,590	85,518,606	46,202,641 53.4020%	0	46,202,641
904	UNCOLLECTIBLE ACCOUNTS ALLOCATOR	TSFR 4-277	0 100.0000%	0 100.0000%	0 100.0000%	5,185,009	5,185,009	3,607,200 69.6392%	222,311	3,830,112
ACC DEF TX	ACCUM DEFERRED TAXES ALLOCATOR	TSFR 8-064	0 100.0000%	549,376,281 100.0000%	549,376,281 100.0000%	31,087,408	580,463,689	310,088,409 53.4208%	0	310,088,409
CUS AC EXP	TOTAL CUST. ACCT. EXPENSE ALLOCATOR	TSFR 4-279	0 1.000000	15,182,288 1.000000	15,182,288 1.000000	9,972,645	25,134,930	14,281,888 0.569200	222,311	14,504,579
	INTEREST ON CUSTOMER DEPOSITS	TSFR 1-053	7,565,381	7,478,137	7,478,137	(63,770)	7,414,367	5,477,012	0	5,477,012

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

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ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL. 599	Q4 2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
CUS DEP	ALLOCATOR		100.0000%	100.0000%	100.0000%		100.0000%	73.8703%		
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-269	0 100.0000%	2,327,168 100.0000%	2,327,168 100.0000%	313,573	2,640,742 100.0000%	1,731,933 65.5851%	0	1,731,933
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-269	0 100.0000%	44,089,784 100.0000%	44,089,784 100.0000%	(1,802,261)	42,287,503 100.0000%	22,905,557 54.1863%	0	22,905,557
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-264	0 100.0000%	23,031,940 100.0000%	23,031,940 100.0000%	(2,399,273)	20,632,668 100.0000%	10,894,217 52.8008%	0	10,894,217
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-250	0 100.0000%	8,423,586 100.0000%	8,423,586 100.0000%	396,835	8,820,422 100.0000%	4,898,516 55.5361%	0	4,898,516
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-230	1,443,303,581 100.0000%	1,465,484,378 100.0000%	1,465,484,378 100.0000%	59,560,709	1,525,045,087 100.0000%	817,711,487 53.6188%	0	817,711,487
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-142	522,714,003 100.0000%	531,473,817 100.0000%	531,473,817 100.0000%	(18,004,895)	513,468,922 100.0000%	280,736,679 54.8745%	0	280,736,679
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-310	3,859,407,132 100.0000%	3,896,926,503 100.0000%	3,896,926,503 100.0000%	149,893,667	4,046,820,170 100.0000%	2,168,703,914 53.5903%	0	2,168,703,914
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-264	199,373,263 100.0000%	202,343,185 100.0000%	202,343,185 100.0000%	10,522,191	212,865,376 100.0000%	114,393,549 53.7399%	0	114,393,549
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-177	79,848,213 100.0000%	83,374,800 100.0000%	83,374,800 100.0000%	4,223,527	87,598,327 100.0000%	64,156,349 73.2392%	0	64,156,349
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-318	2,797,413,842 100.0000%	2,808,242,735 100.0000%	2,808,242,735 100.0000%	151,987,448	2,960,230,183 100.0000%	1,585,479,899 52.8837%	0	1,585,479,899
PROD PLANT	TOTAL PRODUCTION PLANT ALLOCATOR	TSFR 11-093	3,123,801,417 100.0000%	3,122,952,427 100.0000%	3,122,952,427 100.0000%	55,560,320	3,178,512,747 100.0000%	1,741,838,462 54.8004%	0	1,741,838,462
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-086	1,589,058,185 100.0000%	1,609,558,726 100.0000%	1,609,558,726 100.0000%	(8,807,995)	1,602,750,731 100.0000%	886,576,196 55.3159%	0	886,576,196
PROD W/O W.C.	PROD. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-306	1,774,165,495 100.0000%	1,768,636,275 100.0000%	1,768,636,275 100.0000%	61,010,782	1,827,647,057 100.0000%	982,268,734 53.7450%	0	982,268,734
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-072	1,349,493,922 100.0000%	1,356,316,152 100.0000%	1,356,316,152 100.0000%	(5,450,482)	1,350,865,680 100.0000%	759,569,728 56.2284%	0	759,569,728
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-234	4,912,968,624 100.0000%	4,950,377,381 100.0000%	4,950,377,361 100.0000%	129,748,262	5,080,123,623 100.0000%	2,757,241,103 54.2751%	0	2,757,241,103
PTD W/O W.C.	PROD. TRANS. DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-314	3,583,533,702 100.0000%	3,594,061,209 100.0000%	3,594,061,209 100.0000%	135,196,724	3,729,257,933 100.0000%	1,997,671,378 53.5675%	0	1,997,671,378
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	0 100.0000%	101,983,976 100.0000%	101,983,976 100.0000%	9,800,712	111,784,688 100.0000%	60,844,181 54.2509%	0	60,844,181
SALES EXP	TOTAL SALES EXPENSE ALLOCATOR	TSFR 4-299	0 100.0000%	782,752 100.0000%	782,752 100.0000%	3,798	786,548 100.0000%	420,432 53.4529%	0	420,432
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-232	1,789,388,207 100.0000%	1,827,424,934 100.0000%	1,827,424,934 100.0000%	74,185,942	1,901,610,876 100.0000%	1,015,402,842 53.3970%	0	1,015,402,842
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-297	5,208,843,054 100.0000%	5,253,242,655 100.0000%	5,253,242,655 100.0000%	144,443,205	5,397,685,860 100.0000%	2,928,273,642 54.2505%	0	2,928,273,642

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
ALLOCATORS
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

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ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL. 599	Q4 2008 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-238	0 100.0000%	20,087,556 100.0000%	20,087,556 100.0000%	6,252,644	26,340,200 100.0000%	14,067,543 53.4071%	0	14,067,543
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-136	346,064,848 100.0000%	361,940,556 100.0000%	361,940,556 100.0000%	14,825,233	376,565,789 100.0000%	197,691,154 52.4984%	0	197,691,154
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-120	149,942,317 100.0000%	150,882,617 100.0000%	150,882,617 100.0000%	(7,148,370)	143,516,447 100.0000%	74,969,315 52.2374%	0	74,969,315
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-374	0 100.0000%	32,325,019 100.0000%	32,325,019 100.0000%	2,974,567	35,299,586 100.0000%	18,971,759 53.7450%	0	18,971,759

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
MISCELLANEOUS PERCENTS

2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

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LINE NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2008 ACTUAL COL 889	Q4 2008 PROJECTED COL 890	SYSTEM TOTAL COL 891	ADJUSTMENTS COL 892	ADJUSTED TOTAL COL 893	MISSOURI JURISDICTION COL 894	PROFORMA ADJUSTMENTS COL 895	PROFORMA JURISDICTION COL 896
%-009	INCOME TAXES									
%-010	FEDERAL TAX RATE	95%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
%-011	STATE TAX RATE	6.25	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TAX	50%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TAX	100%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-014	CALCULATED KCMO EARNINGS TAX	7.655 / 7.433	0.330649%		0.330649%	0.33%	0.330649%	0.33%	0.330649%	0.33%
%-015	AVERAGE ENVIRONMENTAL TAX RATE	ASSIGN	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-016	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	59.86%	59.86%	59.86%	59.86%	59.86%	59.86%	59.86%	59.86%
%-017	CALCULATED EFFECTIVE TAX RATE	ASSIGN	38.39%	38.39%	38.39%	38.39%	38.39%	38.39%	38.39%	38.39%
%-018										
%-019	CALCULATED REVENUE TAXES FOR CHNG ADJ									
%-020	CALCULATED KCMO GRT (6%) ON MO BASE REV	16-100 / 2-010	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
%-021	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-103 / 2-010	1.87%	1.87%	1.87%	1.87%	1.87%	1.87%	1.87%	1.87%
%-022	CALCULATED OTHER MO GRT ON MO BASE REV	16-108 / 2-010	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
%-023	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-109 / 2-013	2.82%	2.82%	2.82%	2.82%	2.82%	2.82%	2.82%	2.82%
%-024	CALCULATED MO SALES TAX ON MO BASE REV	16-112 / 2-010	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
%-025	CALCULATED KS SALES TAX ON KS BASE REV	16-115 / 2-013	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
%-026										
%-027	CAPITAL STRUCTURE									
%-028	LONG-TERM DEBT	1,103,699	40.93%	40.93%	40.93%	40.93%	40.93%	40.93%	40.93%	40.93%
%-029	PREFERRED STOCK	59,000	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
%-030	COMMON EQUITY	1,553,527	57.62%	57.62%	57.62%	57.62%	57.62%	57.62%	57.62%	57.62%
%-031	TOTAL	2,696,226	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-032										
%-033	CAPITAL COST									
%-034	LONG-TERM DEBT	ASSIGN	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%	5.93%
%-035	PREFERRED STOCK	ASSIGN	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
%-036	COMMON EQUITY	ASSIGN	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
%-037	TOTAL									
%-038	WTD COST OF CAPITAL									
%-039	LONG-TERM DEBT	%-028 * %-034	2.43%	2.43%	2.43%	2.43%	2.43%	2.43%	2.43%	2.43%
%-040	PREFERRED STOCK	%-029 * %-035	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
%-041	COMMON EQUITY	%-030 * %-036	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%	8.48%
%-042	TOTAL		8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%
%-043										
%-044	BAD DEBT									
%-045	MISSOURI	ASSIGN	0.6688%	0.6688%	0.6688%	0.6688%	0.6688%	0.6688%	0.6688%	0.6688%
%-046	KANSAS	ASSIGN	0.3134%	0.3134%	0.3134%	0.3134%	0.3134%	0.3134%	0.3134%	0.3134%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
CASH WORKING CAPITAL PERCENTS
2006 TEST YEAR RCL KNOWN & MEAS TO 6-30-07 (SEPT TRUEUP)

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (2365)
CWC-009	Operations and Maintenance Expense	ASSIGN	27.01	30.00	(2.99)	-0.8192%
CWC-010	Cash Vouchers, and liquidations below	ASSIGN	27.01	13.81	13.20	3.6164%
CWC-011	WGNOC Operations & Fuel fuel	ASSIGN	27.01	(292.51)	319.52	67.5397%
CWC-012	Wolf Creek Refueling Outage Annual	ASSIGN	27.01	20.86	6.13	1.6796%
CWC-013	Purchased Coal & Freight	ASSIGN	27.01	28.82	(1.81)	-0.4411%
CWC-014	Purchased Gas & Transportation	ASSIGN	27.01	8.50	18.51	5.0712%
CWC-015	Purchased Oil & Transportation	ASSIGN	27.01	30.72	(3.71)	-1.0164%
CWC-016	Purchased Power	ASSIGN	27.01	-	-	0.0000%
CWC-017	Bulk Power Sales & Other Rev	ASSIGN	27.01	51.74	(24.73)	-6.7753%
CWC-018	Pension Fund Payments	ASSIGN	27.01	178.44	(151.43)	-41.4877%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	27.01	185.00	(157.99)	-43.2849%
CWC-020	Injuries & Damages	ASSIGN	27.01	-	-	-
CWC-021	Payroll-Related OAM	ASSIGN	27.01	13.83	13.38	3.6658%
CWC-022	Federal, State & City Income Tax Withheld	ASSIGN	27.01	13.77	13.24	3.6274%
CWC-023	FICA Taxes Withheld - Employee	ASSIGN	27.01	13.83	13.38	3.6658%
CWC-024	Other Employee Withholdings	ASSIGN	27.01	13.854	13.16	3.6044%
CWC-025	Net Payroll	ASSIGN	27.01	344.83	(317.82)	-87.0740%
CWC-026	Accrued Vacation	ASSIGN	27.01	-	-	-
CWC-027	Taxes	ASSIGN	27.01	208.84	(181.83)	-48.9184%
CWC-028	Ad Valorem / Property	ASSIGN	27.01	13.77	13.24	3.6274%
CWC-029	FICA Taxes - Employers	ASSIGN	27.01	71.00	(43.99)	-12.0321%
CWC-030	Unemployment Taxes - FUTA / SUTA	ASSIGN	27.01	(77.00)	104.01	28.4959%
CWC-031	KS-City Franchise Taxes	ASSIGN	27.01	20.53	(10.73)	-2.8887%
CWC-032	MO Gross Receipts Taxes - 6%	ASSIGN	9.80	20.53	(10.73)	-2.8887%
CWC-033	MO Gross Receipts Taxes - 4%	ASSIGN	9.80	20.53	(10.73)	-2.8887%
CWC-034	MO Gross Receipts Taxes - Other Cities	ASSIGN	9.80	22.00	(12.20)	-3.3425%
CWC-035	Sales Taxes-MO	ASSIGN	27.01	22.00	5.01	1.3726%
CWC-036	Sales Taxes-KS	ASSIGN	9.80	22.00	(12.20)	-3.3425%
CWC-037	Use Taxes	ASSIGN	27.01	45.63	(18.62)	-5.1000%
CWC-038	Current Payable Income taxes	ASSIGN	27.01	88.55	(59.54)	-16.3123%
CWC-039	Interest Expense	ASSIGN	27.01	-	-	-
CWC-040						
CWC-041						
CWC-042						
CWC-043						
CWC-044						
CWC-045						
CWC-046						
CWC-047						
CWC-048						
CWC-049						
CWC-050						
CWC-051						
CWC-052						
CWC-053						
CWC-054						
CWC-055						

% of Gross PR

Total Gross Payroll (projected 12 MO ended 12-2006)	203,812,513
Less: Gross Payroll paid by WGNOC	39,889,085
Gross Payroll - Incurred Internally	163,923,428

Payroll Withholdings - Incurred Internally -% based on 2006 CWC study

Federal, State & City Income Tax Withheld	32,764,100	19.9873%
FICA Taxes Withheld - Employee	11,807,315	7.2029%
Other Employee Withholdings	27,871,470	16.9806%
Total Withholdings	72,442,885	44.0708%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 999	Q4 2006 PROJECTED COL. 900	SYSTEM TOTAL COL. 801	ADJUSTMENTS COL. 802	ADJUSTED TOTAL COL. 803	MISSOURI JURISDICTION COL. 804
D-009		PRODUCTION PLANT							
D-010		STEAM							
D-011	310	LAND & LAND RIGHTS	ASSIGN						0.00%
D-012		TOTAL ACCOUNT 310							
D-013									
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN						3.31%
D-015		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN						0.00%
D-016		STRUCTURES & IMPROVEMENTS - H5	ASSIGN						0.82%
D-017		TOTAL ACCOUNT 311							
D-018									
D-019	312	BOILER PLANT EQUIPMENT	ASSIGN						3.63%
D-020		UNIT TRAINS	ASSIGN						3.63%
D-021		ACC EQUIPMENT	ASSIGN						3.63%
D-022		BOILER PLANT EQUIPMENT - H5	ASSIGN						0.90%
D-023		TOTAL ACCOUNT 312							
D-024									
D-025	314	TURBOGENERATOR UNITS	ASSIGN						3.13%
D-026		TOTAL ACCOUNT 314							
D-027									
D-028	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN						3.23%
D-029		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN						0.86%
D-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN						5.46%
D-031		TOTAL ACCOUNT 315							
D-032									
D-033	316	MISC. POWER PLANT EQUIPMENT	ASSIGN						3.50%
D-034		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN						0.87%
D-035		TOTAL ACCOUNT 316							
D-036									
D-037		TOTAL STEAM PLANT							
D-038									
D-039		NUCLEAR							
D-040	320	LAND & LAND RIGHTS	ASSIGN						0.00%
D-041		MISSOURI GROSS AFDC	ASSIGN						0.00%
D-042		TOTAL LAND & LAND RIGHTS							
D-043									
D-044	321	STRUCTURES & IMPROVEMENTS	ASSIGN						1.55%
D-045		MISSOURI GROSS AFDC	ASSIGN						1.55%
D-046		TOTAL STRUCTURES & IMPROVEMENTS							
D-047									
D-048	322	REACTOR PLANT EQUIPMENT	ASSIGN						1.73%
D-049		MISSOURI GROSS AFDC	ASSIGN						1.73%
D-050		TOTAL REACTOR PLANT EQUIPMENT							
D-051									
D-052	323	TURBOGENERATOR UNITS	ASSIGN						1.96%
D-053		MISSOURI GROSS AFDC	ASSIGN						1.96%
D-054		TOTAL TURBOGENERATOR UNITS							
D-055									
D-056	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN						1.73%
D-057		MISSOURI GROSS AFDC	ASSIGN						1.73%
D-058		TOTAL ACCESSORY ELEC. EQUIPMENT							
D-059									
D-060	325	MISC POWER PLANT EQUIPMENT	ASSIGN						2.36%
D-061		MISSOURI GROSS AFDC	ASSIGN						2.36%
D-062		TOTAL MISC POWER PLANT EQUIPMENT							
D-063									
D-064	326	REGULATORY DISALLOWANCES	ASSIGN						1.73%
D-065		MPSC DISALLOWANCE	ASSIGN						1.73%
D-066		MPSC DISALLOW - NOT MO JURIS	ASSIGN						1.73%
D-067		KCC DISALLOWANCE	ASSIGN						1.73%
D-068		KCC DISALLOW - NOT K3 JURIS	ASSIGN						1.73%
D-069		MISSOURI GROSS AFDC	ASSIGN						1.73%
D-070		TOTAL REGULATORY DISALLOWANCES							
D-071									

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT

DEPR % - JURISDICTIONAL DEPRECIATION RATES
2008 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

Highly Confidential Information designated by "***"

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	MISSOURI JURISDICTION COL. 604
D-072		TOTAL NUCLEAR PRODUCTION PLANT							
D-073		OTHER PRODUCTION PLANT - CT	ASSIGN						0.00%
D-074	340	LAND - CT	ASSIGN						0.00%
D-075		LAND RIGHTS - CT	ASSIGN						4.12%
D-076	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN						4.12%
D-077	342	FUEL HOLDERS, PRODUCERS AND ACC. - CT	ASSIGN						4.12%
D-078	343	GENERATORS - CT	ASSIGN						4.12%
D-079	344	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN						4.12%
D-080	345	OTHER PROD-MISC PWR PLT EQUIP. - CT	ASSIGN						4.12%
D-081	346	TOTAL OTHER PRODUCTION PLANT - CT	ASSIGN						4.12%
D-082		OTHER PRODUCTION PLANT - WIND							0.00%
D-083		LAND - WIND	ASSIGN						0.00%
D-084	340	LAND RIGHTS - WIND	ASSIGN						0.00%
D-085		STRUCTURES & IMPROVEMENTS - WIND	ASSIGN						5.00%
D-086	341	GENERATORS - WIND	ASSIGN						5.00%
D-087	342	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN						5.00%
D-088	343	OTHER PROD-MISC PWR PLT EQUIP. - WIND	ASSIGN						5.00%
D-089	344	TOTAL OTHER PRODUCTION PLANT - WIND	ASSIGN						5.00%
D-090		TOTAL PRODUCTION PLANT							5.00%
D-091		TRANSMISSION PLANT							0.00%
D-092		LAND AND LAND RIGHTS	ASSIGN						0.00%
D-093	350	LAND RIGHTS	ASSIGN						0.00%
D-094		DISTRIBUTION RELATED - MO	ASSIGN						0.00%
D-095		DISTRIBUTION RELATED - KS	ASSIGN						0.00%
D-096		ALLOCATED TRANSMISSION	ASSIGN						0.00%
D-097		TOTAL LAND RIGHTS	ASSIGN						0.00%
D-098		STRUCTURES AND IMPROVEMENTS	ASSIGN						1.36%
D-099	352	MO GROSS AFDC	ASSIGN						1.36%
D-100		TOTAL ACCT 352	ASSIGN						1.36%
D-101		STATION EQUIPMENT	ASSIGN						2.24%
D-102	353	MO GROSS AFDC	ASSIGN						2.24%
D-103		STATION EQUIP. - COMMUN EQUIP (LIKE 387)	ASSIGN						2.50%
D-104		TOTAL ACCT 353	ASSIGN						2.50%
D-105		TOWERS AND FIXTURES	ASSIGN						2.00%
D-106	354	POLES AND FIXTURES	ASSIGN						3.59%
D-107		DISTRIBUTION RELATED - MO	ASSIGN						3.59%
D-108		DISTRIBUTION RELATED - KS	ASSIGN						3.59%
D-109		TRANSMISSION EQUIPMENT	ASSIGN						3.59%
D-110		TOTAL ACCT 354	ASSIGN						3.59%
D-111		OVERHEAD CONDUCTORS AND DEVICES	ASSIGN						3.10%
D-112	356	DISTRIBUTION RELATED - MO	ASSIGN						3.10%
D-113		DISTRIBUTION RELATED - KS	ASSIGN						3.10%
D-114		TRANSMISSION EQUIPMENT	ASSIGN						3.10%
D-115		TOTAL ACCT 356	ASSIGN						3.10%
D-116		UNDERGROUND CONDUIT	ASSIGN						1.32%
D-117	357	UNDERGROUND CONDUCTORS & DEVICES	ASSIGN						2.55%
D-118		TOTAL ACCT 357	ASSIGN						2.55%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL. KNOWN & MEAS TO 6-30-07 (SEPT TRUE-UP)

Highly Confidential information designated by "*** ***"

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-4 2006 ACTUAL COL 698	Q4 2006 PROJECTED COL 699	SYSTEM TOTAL COL 697	ADJUSTMENTS COL 692	ADJUSTED TOTAL COL 693	MISSOURI JURISDICTION COL 694
D-135		TOTAL TRANSMISSION PLANT							
D-136		DISTRIBUTION PLANT							
D-137		LAND & LAND RIGHTS							
D-138	380	LAND (NON-DEPRECIABLE)							
D-139		MISSOURI	ASSIGN						0.00%
D-140		KANSAS	ASSIGN						0.00%
D-141		TOTAL LAND							
D-142									
D-143									
D-144		LAND RIGHTS							
D-145		MISSOURI (DEPRECIABLE)	ASSIGN						0.00%
D-146		KANSAS (NON-DEPRECIABLE)	ASSIGN						0.00%
D-147		TOTAL LAND RIGHTS							
D-148									
D-149									
D-150		TOTAL ACCT 380							
D-151									
D-152	361	STRUCTURES & IMPROVEMENTS							
D-153		MISSOURI	ASSIGN						2.96%
D-154		KANSAS	ASSIGN						2.96%
D-155		TOTAL ACCOUNT 361							
D-156									
D-157	382	STATION EQUIPMENT							
D-158		MISSOURI	ASSIGN						2.00%
D-159		KANSAS	ASSIGN						2.00%
D-160		SUBTOTAL ACCOUNT 382							
D-161									
D-162		STATION EQUIP - COMMON EQUIP (LIKE 397)							
D-163		MISSOURI	ASSIGN						2.50%
D-164		KANSAS	ASSIGN						2.50%
D-165		TOTAL STATION EQUIP - COMMON EQUIP (LIKE 397)							
D-166									
D-167		TOTAL ACCOUNT 382							
D-168									
D-169	384	POLES, TOWERS, & FIXTURES							
D-170		MISSOURI	ASSIGN						4.09%
D-171		KANSAS	ASSIGN						4.09%
D-172		TOTAL ACCOUNT 384							
D-173									
D-174	365	OVERHEAD CONDUCTORS & DEVICES							
D-175		MISSOURI	ASSIGN						2.02%
D-176		KANSAS	ASSIGN						2.02%
D-177		TOTAL ACCOUNT 365							
D-178									
D-179	386	UNDERGROUND CONDUIT							
D-180		MISSOURI	ASSIGN						1.33%
D-181		KANSAS	ASSIGN						1.33%
D-182		TOTAL ACCOUNT 386							
D-183									
D-184	367	UNDERGROUND CONDUCTORS & DEV.							
D-185		MISSOURI	ASSIGN						1.23%
D-186		KANSAS	ASSIGN						1.23%
D-187		TOTAL ACCOUNT 367							
D-188									
D-189	368	LINE TRANSFORMERS							
D-190		MISSOURI	ASSIGN						3.10%
D-191		RECORDED IN MISSOURI	ASSIGN						3.10%
D-192		ALLOCATED TO MISSOURI	ASSIGN						3.10%
D-193		TOTAL MISSOURI							
D-194									
D-195		KANSAS							
D-196		RECORDED IN KANSAS	ASSIGN						3.10%
D-197		ALLOCATED TO KANSAS	ASSIGN						3.10%

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 4-30-07 (SEPT TRUE-UP)

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 589	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604
D-198		TOTAL KANSAS							
D-199		TOTAL ACCOUNT 368							
D-200		SERVICES							
D-201	369	MISSOURI	ASSIGN						3.14%
D-202		KANSAS	ASSIGN						3.14%
D-203		TOTAL ACCOUNT 369							
D-204		METERS							
D-205	370	MISSOURI	ASSIGN						4.31%
D-206		RECORDED IN MISSOURI	ASSIGN						4.31%
D-207		ALLOCATED TO MISSOURI							
D-208		TOTAL MO METERS							
D-209		KANSAS							
D-210		RECORDED IN KANSAS	ASSIGN						4.31%
D-211		ALLOCATED TO KANSAS	ASSIGN						4.31%
D-212		TOTAL KS METERS							
D-213		TOTAL ACCOUNT 370							
D-214	371	INSTALLATION ON CUST. PREMISES							
D-215		MISSOURI	ASSIGN						9.51%
D-216		KANSAS	ASSIGN						9.51%
D-217		TOTAL ACCOUNT 371							
D-218	373	STREET LIGHTS & SIGNAL SYSTEMS							
D-219		MISSOURI	ASSIGN						3.89%
D-220		KANSAS	ASSIGN						3.89%
D-221		TOTAL ACCOUNT 373							
D-222		TOTAL DISTRIBUTION PLANT							
D-223		TOTAL TRANS & DIST. PLANT							
D-224		TOTAL PROD, TRANS & DIST PLANT							
D-225		GENERAL PLANT							
D-226	389	LAND AND LAND RIGHTS	ASSIGN						0.00%
D-227	390	STRUCTURES AND IMPROVEMENTS	ASSIGN						2.54%
D-228		LEASEHOLD IMPROVEMENTS	ASSIGN						0.00%
D-229		TOTAL ACCT 390							
D-230	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN						5.40%
D-231	392	TRANSPORTATION EQUIPMENT	ASSIGN						5.43%
D-232	393	STORES EQUIPMENT	ASSIGN						3.58%
D-233	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN						2.81%
D-234	395	LABORATORY EQUIPMENT	ASSIGN						3.37%
D-235	396	POWER OPERATED EQUIPMENT	ASSIGN						5.55%
D-236	397	COMMUNICATIONS EQUIPMENT	ASSIGN						2.50%
D-237		ALLOCATED	ASSIGN						2.50%
D-238		MO GROSS AFDC	ASSIGN						3.16%
D-239	398	TOTAL ACCT 397							0.00%
D-240	399	MISCELLANEOUS EQUIPMENT	ASSIGN						
D-241		OTHER TANGIBLE PROPERTY	ASSIGN						
D-242		TOTAL GENERAL PLANT							
D-243	301	INTANGIBLE PLANT	ASSIGN						0.00%
D-244	302	ORGANIZATION	ASSIGN						0.00%
D-245		FRANCHISES & CONSENTS							
D-246		MISSOURI							

KANSAS CITY POWER & LIGHT CO.
MISSOURI REVENUE REQUIREMENT
DEPR % - JURISDICTIONAL DEPRECIATION RATES
2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07 (SEPT TRUE-UP)

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL 599	Q4 2006 PROJECTED COL 600	SYSTEM TOTAL COL 601	ADJUSTMENTS COL 602	ADJUSTED TOTAL COL 603	MISSOURI JURISDICTION COL 604
D-261		OTHER	ASSIGN						0.00%
D-262		TOTAL ACCOUNT 302							
D-263									
D-264	303	MISC. INTANGIBLE PLANT							
D-265		5-YR SOFTWARE							
D-266		CUSTOMER RELATED	ASSIGN						0.00%
D-267		ENERGY RELATED	ASSIGN						0.00%
D-268		DEMAND RELATED	ASSIGN						0.00%
D-269		CORPORATE SOFTWARE	ASSIGN						0.00%
D-270		TRANSMISSION RELATED							
D-271		TOTAL 5-YR SOFTWARE							
D-272									
D-273		10-YR SOFTWARE							
D-274		CUSTOMER RELATED	ASSIGN						0.00%
D-275		ENERGY RELATED	ASSIGN						0.00%
D-276		TOTAL 10-YR SOFTWARE							
D-277									
D-278		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN						0.00%
D-279		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN						n/a
D-280		INTANGIBLE COMMUNICATION EQUIP (LIKE 397)	ASSIGN						0.00%
D-281									
D-282		TOTAL MISC. INTANGIBLE PLANT							
D-283									
D-284		TOTAL INTANGIBLE PLANT							
D-285									
D-286		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN						0.00%
D-287									
D-288		TOTAL ELECTRIC PLANT IN SERVICE							

KANSAS CITY POWER & LIGHT COMPANY
MISSOURI REVENUE REQUIREMENT
2006 TEST YEAR INCL KNOWN & MEASURABLE CHANGES TO 9-30-07
SUMMARY OF ADJUSTMENTS (1)

Non-Proprietary Version

		Total Company Adjustments Incr (Decr)	Total Company Adjustments Incr (Decr)	Incr (decr) Sept vs March
		9/30/2007 True-up	3/31/2007 Update	
JURISDICTIONAL COST OF SERVICE				
OPERATING REVENUE				
Retail Sales - Schedule 1, line 1-010				
Adj-1	Remove Gross Receipts Tax from revenues	(39,735,592)	(39,735,592)	-
Adj-49a	Normalize revenues for weather- MO	(6,003,697)	(5,998,357)	(5,340)
Adj-49a	Normalize revenues for weather- KS	(6,494,878)	(6,494,878)	-
Adj-49b	Annualize revenues for customer growth through Sept 2007 - MO	3,105,347	8,870,357	(5,765,010)
Adj-49b	Annualize revenues for customer growth through Sept 2007 - KS	6,397,751	14,811,241	(8,413,490)
Adj-49c	Annualize revenues for rate increase effective 1/1/2007- MO	51,699,409	51,933,634	(234,225)
Adj-49c	Annualize revenues for rate increase effective 1/1/2007- KS	29,985,734	30,243,986	(258,252)
		<u>38,954,074</u>	<u>53,630,391</u>	<u>(14,676,317)</u>
Miscellaneous Revenue - Schedule 1, line 1-011				
Adj-48	Reflect annualized revenues related to LaCygne-Gardner transmission line upgrade	167,186	113,430	53,756
Adj-49d	Adjust forfeited discounts (Missouri only)	186,556	-	186,556
		<u>353,742</u>	<u>113,430</u>	<u>240,312</u>
Bulk Power Sales - Schedule 1, line 1-012				
Adj-18	Remove effects of 2006 Hawthorn subrogation settlement	(2,528,765)	(2,528,765)	-
Adj-39	Normalize Bulk Power Sales	(68,292,829)	(58,915,928)	(9,376,901)
		<u>(70,821,594)</u>	<u>(61,444,693)</u>	<u>(9,376,901)</u>
	Operating Revenue - Schedule 1, line 1-014	<u>(31,513,778)</u>	<u>(7,700,872)</u>	<u>(23,812,906)</u>
OPERATING EXPENSES				
Fuel - Schedule 1, line 1-017				
Adj-11	**			**
Adj-11	Adjust 2006 expenses for Wolf Creek nuclear fuel refund recorded in 2006 related to prior years	427,150	427,150	-
Adj-12	Adjust book depreciation expense to jurisdictional rates- unit trains	(91,370)	(91,370)	-
Adj-18	Remove effects of 2006 Hawthorn subrogation settlement	3,678,204	3,678,204	-
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	5,641,174	5,661,119	(19,945)
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(5,165,813)	(5,174,776)	8,963
Adj-38	Annualize Fuel Expense at contract prices for net system input normalized for weather and annualized for customer growth	(53,353,076)	(50,480,554)	(2,872,522)
Adj-52	Adjust for fuel additives related to new LaCygne SCR	1,599,540	1,931,700	(332,160)
Adj-62	**			**
Adj-97	Reverse all previous depreciation adjustments- unit trains	91,370	91,370	-
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2007	450,335	451,936	(1,601)
	Fuel - Schedule 1, line 1-017	<u>(45,661,780)</u>	<u>(42,480,773)</u>	<u>(3,181,007)</u>
Purchased Power - Schedule 1, line 1-018				
Adj-18	Remove effects of Sept 2006 Hawthorn subrogation settlement	10,804,723	10,804,723	-
Adj-40	Annualize Purchased Power Expense for net system input normalized for weather and annualized for customer growth	8,555,531	12,439,948	(3,884,417)
		<u>19,360,254</u>	<u>23,244,671</u>	<u>(3,884,417)</u>
Other Operations & Maintenance Expenses - Schedule 1, line 1-019				
Adj-4	Transfer KCREC Bad Debt Expense to KCPL A/C 904	4,513,695	4,513,695	-

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		Total Company Adjustments Incr (Decr)	Total Company Adjustments Incr (Decr)	Incr (decr) Sept vs March
		9/30/2007 True-up	3/31/2007 Update	
Adj-8	Eliminate billings from GPES to KCPL for earnings tax and interest expense	(244,047)	-	(244,047)
Adj-9	Adjust for current period bank fees paid by KCREC related to sale of receivables	3,822,431	3,822,431	-
Adj-11	Adjust 2006 expenses for 2005 advertising costs reversed in 2006 (MO only)	60,895	60,895	-
Adj-11	Adjust 2006 expenses for 2005 Leadership Development Initiative (LED-LDI) costs reversed in 2006 (MO only)	867,870	867,870	-
Adj-11	Adjust 2006 expenses for 2005 Corporate Development/Planning (CORPDP-KCPL) costs reversed in 2006 (MO only)	879,112	879,112	-
Adj-11	Adjust 2006 expenses for 2005 Talent Assessment costs reversed in 2006 (KS only)	216,771	216,771	-
Adj-11	Adjust 2006 expenses for 2005 MSC0140, KCPL Strategic Initiatives costs, reversed in 2006 (MO only)	1,155,665	1,155,665	-
Adj-11	Adjust 2006 expenses for 2005 FERC assessment reversed in 2006	131,079	131,079	-
Adj-16	**			**
Adj-18	Remove effects of 2006 Hawthorn subrogation settlement	(122,410)	(122,410)	-
Adj-20	Annualize salaries and wages payroll costs for changes in staffing levels and base pay rates	150,107,559	150,703,642	(596,083)
Adj-20a	Reverse actual salaries and wages payroll costs incurred for actual staffing levels at base pay rates	(137,458,540)	(137,756,778)	298,238
Adj-20b	Adjust severance payroll costs to normalized amount	(21,562)	191,821	(213,383)
Adj-20c	Adjust Talent Assessment severance payroll costs to amortized amount	(7,029,556)	(6,957,387)	(72,169)
Adj-20d	Adjust incentive compensation- Power Marketing payroll costs to normalized amount	(30,389)	(33,481)	3,092
Adj-20e	Adjust incentive compensation- Value Link payroll costs to normalized amount	(1,498,047)	(1,567,018)	68,971
Adj-20h	Normalize employee relocation costs (5-year average)	(190,411)	-	(190,411)
Adj-23	Remove R&D tax credits consulting fees from test period	(385,000)	-	(385,000)
Adj-26a	Normalize Production maintenance expense	6,073,809	7,170,486	(1,096,677)
Adj-26b	Normalize Transmission & Distribution maintenance expense	(2,103,269)	1,527,998	(3,631,267)
Adj-26b	Normalize General maintenance expense	1,112,306	1,118,982	(6,676)
Adj-27a	Adjust FAS 87 and FAS 88 pension expense, including amortization of pension regulatory assets	20,482,635	21,044,900	(562,265)
Adj-27b	Normalize SERP expense	312,036	-	312,036
Adj-30	**			**
Adj-31	Reflect amortization of regulatory asset related to deferred Affordability, Efficiency and Demand Response Programs costs (MO only)	688,292	1,157,886	(469,594)
Adj-32a	Reflect amortization of regulatory asset related to deferred incremental rate case expenses for 2007 filing	712,308	1,000,000	(287,692)

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		9/30/2007 True-up	3/31/2007 Update	
Adj-32b	Reflect amortization of regulatory asset related to deferred incremental rate case expenses for 2006 filing	840,375	1,172,017	(331,642)
Adj-37	Annualize MPSC assessment	303,470	-	303,470
Adj-41	Normalize bad debt expense on test year revenues	232,237	259,575	(27,338)
Adj-42	Adjust Wolf Creek refueling outage amortization expense	757,218	757,218	-
Adj-44	Adjust Nuclear decommissioning expense	1,936	1,936	-
Adj-45	Adjust benefit expense for Other Post Employment Benefits (OPEB), 401K, and for other benefits relating to active employees	3,900,887	4,488,826	(587,939)
Adj-48	Adjust transmission expense (Account 565) and increase NERC/SPP fees	5,211,045	1,370,400	3,840,645
Adj-49a	Adjust bad debt expense related to normalization of revenues for weather	(60,388)	(60,885)	497
Adj-49b	Adjust bad debt expense related to annualization of revenues for customer growth	40,757	108,921	(68,164)
Adj-49c	Adjust bad debt expense related to annualization of revenues for the rate increase effective 1/1/07	438,707	432,878	5,829
Adj-52	Adjust non-fuel O&M expenses for new LaCygne SCR	292,462	292,462	-
Adj-54	Adjust current period actual bank fees paid by KCREC related to sale of receivables to projected amounts	223,186	244,874	(21,688)
Adj-56	Annualize Customer Accounts expense for costs associated with accepting credit card payments	182,625	563,490	(380,865)
Adj-59	Capitalize Sierra Club legal expenses	(6,075)	-	(6,075)
Adj-59a	Disallow Washington DC employee costs	(92,400)	-	(92,400)
Adj-59b	Disallow dues per Settlement Stipulation	(256,842)	-	(256,842)
Adj-60	Amortize project costs for Leadership Dvlp Initiative (LED-LDI) (MO only)	223,717	223,717	-
Adj-61	Amortize project costs for Corporate Dvlp/Plan (CORPDP-KCPL) (MO only)	176,116	176,116	-
Adj-63	Amortize project costs for Talent Assessment (KS only)	21,677	21,677	-
Adj-65	Disallow meal expenses per Settlement Stipulation	(365,563)	-	(365,563)
Adj-69	Amortize certain advertising expense over two years	(534,837)	-	(534,837)
Other Oper & Mtce Expenses - Schedule 1, line 1-019		<u>55,802,008</u>	<u>61,397,847</u>	<u>(5,595,839)</u>
Depreciation Expense - Schedule 1, line 1-020				
Adj-12	Adjust book depreciation expense to jurisdictional rates	(6,551,796)	(6,551,796)	-
Adj-97	Reverse all previous depreciation adjustments, including adjustment to fuel expense	6,551,796	6,551,796	-
Adj-98	Annualize depreciation expense based on jurisdictional depreciation rates applied to Jurisdictional Plant in Service at 9-2007	(8,926,431)	(8,419,764)	(506,667)
Depreciation Expense - Schedule 1, line 1-020		<u>(8,926,431)</u>	<u>(8,419,764)</u>	<u>(506,667)</u>
Amortization Expense - Schedule 1, line 1-021				
Adj-12	Adjust book amortization expense to jurisdictional basis	241,021	241,021	-

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		9/30/2007 True-up	3/31/2007 Update	
Adj-25	Reflect additional amortization to maintain credit ratios included in Case No. ER-2006-0314	25,679,061	25,679,061	-
Adj-97	Reverse all previous amortization adjustments, including adjustment to fuel expense, excluding credit ratio amortization	(241,021)	(241,021)	-
Adj-98b	Annualize amortization expense	1,378,368	148,890	1,229,478
	Amortization Expense - Schedule 1, line 1-021	<u>27,057,429</u>	<u>25,827,951</u>	<u>1,229,478</u>
Interest on Customer Deposits - Missouri - Schedule 1, line 1-022				
Adj-10	Transfer interest on customer deposits above the line	<u>438,857</u>	<u>438,857</u>	-
Interest on Customer Deposits - Kansas - Schedule 1, line 1-023				
Adj-10	Transfer interest on customer deposits above the line	<u>78,796</u>	<u>78,796</u>	-
Taxes Other than Income - Schedule 1, line 1-024				
Adj-1	Remove Gross Receipts Tax	(39,812,079)	(39,812,079)	-
Adj-11	Adjust 2006 expenses for reversal of capital stock reserves due to favorable ruling by the MO Dept of Rev on the use of a tax basis balance sheet vs. GAAP balance sheet for the computation of the MO franchise tax since 2000	1,036,305	1,036,305	-
Adj-20c	Adjust Talent Assessment FICA payroll taxes consistent with Talent Assessment severance adjustment	(494,654)	(520,230)	25,576
Adj-20g	Adjust FICA payroll taxes consistent with annualized payroll adjustment	965,082	883,952	81,130
Adj-33b	Adjust property taxes	2,403,425	2,856,598	(453,173)
Multiple	Adjust Kansas City Earnings Tax for impact of other adjustments	(24,405)	(16,959)	(7,446)
	Taxes Other than Income - Schedule 1, line 1-024	<u>(35,926,326)</u>	<u>(35,572,413)</u>	<u>(353,913)</u>
Federal and State Income Taxes- Schedule 1, line 025				
multiple	Reflect adjustments to Schedule 7, Allocation of Current and Deferred Income Taxes	(21,702,310)	(21,542,734)	(159,576)
Adj-99	Reflect the tax deduction for interest synchronization, the tax impact of which is included in the Schedule 7 adjustments above	-	-	-
	Fed and State Income Taxes - Schedule 1, line 1-025	<u>(21,702,310)</u>	<u>(21,542,734)</u>	<u>(159,576)</u>
	Total Electric Operating Exp - Schedule 1, line 1-027	<u>(9,479,503)</u>	<u>2,972,438</u>	<u>(12,451,941)</u>
	Net Electric Operating Income - Schedule 1, line 1-029	<u>(22,034,275)</u>	<u>(10,873,310)</u>	<u>(11,360,965)</u>

RATE BASE

Total Electric Plant - Schedule 1, line 1-032

Adj-3	Adjust Wolf Creek disallowance to 100% jurisdictional basis	(6,770,612)	(6,770,612)	-
Adj-21	Increase Plant in Service for additions and retirements for the period January-September, 2007	151,213,817	178,204,162	(26,990,345)
	Total Electric Plant - Schedule 1, line 1-032	<u>144,443,205</u>	<u>171,433,550</u>	<u>(26,990,345)</u>

Accumulated Depreciation & Amortization - Schedule 1, line 1-033

Adj-13	Adjust book Depreciation Reserve to 100% basis at jurisdictional depreciation rates for December 2006	(98,041,116)	(98,041,116)	
Adj-53a	Adjust Depreciation Reserve for annualized depreciation provision subsequent to test year or update period, whichever is later, through September 2007	-	83,272,691	

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Adj-53b	Adjust Depreciation Reserve for projected retirements and net salvage expenditures subsequent to the test year or update period, whichever is later, through September 2007	-	(31,739,674)	
Adj-53c	Adjust Depreciation Reserve from jurisdictional balance as of December of test year to jurisdictional balance as of update or true up period.	90,496,873	31,806,832	
	Accumulated Depr & Amort - Schedule 1, line 1-033	(7,544,243)	(14,701,267)	7,157,024
	Net Plant - Schedule 1, line 1-034	151,987,448	186,134,817	(34,147,369)
Working Capital - Schedule 1, line 1-036				
Adj-50	Adjust Prepayments to 13-Month average	1,299,857	2,062,656	(762,799)
Adj-51	Adjust Fossil inventories to required levels and adjust Nuclear inventory to 18-month average	6,291,814	1,424,342	4,867,472
Adj-72	Adjust M&S inventories to 13 month average	763,970	(925,204)	1,689,174
Various	Impact of other adjustments on Cash Working Capital	(3,490,499)	(5,446,296)	1,955,797
	Working Capital - Schedule 1, line 1-036	4,865,142	(2,884,502)	7,749,644
Prior Net Pre-paid Pension Asset - MO - Schedule 1, line 1-037				
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (54.5%)	(1,892,208)	(1,869,634)	(22,574)
Prior Net Pre-paid Pension Asset - KS - Schedule 1, line 1-038				
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (44.3%)	(1,538,070)	(1,519,721)	(18,349)
Prior Net Pre-paid Pension Asset - WS - Schedule 1, line 1-039				
Adj-27	Reduce Net Prepaid Pension Asset for excess of FAS 87 pension cost over contributions (1.2%)	(41,663)	(41,166)	(497)
Pension Regulatory Asset - Schedule 1, line 1-040				
Adj-5	Adj 2006 FAS 87 book regulatory asset to 2006 total Company-Missouri basis regulatory asset	(2,274,662)	(2,286,101)	11,439
Adj-27	Decrease Missouri basis regulatory asset to 9-30-07 amount	(6,001,121)	(5,767,662)	(233,459)
	Pension Regulatory Asset - Schedule 1, line 1-040	(8,275,783)	(8,053,763)	(222,020)
Pension Regulatory Asset - Schedule 1, line 1-041				
Adj-5	Adj 2006 FAS 88 book regulatory asset to 2006 total Company-Missouri basis regulatory asset	(22,673,747)	(22,673,747)	-
Regulatory Asset-2002 Ice Storm- MO- Schedule 1, line 1-048				
Adj- 29	Decrease Regulatory Asset to 9-30-2007 amount	(380,167)	(380,167)	-
** **				
Adj-30	**			**
Regulatory Asset-Demand Side Mgmt Prog-MO - Schedule 1, line 1-043				
Adj-31	Increase Regulatory Asset to 9-30-2007 amount	3,049,211	2,592,470	456,741
Regulatory Asset-Demand Side Mgmt Prog-KS - Schedule 1, line 1-044				
Adj-31	Increase Regulatory Asset to projected 9-30-2007 amount	-	2,859,938	(2,859,938)
Regulatory Asset-Regulatory Expenses-MO - Removed from Schedule 1				
Adj-32a/b	Increase Regulatory Asset to projected 9-30-2007 amount	-	450,628	(450,628)
Regulatory Asset-Regulatory Expenses-KS - Removed from Schedule 1				
Adj-32a/b	Increase Regulatory Asset to projected 9-30-2007 amount	-	-	-
Regulatory Asset-STB Litigation-MO - Removed from Schedule 1				
Adj-62	**			**
Accumulated Deferred Income Taxes - Schedule 1, line 1-047				
Adj-14	Adjust Deferred Income Tax Reserves to 100% jurisdictional basis	24,547,829	30,628,809	

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Adj-33a	Adjust Deferred Income Tax Reserves for proforma impact of additional straight line tax depreciation on 2006 plant additions and adjustments to deferred Regulatory assets and liabilities	6,539,579	(607,592)	
	Accumulated Deferred Income Taxes - Schedule 1, line 1-050	<u>31,087,408</u>	<u>30,021,217</u>	<u>1,066,191</u>
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-048				
Adj-28	**			**
Deferred Gain on Emission Allowance Sales - Schedule 1, line 1-049 (MO only)				
Adj-28	**			**
Customer Advances for Construction-MO - Schedule 1, line 1-050				
Adj-74	Adjust Customer Advances for Construction to 13 month average	<u>(23,937)</u>	<u>-</u>	<u>(23,937)</u>
Customer Deposits-MO - Schedule 1, line 1-052				
Adj-73	Adjust Customer Deposits to 13 month average	<u>(63,770)</u>	<u>-</u>	<u>(63,770)</u>
RATE BASE - Schedule 1, line 1-057		<u>93,217,818</u>	<u>123,880,972</u>	<u>(30,663,154)</u>

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

Missouri Jurisdictional Additional Amortization for 2007 Filing

TMR-7.xls

Includes \$21,679,061 Credit Ratio Amortization from ER-2006-0314

Line		Total Company	Jurisdictional Allocation	Jurisdictional Adjustments	Jurisdictional Proforma
1	Additional net Assets on KCPL's balance sheet		22,105,884		
2	Rate Base	Rev Req Model Sch 1-055 (COL 604)	NA	1,292,032,868	
3	Net Assets supported by LTD & Equity		1,314,138,752		
4	Jurisdictional Allocator for Capital	Jurisdictional Rate Base (COL 604) / Total Company Rate Base (COL 603)	52.71%		
5					
6	Total Capital	Misc% %031*1000	2,696,225,541	1,314,138,752	1,314,138,752
7	Equity	Misc% %030*1000	1,553,526,970	757,188,137	757,188,137
8	Preferred	Misc% %029*1000	39,000,000	19,008,577	19,008,577
9	Long-term Debt	Misc% %028*1000	1,103,698,571	537,942,038	537,942,038
10	Cost of Debt	Misc% %034	5.93%	5.93%	5.93%
11	Interest Expense	Line 9 * Line 10	65,433,265	31,892,135	31,892,135
12					
13	Retail Sales Revenue	Rev Req Model Sch 1-014 plus Revenue Requirement	0	648,237,723	648,237,723
14	Other Revenue	Rev Req Model Sch 1-014 plus Revenue Requirement	0	0	0
15	Operating Revenue	Rev Req Model Sch 1-014 plus Revenue Requirement	0	648,237,723	648,237,723
16					
17	Operating & Maintenance Expenses	Rev Req Model Sch 1-017 through 1-019 plus Rev Req Bad Debt	349,560,690		349,560,690
18	Depreciation	Rev Req Model Sch 1-020	73,388,512		73,388,512
19	Amortization	Rev Req Model Sch 1-021	26,906,519	14,155,968	41,062,487
20	Interest on Customer Deposits	Rev Req Model Sch 1-022 (MO) or 1-023 (KS)	438,857		438,857
21	Taxes other than income taxes	Rev Req Model Sch 1-024 plus Rev Req KCMO Earnings Taxes	39,792,350		39,792,350
22	Federal and State income taxes	Rev Req Model Sch 1-025 plus Rev Req Income Taxes	42,294,020		42,294,020
23	Gains on disposition of plant	Rev Req Model Sch 1-026	0		0
24	Total Electric Operating Expenses	Sum of Lines 17 to 23	532,380,958	14,155,968	546,536,926
25					
26	Operating Income	Rev Req Model Sch 1-029	0	115,856,765	115,856,765
27	less Long-term Interest Expense	- Line 11	(31,892,135)	-	(31,892,135)
27b	less Short-term Interest Expense net of tax	- Line 36 * (1 - line 69)	(4,783,218)	-	(4,783,218)
28	Depreciation	Rev Req Model Sch 1-020	73,388,512		73,388,512
29	Amortization	Rev Req Model Sch 1-021	26,906,519	14,155,968	41,062,487
30	Deferred Taxes	Rev Req Model Sch 7-114 (COL 604)	(1,497,874)	(5,488,269)	(6,986,242)
31	Funds from Operations (FFO)	Sum of Lines 26 to 30	177,978,470	8,667,699	186,646,169
32					
33	Net Income	Line 26 + Line 27	83,964,630		83,964,630
34	Return on Equity	Line 33 / Line 7	0.0%	0.0%	0.0%
35	Unadjusted Equity Ratio	Line 7 / Line 6	57.6%	57.6%	57.6%

Additional financial information needed for the calculation of ratios

36	Capitalized Lease Obligations	KCPL Trial Balance accts 227100 & 243100	2,263,682	1,193,189	1,193,189
37	Short-term Debt Balance	KCPL Trial Balance accts 231xxx	258,647,000	136,333,088	136,333,088
38	Short-term Debt Interest	KCPL average short-term debt rate * Line 37	14,820,473	7,811,886	7,811,886

Adjustments made by Rating Agencies for Off-Balance Sheet Obligations

39	<u>Debt Adjustments for Off-Balance Sheet Obligations</u>				
40	Operating Lease Debt Equivalent	Present Value of Operating Lease Obligations discounted @ 5.93%	86,659,561	45,678,340	45,678,340
41	Purchase Power Debt Equivalent	Present Value of Purchase Power Obligations discounted @ 5.93%	20,171,391	10,632,360	10,632,360
42	Accounts Receivable Sale	KCPL Trial Balance account 142011	70,000,000	36,897,069	36,897,069
43	Total OBS Debt Adjustment	Sum of Lines 40 to 42	176,830,953	93,207,769	93,207,769
44	Depreciation Adjustment for Operating Leases		10,477,788	5,522,852	5,522,852
45	<u>Interest Adjustments for Off-Balance Sheet Obligations</u>				
46	Present Value of Operating Leases	Line 40 * 5.93%	5,137,651	2,708,061	2,708,061
47	Purchase Power Debt Equivalent	Line 41 * 5.93%	1,195,870	630,344	630,344
48	Accounts Receivable Sale	Line 42 * 5%	3,500,000	1,844,853	1,844,853
49	Total OBS Interest Adjustment	Sum of Lines 46 to 48	9,833,521	5,183,259	5,183,259

Ratio Calculations

50	Adjusted Interest Expense	Line 11 + Line 38 + Line 49	90,087,258	44,887,280	44,887,280
51	Adjusted Total Debt	Line 9 + Line 36 + Line 37 + Line 43	1,541,440,205	768,676,083	768,676,083
52	Adjusted Total Capital	Line 6 + Line 36 + Line 37 + Line 43	3,133,967,175	1,544,872,797	1,544,872,797
53					
54	FFO Interest Coverage	(Line 31 + Line 50) / Line 50	1.00	4.97	0.19
55	FFO as a % of Average Total Debt	Line 31 + Line 44 / Line 51	0.7%	23.9%	1.1%
56	Total Debt to Total Capital	Line 51 / Line 52	49.2%	49.8%	49.8%

Changes required to meet ratio targets

57	FFO Interest Coverage Target		3.80	3.80	0.00
58	FFO adjustment to meet target	(Line 57 - Line 54) * Line 50	252,244,326	(52,294,086)	(60,961,785)
59	Interest adjustment to meet target	Line 31 * (1 / (Line 57 - 1) - 1 / (Line 54 - 1))	-	-	21,772,066
60					
61	FFO as a % of Average Total Debt Target		25%	25%	0%
62	FFO adjustment to meet target	(Line 61 - Line 55) * Line 51	374,882,263	8,667,699	(8,667,699)
63	Debt adjustment to meet target	Line 31 * (1 / Line 61 - 1 / Line 55)	-	(33,627,306)	33,627,306
64					
65	Total Debt to Total Capital Target		51%	51%	0%
66	Debt adjustment to meet target	(Line 65 - Line 56) * Line 52	56,883,054	19,209,043	19,209,043
67	Total Capital adjustment to meet target	Line 51 / Line 65 - Line 52	(111,535,400)	(37,664,791)	(37,664,791)

Amortization and Revenue needed to meet targeted ratios

68	FFO adjustment needed to meet target ratios	Maximum of Line 58, Line 62, or Zero	374,882,263	8,667,699	(8,667,699)
69	Effective income tax rate	Accounting Schedule 11	38.77%	38.77%	38.77%
70	Deferred income taxes *	- Line 68 * Line 69 / (1 - Line 69)	(237,370,331)	(5,488,269)	5,488,269
71	Total amortization required for the FFO adjustment	Line 68 - Line 70	612,252,594	14,155,968	(14,155,968)
72					
73	Retail Sales Revenue Adjustment	Adjustment = Line 13	648,237,723	14,155,968	662,393,691
74	Percent increase in retail sales revenue	Line 73 Jurisdictional Adjustments / Line 73 Jurisdictional		2.2%	

* Adjusted for known and measurable changes including changes related to new plant in-service