

**Kansas City Power Light
Case No. ER-2009-0089**

Revenue Requirement Reconciliation		KCP&L Update-Sept 08 Cutoff			KCP&L Update-Projected 3-31-2009		
Line No.							
1	Kansas City Power & Light Revenue Requirement			77,001,967			\$132,170,951
2							
3	Rate of Return & Capital Structure						
4	Value of Capital Structure Issue - Staff / Company		(233,167)			(\$5,319,909)	Issue (OCI add back)
5	Capital Structure impact on Interest Expense Deductior		\$418,391			\$11,209,320	
6	Return on Equity Issue - KCPL-11.55%, Staff - 9.75%		(\$19,331,682)			(\$22,566,310)	Issue for Hearing
7	Sub-Total Rate of Return and Capital Structure Differences			(\$19,146,459)			(\$16,676,899)
8							
9	Rate Base Issues :						
	Plant in Service:						
10	0		0			0	
11	0		0			0	
			0			0	
			0			0	
	Iatan		0			(\$24,215,146)	Issue for Hearing
			0			0	
	Plant not at Issue (Allocation Issue)		(2,215,099)			(\$10,477,992)	Partial - Allocation issue
	Depreciation Reserve						
12	Hawthorn 5 Warranties		(651,156)			(\$651,156)	Issue for Hearing
	0		0			\$0	
	0		0			\$0	
13	0		0			\$0	
14	Depreciation Reserve (excl addl amort) (Allocation		1,078,535			\$2,896,503	Partial - Allocation issue
	Add to Net Plant						
15	Cash Working Capital		185,271			\$702,869	Issue for Hearing-I&D/GRT
16	Materials and Supplies		(129,695)			(\$131,344)	Resolved for True Up
17	Prepayments		(331,741)			(\$251,943)	Issue for Hearing (GRT)
18	Prepaid Pension Asset EO-2005-0329		4,078			\$720,302	
19	Reg Asset Excess Act FAS 87 vs Rate Recover		(4,983)			\$143,728	
20	Regulatory Asset Demand Side Managemen		(1,673,947)			(\$1,937,346)	Rate Base vs AFC in COS
26	Offset by: Reg Liab - Net Surface Transp Bc		97,475			\$125,694	Rate Base vs AFC in COS
	Offset by: Reg Liab - Excess Off-Syst Margins		148,508			\$538,028	Rate Base vs AFC in COS
21	Fuel Inventory - Coal		176,987			(\$149,981)	
22	Fuel Inventory - Oil		(67,179)			(\$357)	
23	Fuel Inventory Lime/Limestone/Ammonia		1,146			(\$13,105)	
24	Nuclear Fuel		(31,404)			\$208,709	
25	Regulatory Asset - Regulatory Expens		0			\$0	

**Kansas City Power Light
Case No. ER-2009-0089**

Revenue Requirement Reconciliation		KCP&L Update-Sept 08 Cutoff			KCP&L Update-Projected 3-31-2009		
Line No.							
27	Subtract from Net Plant						
28	Deferred Gain - SO2 Allowances		0			\$0	
29	Deferred Gain on SO2 Emissions		198,874			\$185,984	
30	Deferred Gain on SO2 Emissions		(125,646)			(\$125,646)	
31	Customer Deposits		(37,289)			(\$37,289)	
32	Customer Advances		0			\$0	
33	Accumulated Deferred Income Tax		949,813			(\$392,179)	
34	Regulatory Plan Additional Amort-MC		0			\$2,113,488	
35	Federal Tax Offset		(236,040)			(\$236,040)	
36	State Tax Offset		(103,019)			(\$103,019)	
37	Interest Expense Offset		(787,175)			(\$787,175)	
38	City Tax Offset		(32,789)			(\$32,789)	
39							
40	Sub Total - Rate Base Issues			(\$3,586,474)			(\$31,907,203)
41							
42	Income Statement - Revenue Issues						
43	Booked Revenue - Unadjusted		(\$244,790)			(\$244,790)	
44							
45	Non Firm Interchange - Net Margin						
46	Non Firm Off System Sales - Unadjusted		(\$1,317,592)			(\$1,317,592)	
47	Normalize Nonfirm Sales Margin		(\$14,177,919)			(\$14,145,139)	
48	Eliminate Cost of Bulk Power Sales		\$21,879			\$21,879	
49	Return bulk margins in excess of 25th %, including interest-(MO only)		\$0			\$0	
50	Remove FERC charge related to prior year:		\$0			\$0	
51	Sub-Total - Non Firm Off System Sales		(\$15,473,632)			(\$15,440,851)	Issue for Hearing
52							
53	To include off-system sales recorded below the line		(\$781,775)			(\$781,775)	Issue for Hearing
54	Remove unbilled revenue from MO. Retain		\$3,712,809			\$3,712,809	
55	Firm Bulk Sales Energy		\$131,646			\$498,891	
56	Other Misc. & Adjustments		\$409			\$409	
57	Large Customer Rate Switch Adjustment		(\$1,892,222)			(\$1,892,222)	
58	Large Power new customer account		(\$6,255,852)			(\$6,255,852)	
59	365 day Adjustment		\$1,418,326			\$1,418,326	
60	Growth Adjustment		(\$5,674,146)			(\$5,674,146)	
61	Normalize Mo Retail Revenue (MO only)		\$90,726			\$90,726	
62	Normalize Kansas Retail Revenue (KS only)		\$0			\$0	
63	0		\$0			\$0	
64	0		\$0			\$0	
65	Remove Gross Receipts Tax Rev (MO only)		\$0			\$0	
66	Forfeited Discounts for adj 49a-MO only		(\$15,988)			(\$15,988)	
67	Forfeited Discounts for adj 49a-KS only		\$0			\$0	
68	To adjust test year late payment fees (forfeited discount) (Boateng)		(\$119,548)			(\$119,548)	
69	Billing Adjustments		\$0			\$0	
70	Weather Adjst Rate Switching		\$10,321,781			\$10,321,781	
71	To include purchases for resale not in Staff's mode		\$3,062,365			\$3,062,365	
72	To include SPP net line losses not in Staff's mode		\$1,012,351			\$1,012,351	
73	0		\$0			\$0	
74	0		\$0			\$0	
75	Remove Gross Receipts Tax Rev (MO only)		\$0			\$0	
76	Sub Total - Revenue Issues			(\$10,707,539)			(\$10,307,515)

**Kansas City Power Light
Case No. ER-2009-0089**

Revenue Requirement Reconciliation		KCP&L Update-Sept 08 Cutoff			KCP&L Update-Projected 3-31-2009		
Line No.							
77							
78	Income Statement - Expense Issues						
79	Total Oper.& Maint. Expense - Unadjusted, excluding depreciation	(1,435,855)			(\$1,435,855)	\$65	Issue for Hearing
	Total Oper.& Maint. Expense - Unadjusted Depreciation	(1,553,952)			(\$1,553,952)		Issue for Hearing
80	Annualize Fuel Expense	(1,756,609)			(\$7,285,189)		
81	NORMALIZE PURCH POWER	(3,155,623)			(\$2,978,240)		
82	Fuel and Purchase Power-Energy and Demand Costs	(4,912,232)			(\$10,263,429)		Issue for Hearing
83	Include KCREC bank fees related to sale of receivable:	1			\$1		
84	Eliminate billings from GPES to KCPL for earnings tax and interest expense	0			\$0		
85	Normalize Severence Costs	(193,038)			(\$192,911)		Issue for Hearing
86	Normalize 401k costs	458,329			\$400,631		
87	Adjust FAS 87 and FAS 88, FAS 158, and SERP pension expense	(248,313)			(\$4,389,221)		Issue for Hearing (SERP)
88	WC FAS 88 Cost - Defer 2006 Costs for Amortz starting 1/1/2008-MO	0			\$77		
89	Main. Of General Plant	3,216			\$3,270		
90	Maintenance of Boiler Plant-Other	0			\$0		
91	Annualize KCREC bank fees related to sale of receivable:	1			\$274,014		
92	Annualize Customer Accts expense for credit card payment costs	(2,931)			(\$104,751)		
93	To amortize 2006 deferred Advertising Expenses per 2007 TrueUp discussions (Prenger) Act. 908	0			\$0		
94	Amortize DOE refund KS regulatory liability	0			\$0		
95	Amortize R&D tax credit consulting fee MO regulatory asse	0			\$0		
96	Amortize Employment Augmentation regulatory asset (KS only	0			\$0		
97	Remove Gross Receipts Tax Rev (MO only	0			\$0		
95	To include KCPL Adjustment 11 (Hyneman) -KS-Act. 923/Employment Augumentation Costs	(5,923)			(\$5,923)		
96	To include a three year average 2006-2008 of cash payouts for injuries & damages (Herrington) Act. 925	9,202			\$9,176		
97	Adjustment issued to annualize company issurance other than property (Herrington) Act 925	94,583			(\$174,868)		
98	Adjustment issued to annualized property insurance (Herrington) acct 924	(65,201)			(\$20,520)		
99	Property Tax-Electric	601,577			(\$1,272,947)		Issue for Hearing -latan
100	KCMO Earnings Tax	0			\$0		
101	To include KCPL Adjustment 11 (Hyneman) Act. 923/ R&D Costs-Defer 2006 costs for Amortz starting 1/1/2008	(8,631)			(\$8,631)		
102	Write Off Pre-July 2006 DSM Costs-KS	0			\$0		
103	To Include KCPL Adjustment 11 (Hyneman) Act. 518/DOE Refund-Defer Dec 2006 Credit for Amortz Starting 1/1/2008	0			\$0		
104	To update the costs associated with fly ash sale to reflect a full year under new contract (Boateng) Act. 502	(215,480)			(\$215,480)		
105	0	0			\$0		
106	0	0			\$0		
107	0	0			\$0		

**Kansas City Power Light
Case No. ER-2009-0089**

Revenue Requirement Reconciliation		KCP&L Update-Sept 08 Cutoff			KCP&L Update-Projected 3-31-2009		
Line No.							
108	Advertising - Institutional and Image		(216,176)			(\$216,176)	
109	Advertising - Defer 2006 Costs for Amortz over 2 Years-MC		0			\$0	
110	Interest on Customer Deposits		24,065			\$24,065	
111	NORMALIZE BAD DEBT-Test YR	268,066				\$268,066	
112	NORMALIZE BAD DEBT-WEATHER NORMALIZED RETAIL	(280,281)				(\$280,281)	
113	ADD INCREMENTAL BAD DEBT - REVENUE REQUIREMENT PER ORDER	(464,567)				(\$925,843)	
114	Bad Debt Expense Test Yr Actual	5,221				\$5,221	
115	Total Bad Debt Expense		(471,561)			(\$932,837)	Issue for Hearing
116	Hawthorn SCR Settlement		(8,802)			(\$8,802)	
117	MO Basis Depreciation & Amort -Test Year (Reversed in Adj-97)		3,756,927	See line 137		\$3,761,311	
118	Transmission Revenue & Expense-New MO Regulation:		0			\$0	
119	Merger Effects		1,992,614			\$839,698	
120	Misc. Disallowances		251,754			\$248,933	
121	Payroll Annualization		(3,421,959)			(\$6,232,433)	Issue for Hearing-OT only
122	Incentive Compensation - Value Link		(2,683,006)			(\$2,681,900)	Issue for Hearing
123	Normalize Relocation Expense		3			\$3	
124	Production Maintenance Normalizator		1,676			\$1,676	
125	Amortize Talent Assessment Deferra		(973,349)			(\$967,853)	Issue for Hearing
126	Amortize DSM Deferral and STB and Excess Off System Margins over 25% Percentile		741,632			\$857,453	Issue for Hearing-STB Am
127	Amortize DSM Deferral (Moved to item 46)		0			\$0	
128	BENEFITS		(132,169)			(\$2,839,237)	
129	WC REFUEL OUTAGE		0			\$0	
130	TRANS MTC NORMALIZATION		0			\$0	
131	DISTR MTC NORMALIZATION		0			\$0	
132	ANNUALIZE COMM ASSESS		(37,416)			(\$37,416)	
133	Annualize Regulatory Plan Amortizator		0			\$0	
134	REGULATORY EXPENSES		(319,706)			(\$319,706)	
135	Annualize Depreciation Charged to O&M (Unit Trains and Vehicles)		(862,402)	Net with line 138		(\$958,625)	
136	REG ASSET STB LITIGATION		0			\$0	
137	REMOVE PREV DEPR ADJ (Other than Adj-98a, Adj-98b and Adj-25)		(3,798,364)	See line 117		(\$3,802,748)	Issue-depr re Warranties
138	Annualize Depreciation Expense		2,503,033	Net with line 135		(\$5,338,063)	Partial- Allocation issue
139	O&M Maintenance Expense Adjustments (Herrington)		(93,412)			(\$33,905)	
140	Amortization - Limited Term Plan		(5,750)			(\$1,898,774)	
141	Annualize Payroll Tax		62,042			(\$132,704)	
142	To Normalize lease expense for 1201 Walnut Building (Harrison) Acct. 931		7,981			\$7,981	
143	To remove donations inappropriately recorded above the line, Account 930230 (Prenger) Acct. 930.200		(14,515)			(\$14,515)	
		0	0			\$0	
144	Reconcilement Error - O&M Expense		(71,201)			\$94,695	
145	Sub Total - Operations & Maintenance Expense Issues			(\$11,242,710)			(\$39,531,199)
146							

**Kansas City Power Light
Case No. ER-2009-0089**

Revenue Requirement Reconciliation		KCP&L Update-Sept 08 Cutoff		KCP&L Update-Projected 3-31-2009	
Line No.					
147	Income Tax Issues - Income Statement				
148	Annualized - Reg Plan Amortization	0		\$0	
149	Depr on Vehicles/Unit Trains cleared to O&M	(646,673)	Net with line 173	(\$707,649)	
150	Book Amortization - Intangible Plt / Leaseholds	(9,645)		(\$1,209,248)	
151	Meals & Entertainment	(80,900)		(\$80,632)	
152	0	0		\$0	
153	Nuclear Fuel Amortization - Add Back Book	0		\$219,579	
154	Tax Depreciation in Excess of S/L Tax Depr (DON'T NEED	0		\$0	
155	0	0		\$0	
156	IRS Deduction - Amortization - Intangible Plan	(1,708)		\$1,614,504	
157	IRS Deduction - Nuclear Fuel	53,253		\$53,253	
158	Production Income Deduction	4,029		(\$579,045)	
159	Impact of Wind/R&D Credits	92,331		(\$319)	
160	Tax Depreciation in Excess of S/L - Regula	(37,892)		(\$6,667,701)	
161	Tax Amortiz.- Intang Plt. - Excess over S/L Amortization	(751)		(\$901,972)	
162	Tax Amortz.-Nuclear Fuel - Excess over S/L Nuclea	5,413		\$5,413	
163	Reg Plan Additional Amortization	0		\$0	
164	Annualized Depreciation Expense	575,170		(\$4,393,701)	
165	Tax Straight Line Depreciation (IRS Depr-ER-2009-0089)	273,850		\$11,557,555	
166	Amortization of Excess Deferred Ta	0		\$0	
167	Investment Tax Credit	(2)		(\$64,162)	
168	Amortization of Prior Deferred Taxes	0		\$1,532	
169	Amort of Cost of Removal -Settlement ER 2007-0291	0		\$0	
170	Amortiz.of R&D Tax Credits - Settlement ER2007-0291	0		\$0	
171	0	0		\$0	
172	0	0		\$0	
173	0	0		\$0	
174	Total Income Tax Differences		\$226,475		(\$1,152,594)
175					
176	Difference in Tax Gross Up Factor		-		\$0
177					
178	Total Value of All Issues		(\$44,456,707)		(\$99,575,409)
179					
180	Unreconciled Difference/Rounding		(31,659)		(81,940)
181					
182	Staff Revenue Requirement at September 30, 2008		\$32,513,601		\$32,513,602
183					
184					
185					
186					
187					
188	Office of the Public Counsel				
189	Return on Equity - 10.3%		\$ 5,809,403		\$0
190	Capital Structure		\$ 1,348,611		
191	Net Margin on Off System Sales - 40th Percentile				
192	Fleet Fuel Costs Expense		\$ (257,315)		
193	Rate Case Expense				
194	Office of the Public Counsel - Revenue Requirement		\$ 6,900,700	39,414,301	\$0
195					

**Kansas City Power Light
Case No. ER-2009-0089**

Revenue Requirement Reconciliation		KCP&L Update-Sept 08 Cutoff			KCP&L Update-Projected 3-31-2009		
Line No.							
196	United States Department of Energy						
197	Injury and Damages Reserve (NNSA)-Mo. Juris		\$ 188,239				
198	Additional Forfeited Discount		\$ (119,718)				
199	Transmission Maint. Exp		\$ (81,842)				
200	Distribution Maint. Exp		\$ (198,021)				
201	Hawthorn 5 Maint. Exp		\$ (30,862)				
202	Flo Accel. Compliance Cost		\$ (300,043)				
203	Bad Debt Expense		\$ (169,991)				
204	EEI Dues		\$ (79,251)				
205	United States Department of Energy - Revenue Requirement		\$ (791,489)	31,722,112			\$0
206							
207	Missouri Industrial Energy Consumers						
208	Off-System Sales (OSS)-Sales Adjustment		\$ 7,648,080				
209	Q-Sales Adjustment		\$ 661,000				
210	Missouri Industrial Energy Consumers- Revenue Requirement		\$ 8,309,080	40,822,681			