Exhibit No.: Staff - 2
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct*
Case No.: *ER-2007-0291*
Date Testimony Prepared: *July 24, 2007*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2007-0291

Jefferson City, Missouri
July 2007

Exhibit No. 202
Case No(s). ER-2007-0291
Date 10/1/07 Rptr MV

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Revenue Requirement

Line		7.97% Return	8.35% Return	8.73% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$1,259,450,517	$1,259,450,517	$1,259,450,517
2	Rate of Return	7.97%	8.35%	8.73%
3	Net Operating Income Requirement	$ 100,378,206	$ 105,164,118	$ 109,950,030
4	Net Income Available (Sch 9)	$ 104,752,963	$ 104,752,963	$ 104,752,963
5	Additional NOIBT Needed	$ (4,374,757)	$ 411,155	$ 5,197,067
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	$ 42,136,038	$ 45,166,373	$ 48,196,705
8	Test Year Current Income Tax	$ 44,906,039	$ 44,906,039	$ 44,906,039
9	Additional Current Tax Required	$ (2,770,001)	$ 260,334	$ 3,290,666
10	Required Deferred ITC	$ 0	$ 0	$ 0
11	Test Year Deferred ITC	$ 0	$ 0	$ 0
12	Additional Deferred ITC Required	$ 0	$ 0	$ 0
13	Total Additional Tax Required	$ (2,770,001)	$ 260,334	$ 3,290,666
14	Gross Revenue Requirement	$ (7,144,758)	$ 671,489	$ 8,487,733
15	**Allowance Known & Measurable changes Relate to the September 30, 2007 True-up**	**$ 14,000,000**	**$ 14,000,000**	**$ 14,000,000**
16.	**Total Gross Revenue Requirement**	**$ 6,855,242**	**$ 14,671,489**	**$ 22,487,733**

Kansas City Power and Light Company
Case No. ER-2007-0291

Weighted Cost of Capital as of March 31, 2007 for Kansas City Power and Light Company

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			9.14%	**9.72%**	**10.30%**
Common Stock Equity	66.01%	—	6.03%	6.42%	6.80%
Preferred Stock	1.67%	4.29%	0.07%	0.07%	0.07%
Long-Term Debt	32.32%	5.77%	1.86%	1.86%	1.86%
Short-Term Debt	0.00%				
Total	**100.00%**		**7.97%**	**8.35%**	**8.73%**

Notes:

See Schedule 9 for the Capital Structure Ratios.

Embedded Cost of Long-Term Debt and Embedded Cost of Preferred Stock Taken from Response to DR 0178.1.

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$2,865,497,716
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$1,320,421,720

3	Net Plant in Service	$1,545,075,996
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ (21,960,796)
5	Materials and Supplies-Exempt	31,498,300
6	Prepayments	7,091,033
7	Prepaid Pension Asset EO-2005-0329	9,881,753
8	Reg Asset Excess Act FAS 87 vs Rate	16,703,397
9	Fuel Inventory - Coal	17,232,803
10	Fuel Inventory - Oil	3,255,345
11	Fuel Inventory Lime/Limestone	75,800
12	Fuel Inventory - Nuclear	16,867,647
	Subtract from Net Plant	
13	Federal Tax Offset 3.1300 %	$ 1,121,571
14	State Tax Offset 9.9900 %	562,526
15	City Tax Offset 0.0000 %	0
16	Interest Expense Offset 16.8400 %	3,944,901
17	Customer Deposits	5,413,351
18	Contribution in Aid of Construction	219,617
19	Deferred Income Taxes-Depreciation	312,920,496
20	Reg Liab Emission Allowance Sales	36,668,534
21	Reg Plan Amortization ER-2006-0314	5,419,765

22	Total Rate Base	$1,259,450,517
		============

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Intangible Plant					
1	301.000	Organization	$ 72,186	$ 0	54.2693	$ 0	$ 39,175
2	302.000	Franchises & Consents	22,937	0	100.0000	0	22,937
3	303.000	Miscl Intg Plt (Like 353)	1,559,994	0	54.2693	0	846,598
4	303.200	Miscl Intangible Plt - 5yr Software	40,657,742	0	54.2693	0	22,064,672
5	303.020	Miscl Intang Plt - RTO Software	2,540,264	0	54.2693	0	1,378,583
6	303.030	Miscl Intangible Plt-10yr Software	49,925,047	0	54.2693	0	27,093,974
7	303.050	Miscl Intang Plt-WC 5yr Software	8,494,187	0	54.2693	0	4,609,736
8	303.070	Miscl Intg Plt-Srct (Like 312)	34,980	0	54.2693	0	18,983
9		Total	$ 103,307,337	$ 0		$ 0	$ 56,074,658
		Production-Stm-Hawthorn Unit 5					
10	310.000	Land & Land Rights	$ 807,281	$ 0	53.6109	$ 0	$ 432,791
11	311.000	Structures & Improvements	23,004,055	0	53.6109	0	12,332,681
12	311.020	Structures - H 5 Rebuild	8,923,285	0	53.6109	0	4,783,853
13	312.000	Boiler Plant Equipment	46,402,271	0	53.6109	0	24,876,675
14	312.010	Stm Pr-Boiler-Unit Train-Elect	12,221,425	0	53.6109	0	6,552,016
15	312.020	Boiler AQC Equip - Electric	244,814	0	53.6109	0	131,247
16	312.030	Boiler Plant - H5 Rebuild	235,534,663	0	53.6109	0	126,272,253
17	314.000	Turbogenerator Units	74,423,055	0	53.6109	0	39,898,870
18	315.000	Accessory Electric Equipment	5,014,742	0	53.6109	0	2,688,448
19	315.010	Accessory Equip - H5 Rebuild	39,557,041	0	53.6109	0	21,206,886
20	316.000	Miscellaneous Power Plant Equipment	7,587,111	0	53.6109	0	4,067,518
21	316.010	Miscellaneous Equip - H5 Rebuild	2,305,286	0	53.6109	0	1,235,885
22		Total	$ 456,025,029	$ 0		$ 0	$ 244,479,123
		Production-Stm-Iatan I					
23	446.000	Land	$ 3,713,446	$ 0	53.6109	$ 0	$ 1,990,812
24	311.000	Structures & Improvements	21,187,565	0	53.6109	0	11,358,844
25	312.000	Boiler Plant Equip - Electric	165,392,188	0	53.6109	0	88,668,241
26	312.010	Stm Pr-Boiler-Unit Train-Elect	1,770,320	0	53.6109	0	949,084
27	314.000	Turbogenerators - Electric	44,332,982	0	53.6109	0	23,767,311
28	315.000	Accessory Equipment - Electric	27,804,352	0	53.6109	0	14,906,163
29	316.000	Miscl Plant Equipment - Electric	4,400,971	0	53.6109	0	2,359,400
30		Total	$ 268,601,824	$ 0		$ 0	$ 143,999,855

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Production-Stm-Lacygne 1 & 2					
31	310.000	Land	$ 2,687,422	$ 0	53.6109	$ 0	$ 1,440,751
32	311.000	Structures & Improvements	23,765,104	0	53.6109	0	12,740,686
33	312.000	Boiler Plant Equipment - Electric	189,170,518	0	53.6109	0	101,416,017
34	312.010	Boiler Plt - Unit Train Electric	585,675	0	53.6109	0	313,986
35	312.002	Boiler Plant AQC Equipment - Elect	33,706,641	0	53.6109	0	18,070,434
36	314.000	Turbogenerator Plant - Electric	57,446,210	0	53.6109	0	30,797,430
37	315.000	Accessory Equipment - Electric	26,882,846	0	53.6109	0	14,412,136
38	315.200	Accessory Equipment - Electric	14,320	0	53.6109	0	7,677
39	316.000	Miscle Plat Equipment - Electric	4,783,112	0	53.6109	0	2,564,269
40		Total	$ 339,041,848	$ 0		$ 0	$ 181,763,386
		Production Stm-Montrose 1, 2 & 3					
41	310.000	Land	$ 1,406,842	$ 0	53.6109	$ 0	$ 754,221
42	311.000	Structures - Electric	14,873,392	0	53.6109	0	7,973,759
43	312.000	Boiler Plant Equipment - Electric	111,080,970	0	53.6109	0	59,551,508
44	312.010	Stm Pr-Boiler-Unit Train-Elect	8,919,886	0	53.6109	0	4,782,031
45	314.000	Turbogenerators - Electric	38,432,968	0	53.6109	0	20,604,260
46	315.000	Accessory Equipment - Electric	17,698,498	0	53.6109	0	9,488,324
47	316.000	Miscl Plant Equipment - Electric	4,313,710	0	53.6109	0	2,312,619
48		Total	$ 196,726,266	$ 0		$ 0	$ 105,466,722
		Production-Hawthorn 6 Combined Cycl					
49	311.000	Structures - H6	$ 1,961	$ 0	53.6109	$ 0	$ 1,051
50	315.000	Accessory Equip - H6	0	0	53.6109	0	0
51	341.000	Other Prod - Structures H6	154,046	0	53.6109	0	82,585
52	342.000	Pther Prod - Fuel Holders	1,068,454	0	53.6109	0	572,808
53	344.000	Other Production - Generators H6	41,133,501	0	53.6109	0	22,052,040
54	345.000	Other Prod - Accessory Equip - H6	1,371,550	0	53.6109	0	735,300
55		Total	$ 43,729,512	$ 0		$ 0	$ 23,443,784

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Production-Hawthorn 9 Combined Cycl					
56	311.000	Structures & Improv - H9	$ 3,268,421	$ 0	53.6109	$ 0	$ 1,752,230
57	312.000	Boile Plant Equip - H9	41,547,095	0	53.6109	0	22,273,772
58	314.000	Turbogenerators - H9	15,863,928	0	53.6109	0	8,504,795
59	315.000	Accessory Equipment - H9	12,700,217	0	53.6109	0	6,808,701
60	316.000	Miscl Pwr Plt Equip - H9	237,825	0	53.6109	0	127,500
61		Total	$ 73,617,486	$ 0		$ 0	$ 39,466,998
		Production-Northeast Station					
62	311.000	Steam Prod - Structures - Elect	$ 55,131	$ 0	53.6109	$ 0	$ 29,556
63	315.000	Accessory Equip - NE	90,755	0	53.6109	0	48,655
64	316.000	Miscl Plant Equip - NE	16,955	0	53.6109	0	9,090
65	340.000	Other Production - Land NE	136,550	0	53.6109	0	73,206
66	342.000	Other Prod - Fuel Holders NE	1,283,424	0	53.6109	0	688,055
67	344.000	Other Prod - Generators NE	37,988,750	0	53.6109	0	20,366,111
68	345.000	Other Prod - Accessory Equip - NE	5,137,094	0	53.6109	0	2,754,042
69		Total	$ 44,708,659	$ 0		$ 0	$ 23,968,715
		Other Prod Hawthorn Units 7 & 8					
70	311.000	Structures - H7&8	$ 11,732	$ 0	53.6109	$ 0	$ 6,290
71	341.000	Other Prod - Structures - H7&8	763,408	0	53.6109	0	409,270
72	342.000	Other Prod - Fuel Holders H7&8	3,435,764	0	53.6109	0	1,841,944
73	344.000	Other Prod - Generators - H7&8	46,063,662	0	53.6109	0	24,695,144
74	345.000	Other Prod - Access Equip - H7&8	2,094,772	0	53.6109	0	1,123,026
75		Total	$ 52,369,338	$ 0		$ 0	$ 28,075,674
		Prod Other-West Gardner 1, 2, 3 & 4					
76	316.000	Miscl Plant Equip - Electric	$ 3,642	$ 0	53.6109	$ 0	$ 1,953
77	340.000	Other Prod - Land	177,836	0	53.6109	0	95,339
78	340.010	Other Prod-Landrights & Easements	93,269	0	53.6109	0	50,002
79	341.000	Other Prod - Structures WG	2,084,789	0	53.6109	0	1,117,674
80	342.000	Other Prod - Fuel Holders WG	2,986,583	0	53.6109	0	1,601,134
81	344.000	Other Prod - Generators WG	109,506,317	0	53.6109	0	58,707,322
82	345.000	Other Prod - Access Equip - WG	4,226,773	0	53.6109	0	2,266,011
83		Total	$ 119,079,209	$ 0		$ 0	$ 63,839,435

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description (A)	Total Company (B)	Total Co Adjustment (C)	Alloc Factor (D)	Jurisdictional Adjustment (E)	Adjusted Jurisdictional (F)
		Prod Other-Miami/Osawatomie 1					
84	311.000	Stm Prod - Structures	$ 12,528	$ 0	53.6109	$ 0	$ 6,716
85	340.000	Other Prod - Land M/Os	694,545	0	53.6109	0	372,352
86	341.000	Other Prod - Structures M/Os	1,496,067	0	53.6109	0	802,055
87	342.000	Other Prod - Fuel Holders M/Os	1,992,551	0	53.6109	0	1,068,225
88	344.000	Other Prod - Generators M/Os	26,192,196	0	53.6109	0	14,041,872
89	345.000	Other Prod - Accessory Equip - M/Os	1,112,901	0	53.6109	0	596,636
90		Total	$ 31,500,788	$ 0		$ 0	$ 16,887,856
		Prod Plt-Nuclear-Wolf Creek					
91	320.000	Land & Land Rights	$ 3,411,585	$ 0	53.6109	$ 0	$ 1,828,981
92	321.000	Structures & Improvements	399,218,428	0	53.6109	0	214,024,592
93	321.010	Structures MO Gr Up AFC Ele	19,168,175	0	100.0000	0	19,168,175
94	322.000	Reactor Plant Equipment	639,552,936	0	53.6109	0	342,870,085
95	322.010	Reactor - MO Gr Up AFDC	49,161,122	0	100.0000	0	49,161,122
96	323.000	Turbogenerator Units	166,045,984	0	53.6109	0	89,018,746
97	323.010	Turbogenerator Mo GR Up AFDC	5,851,464	0	100.0000	0	5,851,464
98	324.000	Accessory Electric Equipment	135,034,460	0	53.6109	0	72,393,189
99	324.010	Accessory Equip - MO Gr Up AFDC	6,500,780	0	100.0000	0	6,500,780
100	325.000	Miscellaneous Power Plant Equipment	69,746,264	0	53.6109	0	37,391,600
101	325.010	Miscl Plt Equip - MO Gr Up AFDC	1,164,059	0	100.0000	0	1,164,059
102	328.000	Disallow-MoGrUp AFDC 100% Mo	(8,460,139)	0	100.0000	0	(8,460,139)
103	328.010	MPSC Disallow-Mo Basis	(136,222,506)	0	53.6109	0	(73,030,111)
104		Total	$1,350,172,612	$ 0		$ 0	$ 757,882,543
		Production Plant - Wind Generation					
105	341.020	Oth Prod -Struct - Elect Wind	$ 3,015,957	$ 0	53.6109	$ 0	$ 1,616,882
106	344.020	Oth Prod-Generators-Elect Wind	140,593,817	0	53.6109	0	75,373,611
107		Total	$ 143,609,774	$ 0		$ 0	$ 76,990,493

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Production Non-Unit Facilities					
108	310.000	Land and Land Rights	$ 148,900	$ 0	53.6109	$ 0	$ 79,827
109	311.000	Structures Blk Oil NE	1,091,392	0	53.6109	0	585,105
110	312.000	Boiler Plt Equip Blk Oil NE	610,273	0	53.6109	0	327,173
111	315.000	Access Equip Blk Oil NE	24,947	0	53.6109	0	13,374
112	316.000	Miscl Equip Bld Oil NE	144,797	0	53.6109	0	77,627
113	311.010	Structures Leasehold Improv	245,144	0	53.6109	0	131,424
114	312.000	Boile Plt Equip - Bldg	21,004	0	53.6109	0	11,260
115	315.000	Access Equip Bldg	19,598	0	53.6109	0	10,507
116	316.000	Miscl Pwr Plt Bldg	2,691,138	0	53.6109	0	1,442,743
117	341.020	Other Prod-Structure-Elect-Wind	415,681	0	53.6109	0	222,850
118	311.000	Structures Elect Equip	27,344	0	53.6109	0	14,659
119	316.000	Miscl Pwr Plt Equip - Equip	1,133,712	0	53.6109	0	607,793
120		Total	$ 6,573,930	$ 0		$ 0	$ 3,524,342
		Transmission Plant					
121	350.000	Land	$ 1,582,430	$ 0	53.6109	$ 0	$ 848,355
122	350.010	Land Rights	22,908,109	0	53.6109	0	12,281,243
123	350.020	Land Rights - Wolf Creek	355	0	53.6109	0	190
124	352.000	Structures & Improvements	4,361,213	0	53.6109	0	2,338,086
125	352.010	Structures & Improv - Wolf Creek	250,476	0	53.6109	0	134,282
126	352.020	Strct & Imprv-WlfCrk-Mo Gr Up	15,694	0	100.0000	0	15,694
127	353.000	Station Equipment	130,893,681	0	53.6109	0	70,173,280
128	353.010	Station Equip - Wolf Creek	9,717,857	0	53.6109	0	5,209,831
129	353.020	Stat Equip-Wlf Crk Mo Gr Up	558,231	0	100.0000	0	558,231
130	353.030	Station Equip - Communications	8,194,937	0	53.6109	0	4,393,379
131	354.000	Towers & Fixtures	4,029,692	0	53.6109	0	2,160,354
132	355.000	Poles & Fixtures	92,970,903	0	53.6109	0	49,842,538
133	355.010	Poles & Fixtures - Wolf Creek	58,255	0	53.6109	0	31,231
134	355.020	Poles & Fix - Wlf Crk Mo Gr Up	3,506	0	100.0000	0	3,506
135	356.000	Overhead Conductors & Devices	82,217,121	0	53.6109	0	44,077,339
136	356.010	Ovrhd Cond & Dev - Wolf Creek	39,418	0	53.6109	0	21,132
137	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	0	100.0000	0	2,552
138	357.000	Underground Conduit	3,080,287	0	53.6109	0	1,651,370
139	358.000	Underground Conductors & Devices	2,822,718	0	53.6109	0	1,513,285
140		Total	$ 363,707,435	$ 0		$ 0	$ 195,255,878

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Distribution Plant					
141	360.000	Land	$ 8,033,824	$ 0	44.8878	$ 0	$ 3,606,207
142	360.010	Land Rights	15,534,014	0	59.3497	0	9,219,391
143	361.000	Structures & Improvements	10,210,166	0	51.0796	0	5,215,312
144	362.000	Station Equipment	142,470,026	0	57.6377	0	82,116,446
145	362.030	Station Equip - Communications	3,446,289	0	52.5651	0	1,811,545
146	364.000	Poles, Towers & Fixtures	224,235,498	0	53.9210	0	120,910,023
147	365.000	Overhead Conductors & Devices	183,536,641	0	55.3230	0	101,537,976
148	366.000	Underground Conduit	147,284,952	0	53.3274	0	78,543,235
149	367.000	Underground Conductors & Devices	325,533,749	0	50.3406	0	163,875,642
150	368.000	Line Transformers	211,854,439	0	58.3969	0	123,716,425
151	369.000	Services	77,974,124	0	51.5755	0	40,215,544
152	370.000	Meters	84,110,166	0	55.0126	0	46,271,189
153	371.000	Installation On Customers' Premises	9,612,088	0	73.0493	0	7,021,563
154	373.000	Street Lighting & Signal Systems	35,949,618	0	21.3363	0	7,670,318
155		Total	$1,479,785,594	$ 0		$ 0	$ 791,730,816

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		General Plant					
156	389.000	Land & Land Rights	$ 2,254,637	$ 0	54.2693	$ 0	$ 1,223,576
157	390.000	Structures & Improvements	53,255,022	0	54.2693	0	28,901,128
158	390.010	Struct & Imprv Leasehold (Bonfil)	88,945	0	54.2693	0	48,270
159	390.020	Struct & Imprv-Leasehold (1201 Wal)	1,666,354	0	54.2693	0	904,319
160	390.030	Struct & Imprv-Leasehold (801 Char)	1,668,623	0	54.2693	0	905,550
161	390.040	Struct & Imprv-Leasehold (Marshal)	123,334	0	54.2693	0	66,932
162	391.000	Office Furniture & Equipment	10,898,306	0	54.2693	0	5,914,434
163	391.010	Off Furniture & Equip - Wolf Creek	2,614,295	0	54.2693	0	1,418,760
164	391.020	Off Furniture & Equip - Computer	193,645	0	54.2693	0	105,090
165	392.000	Transportation Equipment	721,329	0	54.2693	0	391,460
166	392.010	Trans Equip - Light Trucks	6,536,559	0	54.2693	0	3,547,345
167	392.020	Trans Equip - Heavy Trucks	20,195,789	0	54.2693	0	10,960,113
168	392.030	Trans Equip - Tractors	685,141	0	54.2693	0	371,821
169	392.040	Trans Equip - Trailers	1,159,613	0	54.2693	0	629,314
170	393.000	Stores Equipment	665,341	0	54.2693	0	361,076
171	394.000	Tools, Shop, & Garage Equipment	3,387,797	0	54.2693	0	1,838,534
172	395.000	Laboratory Equipment	4,894,473	0	54.2693	0	2,656,196
173	396.000	Power Operated Equipment	12,070,411	0	54.2693	0	6,550,528
174	397.000	Communication Equipment	84,025,247	0	54.2693	0	45,599,913
175	397.010	Communications Equip - Wolf Creek	143,390	0	54.2693	0	77,817
176	397.020	Comm Equip-Wlf Crk Mo Grs Up	9,280	0	54.2693	0	5,036
177	398.000	Miscellaneous Equipment	313,669	0	54.2693	0	170,226
178		Total	$ 207,571,200	$ 0		$ 0	$ 112,647,438
179		Total Plant In Service	$5,280,127,841	$ 0		$ 0	$2,865,497,716

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 39,175	0.0000	$ 0
2	302.000	Franchises & Consents	22,937	0.0000	0
3	303.000	Miscl Intg Plt (Like 353)	846,598	2.2400	18,964
4	303.200	Miscl Intangible Plt - 5yr Software	22,064,672	0.0000	0
5	303.020	Miscl Intang Plt - RTO Software	1,378,583	0.0000	0
6	303.030	Miscl Intangible Plt-10yr Software	27,093,974	0.0000	0
7	303.050	Miscl Intang Plt-WC 5yr Software	4,609,736	0.0000	0
8	303.070	Miscl Intg Plt-Srct (Like 312)	18,983	3.6300	689
9		Total	$ 56,074,658		$ 19,653
		Production-Stm-Hawthorn Unit 5			
10	310.000	Land & Land Rights	$ 432,791	0.0000	$ 0
11	311.000	Structures & Improvements	12,332,681	3.3100	408,212
12	311.020	Structures - H 5 Rebuild	4,783,853	0.8200	39,228
13	312.000	Boiler Plant Equipment	24,876,675	3.6300	903,023
14	312.010	Stm Pr-Boiler-Unit Train-Elect	6,552,016	3.6300	237,838
15	312.020	Boiler AQC Equip - Electric	131,247	3.6300	4,764
16	312.030	Boiler Plant - H5 Rebuild	126,272,253	0.9000	1,136,450
17	314.000	Turbogenerator Units	39,898,870	3.1300	1,248,835
18	315.000	Accessory Electric Equipment	2,688,448	3.2300	86,837
19	315.010	Accessory Equip - H5 Rebuild	21,206,886	0.8000	169,655
20	316.000	Miscellaneous Power Plant Equipment	4,067,518	3.5000	142,363
21	316.010	Miscellaneous Equip - H5 Rebuild	1,235,885	0.8700	10,752
22		Total	$ 244,479,123		$ 4,387,957
		Production-Stm-Iatan I			
23	446.000	Land	$ 1,990,812	0.0000	$ 0
24	311.000	Structures & Improvements	11,358,844	3.3100	375,978
25	312.000	Boiler Plant Equip - Electric	88,668,241	3.6300	3,218,657
26	312.010	Stm Pr-Boiler-Unit Train-Elect	949,084	3.6300	34,452
27	314.000	Turbogenerators - Electric	23,767,311	3.1300	743,917
28	315.000	Accessory Equipment - Electric	14,906,163	3.2300	481,469
29	316.000	Miscl Plant Equipment - Electric	2,359,400	3.5000	82,579
30		Total	$ 143,999,855		$ 4,937,052

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Production-Stm-Lacygne 1 & 2			
31	310.000	Land	$ 1,440,751	0.0000	$ 0
32	311.000	Structures & Improvements	12,740,686	3.3100	421,717
33	312.000	Boiler Plant Equipment - Electric	101,416,017	3.6300	3,681,401
34	312.010	Boiler Plt - Unit Train Electric	313,986	3.6300	11,398
35	312.002	Boiler Plant AQC Equipment - Elect	18,070,434	3.6300	655,957
36	314.000	Turbogenerator Plant - Electric	30,797,430	3.1300	963,960
37	315.000	Accessory Equipment - Electric	14,412,136	3.2300	465,512
38	315.200	Accessory Equipment - Electric	7,677	3.2300	248
39	316.000	Miscle Plat Equipment - Electric	2,564,269	3.5000	89,749
40		Total	$ 181,763,386		$ 6,289,942
		Production Stm-Montrose 1, 2 & 3			
41	310.000	Land	$ 754,221	0.0000	$ 0
42	311.000	Structures - Electric	7,973,759	3.3100	263,931
43	312.000	Boiler Plant Equipment - Electric	59,551,508	3.6300	2,161,720
44	312.010	Stm Pr-Boiler-Unit Train-Elect	4,782,031	3.6300	173,588
45	314.000	Turbogenerators - Electric	20,604,260	3.1300	644,913
46	315.000	Accessory Equipment - Electric	9,488,324	3.2300	306,473
47	316.000	Miscl Plant Equipment - Electric	2,312,619	3.5000	80,942
48		Total	$ 105,466,722		$ 3,631,567
		Production-Hawthorn 6 Combined Cycl			
49	311.000	Structures - H6	$ 1,051	3.3100	$ 35
50	315.000	Accessory Equip - H6	0	3.2300	0
51	341.000	Other Prod - Structures H6	82,585	4.1200	3,403
52	342.000	Pther Prod - Fuel Holders	572,808	4.1200	23,600
53	344.000	Other Production - Generators H6	22,052,040	4.1200	908,544
54	345.000	Other Prod - Accessory Equip - H6	735,300	4.1200	30,294
55		Total	$ 23,443,784		$ 965,876

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Production-Hawthorn 9 Combined Cycl			
56	311.000	Structures & Improv - H9	$ 1,752,230	3.3100	$ 57,999
57	312.000	Boile Plant Equip - H9	22,273,772	3.6300	808,538
58	314.000	Turbogenerators - H9	8,504,795	3.1300	266,200
59	315.000	Accessory Equipment - H9	6,808,701	3.2300	219,921
60	316.000	Miscl Pwr Plt Equip - H9	127,500	3.5000	4,463
61		Total	$ 39,466,998		$ 1,357,121
		Production-Northeast Station			
62	311.000	Steam Prod - Structures - Elect	$ 29,556	3.3100	$ 978
63	315.000	Accessory Equip - NE	48,655	3.2300	1,572
64	316.000	Miscl Plant Equip - NE	9,090	3.5000	318
65	340.000	Other Production - Land NE	73,206	1.1900	871
66	342.000	Other Prod - Fuel Holders NE	688,055	4.1200	28,348
67	344.000	Other Prod - Generators NE	20,366,111	4.1200	839,084
68	345.000	Other Prod - Accessory Equip - NE	2,754,042	4.1200	113,467
69		Total	$ 23,968,715		$ 984,638
		Other Prod Hawthorn Units 7 & 8			
70	311.000	Structures - H7&8	$ 6,290	3.3100	$ 208
71	341.000	Other Prod - Structures - H7&8	409,270	4.1200	16,862
72	342.000	Other Prod - Fuel Holders H7&8	1,841,944	4.1200	75,888
73	344.000	Other Prod - Generators - H7&8	24,695,144	4.1200	1,017,440
74	345.000	Other Prod - Access Equip - H7&8	1,123,026	4.1200	46,269
75		Total	$ 28,075,674		$ 1,156,667
		Prod Other-West Gardner 1, 2, 3 & 4			
76	316.000	Miscl Plant Equip - Electric	$ 1,953	3.5000	$ 68
77	340.000	Other Prod - Land	95,339	1.1900	1,135
78	340.010	Other Prod-Landrights & Easements	50,002	0.0000	0
79	341.000	Other Prod - Structures WG	1,117,674	4.1200	46,048
80	342.000	Other Prod - Fuel Holders WG	1,601,134	4.1200	65,967
81	344.000	Other Prod - Generators WG	58,707,322	4.1200	2,418,742
82	345.000	Other Prod - Access Equip - WG	2,266,011	4.1200	93,360
83		Total	$ 63,839,435		$ 2,625,320

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Prod Other-Miami/Osawatomie 1			
84	311.000	Stm Prod - Structures	$ 6,716	3.3100	$ 222
85	340.000	Other Prod - Land M/Os	372,352	0.0000	0
86	341.000	Other Prod - Structures M/Os	802,055	4.1200	33,045
87	342.000	Other Prod - Fuel Holders M/Os	1,068,225	4.1200	44,011
88	344.000	Other Prod - Generators M/Os	14,041,872	4.1200	578,525
89	345.000	Other Prod - Accessory Equip - M/Os	596,636	4.1200	24,581
90		Total	$ 16,887,856		$ 680,384
		Prod Plt-Nuclear-Wolf Creek			
91	320.000	Land & Land Rights	$ 1,828,981	0.0000	$ 0
92	321.000	Structures & Improvements	214,024,592	1.5500	3,317,381
93	321.010	Structures MO Gr Up AFC Ele	19,168,175	1.5500	297,107
94	322.000	Reactor Plant Equipment	342,870,085	1.7300	5,931,652
95	322.010	Reactor - MO Gr Up AFDC	49,161,122	1.7300	850,487
96	323.000	Turbogenerator Units	89,018,746	1.9600	1,744,767
97	323.010	Turbogenerator Mo GR Up AFDC	5,851,464	1.9600	114,689
98	324.000	Accessory Electric Equipment	72,393,189	1.7300	1,252,402
99	324.010	Accessory Equip - MO Gr Up AFDC	6,500,780	1.7300	112,463
100	325.000	Miscellaneous Power Plant Equipment	37,391,600	2.3600	882,442
101	325.010	Miscl Plt Equip - MO Gr Up AFDC	1,164,059	2.3600	27,472
102	328.000	Disallow-MoGrUp AFDC 100% Mo	(8,460,139)	1.7300	(146,360)
103	328.010	MPSC Disallow-Mo Basis	(73,030,111)	1.7300	(1,263,421)
104		Total	$ 757,882,543		$ 13,121,081
		Production Plant - Wind Generation			
105	341.020	Oth Prod -Struct - Elect Wind	$ 1,616,882	5.0000	$ 80,844
106	344.020	Oth Prod-Generators-Elect Wind	75,373,611	5.0000	3,768,681
107		Total	$ 76,990,493		$ 3,849,525

Kansas City Power & Light Co.
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Production Non-Unit Facilities			
108	310.000	Land and Land Rights	$ 79,827	0.0000	$ 0
109	311.000	Structures Blk Oil NE	585,105	3.3100	19,367
110	312.000	Boiler Plt Equip Blk Oil NE	327,173	3.6300	11,876
111	315.000	Access Equip Blk Oil NE	13,374	3.2300	432
112	316.000	Miscl Equip Bld Oil NE	77,627	3.5000	2,717
113	311.010	Structures Leasehold Improv	131,424	3.3100	4,350
114	312.000	Boile Plt Equip - Bldg	11,260	3.6300	409
115	315.000	Access Equip Bldg	10,507	3.2300	339
116	316.000	Miscl Pwr Plt Bldg	1,442,743	3.5000	50,496
117	341.020	Other Prod-Structure-Elect-Wind	222,850	5.0000	11,143
118	311.000	Structures Elect Equip	14,659	3.3100	485
119	316.000	Miscl Pwr Plt Equip - Equip	607,793	3.5000	21,273
120		Total	$ 3,524,342		$ 122,887
		Transmission Plant			
121	350.000	Land	$ 848,355	0.0000	$ 0
122	350.010	Land Rights	12,281,243	0.0000	0
123	350.020	Land Rights - Wolf Creek	190	0.0000	0
124	352.000	Structures & Improvements	2,338,086	1.3600	31,798
125	352.010	Structures & Improv - Wolf Creek	134,282	1.3600	1,826
126	352.020	Strct & Imprv-WlfCrk-Mo Gr Up	15,694	1.3600	213
127	353.000	Station Equipment	70,173,280	2.2400	1,571,881
128	353.010	Station Equip - Wolf Creek	5,209,831	2.2400	116,700
129	353.020	Stat Equip-Wlf Crk Mo Gr Up	558,231	2.2400	12,504
130	353.030	Station Equip - Communications	4,393,379	2.5000	109,834
131	354.000	Towers & Fixtures	2,160,354	2.0000	43,207
132	355.000	Poles & Fixtures	49,842,538	3.5900	1,789,347
133	355.010	Poles & Fixtures - Wolf Creek	31,231	3.5900	1,121
134	355.020	Poles & Fix - Wlf Crk Mo Gr Up	3,506	3.5900	126
135	356.000	Overhead Conductors & Devices	44,077,339	3.1000	1,366,398
136	356.010	Ovrhd Cond & Dev - Wolf Creek	21,132	3.1000	655
137	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	3.1000	79
138	357.000	Underground Conduit	1,651,370	1.3200	21,798
139	358.000	Underground Conductors & Devices	1,513,285	2.5500	38,589
140		Total	$ 195,255,878		$ 5,106,076

Kansas City Power & Light Co.
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Distribution Plant			
141	360.000	Land	$ 3,606,207	0.0000	$ 0
142	360.010	Land Rights	9,219,391	0.0000	0
143	361.000	Structures & Improvements	5,215,312	2.9600	154,373
144	362.000	Station Equipment	82,116,446	2.0000	1,642,329
145	362.030	Station Equip - Communications	1,811,545	2.5000	45,289
146	364.000	Poles, Towers & Fixtures	120,910,023	4.0900	4,945,220
147	365.000	Overhead Conductors & Devices	101,537,976	2.0200	2,051,067
148	366.000	Underground Conduit	78,543,235	1.3300	1,044,625
149	367.000	Underground Conductors & Devices	163,875,642	1.2300	2,015,670
150	368.000	Line Transformers	123,716,425	3.1000	3,835,209
151	369.000	Services	40,215,544	3.1400	1,262,768
152	370.000	Meters	46,271,189	4.3100	1,994,288
153	371.000	Installation On Customers' Premises	7,021,563	9.5100	667,751
154	373.000	Street Lighting & Signal Systems	7,670,318	3.6900	283,035
155		Total	$ 791,730,816		$ 19,941,624

Kansas City Power & Light Co.
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General Plant				
156	389.000	Land & Land Rights	$ 1,223,576	0.0000	$ 0
157	390.000	Structures & Improvements	28,901,128	2.5400	734,089
158	390.010	Struct & Imprv Leasehold (Bonfil)	48,270	0.0000	0
159	390.020	Struct & Imprv-Leasehold (1201 Wal)	904,319	0.0000	0
160	390.030	Struct & Imprv-Leasehold (801 Char)	905,550	0.0000	0
161	390.040	Struct & Imprv-Leasehold (Marshal)	66,932	0.0000	0
162	391.000	Office Furniture & Equipment	5,914,434	5.4000	319,379
163	391.010	Off Furniture & Equip - Wolf Creek	1,418,760	5.4000	76,613
164	391.020	Off Furniture & Equip - Computer	105,090	5.4000	5,675
165	392.000	Transportation Equipment	391,460	5.4300	21,256
166	392.010	Trans Equip - Light Trucks	3,547,345	5.4300	192,621
167	392.020	Trans Equip - Heavy Trucks	10,960,113	5.4300	595,134
168	392.030	Trans Equip - Tractors	371,821	5.4300	20,190
169	392.040	Trans Equip - Trailers	629,314	5.4300	34,172
170	393.000	Stores Equipment	361,076	3.5800	12,927
171	394.000	Tools, Shop, & Garage Equipment	1,838,534	2.6100	47,986
172	395.000	Laboratory Equipment	2,656,196	3.3700	89,514
173	396.000	Power Operated Equipment	6,550,528	5.5500	363,554
174	397.000	Communication Equipment	45,599,913	2.5000	1,139,998
175	397.010	Communications Equip - Wolf Creek	77,817	2.5000	1,945
176	397.020	Comm Equip-Wlf Crk Mo Grs Up	5,036	2.5000	126
177	398.000	Miscellaneous Equipment	170,226	3.1600	5,379
178		Total	$ 112,647,438		$ 3,660,558
179		Total Depreciation Expense	$2,865,497,716		$ 72,837,928

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Intangible Plant					
1	303.010	Miscl Intang Plt - Like 353	$ 142,744	$ 0	54.2693	$ 0	$ 77,466
2	303.020	Miscl Intang Plt - 5 yr Software	30,789,907	0	54.2693	0	16,709,467
3	303.030	Miscl Intang Plt - 10 yr Software	39,277,072	0	54.2693	0	21,315,392
4	303.050	Miscl Int Plt-Wlf Crk 5 yr Software	7,992,139	0	54.2693	0	4,337,278
5	303.070	Miscl Intg Plt-Structures	159	0	54.2693	0	86
6		Total	$ 78,202,021	$ 0		$ 0	$ 42,439,689
		Prod Steam - Hawthorn 5					
7	311.000	Structures & Improvements	$ 8,029,338	$ 0	53.6109	$ 0	$ 4,304,600
8	311.020	Pr-Struct-Hawthorn 5 Rebuild	7,701,874	0	53.6109	0	4,129,044
9	312.000	Boiler Plant Equipment	(17,261,010)	0	53.6109	0	(9,253,783)
10	312.010	Stm Pr-Boiler-Unit Train-Elect	281,378	0	53.6109	0	150,849
11	312.020	Stm Pr-Boiler AQC Equip	18,872	0	53.6109	0	10,117
12	312.030	Boiler Hawthorn 5 Rebuild	196,436,143	0	53.6109	0	105,311,184
13	314.000	Turbogenerator Units	20,342,674	0	53.6109	0	10,905,891
14	315.000	Accessory Electric Equipment	(4,617,211)	0	53.6109	0	(2,475,328)
15	315.010	Access Hawthorn 5 Rebuild	32,723,879	0	53.6109	0	17,543,566
16	316.000	Miscellaneous Power Plant Equipment	3,461,230	0	53.6109	0	1,855,597
17	316.010	Miscl Eqp Hawth 5 Rebuild	1,919,436	0	53.6109	0	1,029,027
18		Total	$ 249,036,603	$ 0		$ 0	$ 133,510,764
		Prod Steam - Iatan I					
19	311.000	Structures & Imprvements	$ 13,560,016	$ 0	53.6109	$ 0	$ 7,269,647
20	312.000	Boiler Plt Equip - Electric	131,502,698	0	53.6109	0	70,499,780
21	312.010	Stm Pr-Boiler-Unit Train-Elect	40,759	0	53.6109	0	21,851
22	314.000	Turbogenerators - Electric	30,829,077	0	53.6109	0	16,527,746
23	315.000	Accessory Equip - Electric	11,273,234	0	53.6109	0	6,043,682
24	316.000	Miscl Pwr Plt Equipment - Electric	2,466,830	0	53.6109	0	1,322,490
25		Total	$ 189,672,614	$ 0		$ 0	$ 101,685,196

Kansas City Power & Light Co.
Case: ER-07-291
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Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Prod Stm - LaCygne 1 & 2					
26	311.000	Structures & Improvements	$ 13,129,612	$ 0	53.6109	$ 0	$ 7,038,903
27	312.000	Boiler Plt Equipment - Electric	134,699,768	0	53.6109	0	72,213,758
28	312.010	Boiler Plt - Unit Train - Electric	112,905	0	53.6109	0	60,529
29	312.020	Boiler Plt - AQC Equip - Electric	41,584,745	0	53.6109	0	22,293,956
30	314.000	Turbogenerator - Electric	28,944,471	0	53.6109	0	15,517,391
31	315.000	Accessory Equip - Electric	12,875,487	0	53.6109	0	6,902,664
32	315.020	Accessory Equipment - Electric	1,696	0	53.6109	0	909
33	316.000	Miscl Pwr Plt Equip - Electric	2,365,853	0	53.6109	0	1,268,355
34		Total	$ 233,714,537	$ 0		$ 0	$ 125,296,465
		Prod Steam - Montrose 1, 2 & 3					
35	311.000	Structures & Improvements	$ 7,067,638	$ 0	53.6109	$ 0	$ 3,789,024
36	312.000	Boiler Plt Equipment - Electric	64,932,290	0	53.6109	0	34,810,785
37	312.010	Stm Pr-Boiler-Unit Train-Elect	205,366	0	53.6109	0	110,099
38	314.000	Turbogenerator - Electric	19,341,006	0	53.6109	0	10,368,887
39	315.000	Accessory Equipment - Electric	6,737,334	0	53.6109	0	3,611,945
40	316.000	Miscl Pwr Plnt Equip - Electric	1,684,195	0	53.6109	0	902,912
41		Total	$ 99,967,829	$ 0		$ 0	$ 53,593,652
		Prod Stm/Other-Hawthorn 6 Comb Cycl					
42	311.000	Structures & Improvements	$ 280	$ 0	53.6109	$ 0	$ 150
43	315.000	Accessory Equipment - Electric	0	0	53.6109	0	0
44	341.000	Other Structures & Improvement	32,858	0	53.6109	0	17,615
45	342.000	Other - Fuel Holders - Electric	247,459	0	53.6109	0	132,665
46	344.000	Other - Generation - Electric	7,444,567	0	53.6109	0	3,991,099
47	345.000	Other Accessory Equipment - Electri	377,304	0	53.6109	0	202,276
48		Total	$ 8,102,468	$ 0		$ 0	$ 4,343,805
		Prod Stm/Other-Hawthorn 9 Comb Cycl					
49	311.000	Stm - Structures & IMprovements	$ 471,344	$ 0	53.6109	$ 0	$ 252,692
50	312.000	Stm Boiler Equipment - Electric	12,831,492	0	53.6109	0	6,879,078
51	314.000	Stm - Turbogenerator - Electric	3,694,028	0	53.6109	0	1,980,402
52	315.000	Stm Accessory Equip - Elect	2,420,768	0	53.6109	0	1,297,796
53	316.000	Miscl Pwr Plt Equip - Electric	35,105	0	53.6109	0	18,820
54		Total	$ 19,452,737	$ 0		$ 0	$ 10,428,788

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Prrod Other - Northeast Station					
55	311.000	Stm Prod - Structures Elect	$ 1,228	$ 0	53.6109	$ 0	$ 658
56	315.000	Accessory Equipment - Electric	2,228	0	53.6109	0	1,194
57	316.000	Miscl Pwr Plnt Equipment	2,616	0	53.6109	0	1,402
58	342.000	Other - Fuel Holders	1,055,777	0	53.6109	0	566,012
59	344.000	Other - Generators - Electric	36,865,242	0	53.6109	0	19,763,788
60	345.000	Other - Accessory Equipment - Elect	5,537,476	0	53.6109	0	2,968,691
61		Total	$ 43,464,567	$ 0		$ 0	$ 23,301,745
		Prod Other - Hawthorn 7 & 8					
62	311.000	Stm - Structures & Improvements	$ 1,843	$ 0	53.6109	$ 0	$ 988
63	341.000	Other Structures & Improvements	186,117	0	53.6109	0	99,779
64	342.000	Other - Fuel Holders - Electric	917,727	0	53.6109	0	492,002
65	344.000	Other - Generators	13,976,152	0	53.6109	0	7,492,741
66	345.000	Other - Accessory Equipment	702,717	0	53.6109	0	376,733
67		Total	$ 15,784,556	$ 0		$ 0	$ 8,462,243
		Prod Other - West Gardner 1,2,3&4					
68	316.000	Stm - Miscl Pwr Plnt Equipment	$ 58	$ 0	53.6109	$ 0	$ 31
69	340.010	Land Rights-Gas Line West Gardner	4,278	0	53.6109	0	2,293
70	341.000	Other - Structures & Improvements	110,324	0	53.6109	0	59,146
71	342.000	Other - Fuel Holders	158,418	0	53.6109	0	84,929
72	344.000	Other - Generators	9,464,390	0	53.6109	0	5,073,945
73	345.000	Other - Accessory Equipment	218,669	0	53.6109	0	117,230
74		Total	$ 9,956,137	$ 0		$ 0	$ 5,337,574
		Prod Other - Miami/Osawatomie 1					
75	311.000	Stm Prod - Structures - Electric	$ 279	$ 0	53.6109	$ 0	$ 150
76	341.000	Other - Structures & Improvements	80,197	0	53.6109	0	42,994
77	342.000	Other - Fuel Holders	105,691	0	53.6109	0	56,662
78	344.000	Other - Generators	2,306,512	0	53.6109	0	1,236,542
79	345.000	Other - Accessory Equipment	58,904	0	53.6109	0	31,579
80	346.000	Oth Prod-Miscl Pwr-Equip Elect	257	0	53.6109	0	138
81		Total	$ 2,551,840	$ 0		$ 0	$ 1,368,065

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Prod Nuclear - Wolf Creek					
82	321.000	Structures & Improvements	$ 214,230,443	$ 0	53.6109	$ 0	$ 114,850,869
83	321.010	Strct&Imprv Mo Grs UP AQC	9,929,753	0	100.0000	0	9,929,753
84	322.000	Reactor Plant Equipment	326,214,152	0	53.6109	0	174,886,343
85	322.010	Reactor - Mo Grs UP AFDC	26,264,176	0	100.0000	0	26,264,176
86	322.020	Nuclear Prd-Mo Jur 60/40 Depr Life	14,591,667	0	100.0000	0	14,591,667
87	323.000	Turbogenerator Units	101,794,123	0	53.6109	0	54,572,745
88	323.010	Turbo/Gen - Mo Grs Up AFDC	4,848,787	0	100.0000	0	4,848,787
89	324.000	Accessory Equipment	61,757,377	0	53.6109	0	33,108,686
90	324.010	Access Equip - Mo Grs Up AFDC	3,115,972	0	100.0000	0	3,115,972
91	325.000	Miscl Pwr Plant Equipment	16,321,057	0	53.6109	0	8,749,866
92	325.010	Miscl Pwr Equip - Mo Grs Up AFDC	476,865	0	100.0000	0	476,865
93	328.000	Disallowance - MO Grs Up AFDC	(4,562,033)	0	100.0000	0	(4,562,033)
94	328.010	MPSC Disallowance - 100%	(63,548,278)	0	53.6109	0	(34,068,804)
95	328.020	Mo Disallowance - Not Mo Juris	0	0	0.0000	0	0
96	328.030	KCC Disallowance - 100%	0	0	0.0000	0	0
97	328.040	KCC Disallowance - Not Ks Juris	0	0	0.0000	0	0
98	328.050	Not State Specific 1988 Reserve	(10,086,006)	0	53.6109	0	(5,407,199)
99		Est Salvage & Rmoval Not Classified	90,983	0	53.6109	0	48,777
100		Total	$ 701,439,038	$ 0		$ 0	$ 401,406,470
		Prod Other - Wind Generation					
101	341.020	Oth Prod-Struct-Elect-Wind	$ 45,963	$ 0	53.6109	$ 0	$ 24,641
102	344.020	Other Prod-Generators-Elect-Wind	4,442,987	0	53.6109	0	2,381,925
103	346.020	Oth Prod-Miscl Pwr Plt Equip-Wind	5,116	0	53.6109	0	2,743
104		Total	$ 4,494,066	$ 0		$ 0	$ 2,409,309
		Production Non-Unit Facilities					
105	311.000	Structures & Improvements	$ 475,739	$ 0	53.6109	$ 0	$ 255,048
106	311.010	Structures & Improvements	138,425	0	53.6109	0	74,211
107	312.000	Boiler Plant Equipment	460,341	0	53.6109	0	246,793
108	314.000	Turbogenerators - Electric	0	0	53.6109	0	0
109	315.000	Accessory Equipment	15,003	0	53.6109	0	8,043
110	316.000	Miscl. Plant Equipment	780,300	0	53.6109	0	418,326
111		ESt. Salvage & Removal Not Classed	(6,154,265)	0	53.6109	0	(3,299,357)
112	341.020	Other Prod Structures-Wind	6,335	0	53.6109	0	3,396
113		Total	$ (4,278,122)	$ 0		$ 0	$ (2,293,540)

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Transmission Plant					
114	350.010	Land Rights	$ 6,155,863	$ 0	53.6109	$ 0	$ 3,300,214
115	350.020	Land Rights - Wolf Creek	84	0	53.6109	0	45
116	352.000	Structures & Improvements	1,187,206	0	53.6109	0	636,472
117	352.010	Struct & Imprv - Wolf Creek	53,676	0	53.6109	0	28,776
118	352.020	Struct & Imprv - Wlf Crk Mo Grs Up	3,224	0	100.0000	0	3,224
119	353.000	Station Equipment	38,350,842	0	53.6109	0	20,560,232
120	353.010	Station Equip - Wolf Creek	4,779,026	0	53.6109	0	2,562,079
121	353.020	Station Equip - Wlf Crk MO Grs Up	288,509	0	100.0000	0	288,509
122	353.030	Station Equip - Communications	262,745	0	53.6109	0	140,860
123	354.000	Towers & Fixtures	3,256,941	0	53.6109	0	1,746,075
124	355.000	Poles & Fixtures	44,821,682	0	53.6109	0	24,029,307
125	355.010	Poles & Fixtures - Wolf Creek	37,926	0	53.6109	0	20,332
126	355.020	Poles & Fixt - Wlf Crk Mo Grs Up	2,623	0	100.0000	0	2,623
127	356.000	Overhead Conductors & Devices	37,724,397	0	53.6109	0	20,224,389
128	356.010	Ovrhd Conduct & Devices - Wlf Crk	17,627	0	53.6109	0	9,450
129	356.020	Ovrhd Condct&Dev-Wlf Crk Mo Grs Up	1,034	0	100.0000	0	1,034
130	357.000	Underground Conduit	1,679,215	0	53.6109	0	900,242
131	358.000	Uunderground Conductors & Devices	2,131,350	0	53.6109	0	1,142,636
132		Est Salvage & Removal Not Classifie	(849,964)	0	53.6109	0	(455,673)
133		Total	$ 139,904,006	$ 0		$ 0	$ 75,140,826
		Distribution Plant					
134	360.010	Land Rights	$ 5,101,441	$ 0	59.3497	$ 0	$ 3,027,690
135	361.000	Structures & Improvements	4,657,246	0	51.0796	0	2,378,903
136	362.000	Station Equipment	49,171,683	0	57.6377	0	28,341,427
137	362.030	Station Equip - Communications	1,037,361	0	52.5651	0	545,290
138	364.000	Poles, Towers & Fixtures	115,042,912	0	53.9210	0	62,032,289
139	365.000	Overhead Conductors & Devices	49,932,034	0	55.3230	0	27,623,899
140	366.000	Underground Conduit	24,882,988	0	53.3274	0	13,269,451
141	367.000	Underground Conductors & Devices	58,256,239	0	50.3406	0	29,326,540
142	368.000	Line Transformers	87,709,231	0	58.3969	0	51,219,472
143	369.000	Services	37,505,698	0	51.5755	0	19,343,751
144	370.000	Meters	49,159,161	0	55.0126	0	27,043,733
145	371.000	Installation On Customers' Premises	9,007,762	0	73.0493	0	6,580,107
146	373.000	Street Lighting & Signal Systems	7,913,517	0	21.3363	0	1,688,452
147		Est Slavage & Removal not Classifie	(3,115,663)	0	53.5031	0	(1,666,976)
148		Total	$ 496,261,610	$ 0		$ 0	$ 270,754,028

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
	General Plant							
149	390.000	Structures & Improvements	$ 17,211,246	$ 0	54.2693	$ 0		$ 9,340,423
150	390.010	Struct & Improv-Leasehold (Bonfil)	87,333	0	54.2693	0		47,395
151	390.020	Struct & Imprv Leasehold (1201 Wal)	1,608,509	0	54.2693	0		872,927
152	390.030	Struct & Imprv-Leasehold (801 Char)	1,169,731	0	54.2693	0		634,805
153	390.040	Struct & Imprv-Leasehold (Marshall)	123,334	0	54.2693	0		66,932
154	391.000	Office Furniture & Equipment	5,983,622	0	54.2693	0		3,247,270
155	391.010	Off Furniture & Equip - Wlf Crk	860,826	0	54.2693	0		467,164
156	391.020	Off Furn & Equip - Computer	11,881	0	54.2693	0		6,448
157	392.000	Transportation Equipment	288,248	0	54.2693	0		156,430
158	392.010	Trans Equip - Light truck	649,387	0	54.2693	0		352,418
159	392.020	Trans Equip - Heavy Truck	2,266,263	0	54.2693	0		1,229,885
160	392.030	Trans Equip - Tractors	49,167	0	54.2693	0		26,683
161	392.040	Trans Equip - Trailers	440,417	0	54.2693	0		239,011
162	393.000	Stores Equipment	508,388	0	54.2693	0		275,899
163	394.000	Tools, Shop, & Garage Equipment	1,775,763	0	54.2693	0		963,694
164	395.000	Laboratory Equipment	2,319,831	0	54.2693	0		1,258,956
165	396.000	Power Operated Equipment	1,392,010	0	54.2693	0		755,434
166	397.000	Communication Equipment	10,701,929	0	54.2693	0		5,807,862
167	397.010	Communications Equip - Wolf Creek	59,654	0	54.2693	0		32,374
168	397.020	Commun Equip - Wlf Crk Mo Grs Up	1,662	0	54.2693	0		902
169	398.000	Miscellaneous Equipment	64,905	0	54.2693	0		35,223
170	399.000	Tng Prty-Accum Amort EO-94-199	36,674,731	0	100.0000	0		36,674,731
171	399.100	Accum Credit Ratio Amort-MO	5,419,765	(5,419,765)	100.0000	0	R-1	0
172		Est Salvage & Removal Not Classifie	1,370,527	0	54.2693	0		743,775
173		Total	$ 91,039,129	$ (5,419,765)		$ 0		$ 63,236,641
174		Total Depreciation Reserve	$2,378,765,636	$ (5,419,765)		$ 0		$1,320,421,720

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Accum Credit Ratio Amort-MO	R-1	$ (5,419,765)	
1.	To remove the Accumulated Credit Ratio Amortization from Depreciation Reserve, to be shown as a seperate line item on Rate Base schedule 2. (Traxler)		$ (5,419,765)	

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Cash Working Capital

Line No	Acct Description		Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)		CWC Req (B) x (F)
	(A)		(B)	(C)	(D)	(E)	(F)		(G)
	Operation and Maintenance Expense								
1	Cash Vouchers	$	81,850,369	25.0770	30.0000	(4.9230)	(0.013488)	$	(1,103,998)
2	Payroll Expense		46,557,778	25.0770	13.8540	11.2230	0.030748		1,431,559
3	Payroll Taxes Withheld		19,649,829	25.0770	13.6300	11.4470	0.031362		616,258
4	FICA Taxes Withheld		4,476,356	25.0770	13.7700	11.3070	0.030978		138,669
5	Wolf Creek Payroll		20,686,708	25.0770	13.8100	11.2670	0.030868		638,557
6	Wolf Creek Oper Exp & Fuel		11,323,418	25.0770	13.8100	11.2670	0.030868		349,531
7	Wolf Creek Fuel Outage Accrual		6,087,307	25.0770	25.0770	0.0000	0.000000		0
8	Wlf Crk Nucl Prod Excld Fuel & Pay		11,880,797	25.0770	13.8100	11.2670	0.030868		366,736
9	Accrued Vacation		4,960,776	25.0770	344.8300	(319.7530)	(0.876036)		(4,345,818)
10	Fuel - Coal		67,032,717	25.0770	20.8793	4.1977	0.011501		770,943
11	Fuel - Purchased Gas		7,168,013	25.0770	28.6200	(3.5430)	(0.009707)		(69,580)
12	Fuel - Purchased Oil		5,928,620	25.0770	8.5000	16.5770	0.045416		269,254
13	Purchased Power		24,887,946	25.0770	30.7200	(5.6430)	(0.015460)		(384,768)
14	Injuries and Damages		3,506,511	25.0770	185.0000	(159.9230)	(0.438145)		(1,536,360)
15	Pensions		17,817,055	25.0770	51.7400	(26.6630)	(0.073049)		(1,301,518)
16	OPEB's		3,088,149	25.0770	178.4400	(153.3630)	(0.420173)		(1,297,557)
17	Total Operation and Maintenance Expense	$	336,902,349					$	(5,458,092)
	Taxes								
18	Employers FICA Taxes	$	5,205,393	25.0770	13.7700	11.3070	0.030978	$	161,253
19	Federal Unemployment Taxes		101,068	25.0770	75.0000	(49.9230)	(0.136775)		(13,824)
20	State Unemployment Taxes		8,652	25.0770	71.0000	(45.9230)	(0.125816)		(1,089)
21	Property Taxes		32,214,814	25.0770	208.8400	(183.7630)	(0.503460)		(16,218,870)
22	Gross Receipts Taxes		42,028,925	7.8670	20.5300	(12.6630)	(0.034693)		(1,458,109)
23	Sales & Use Taxes		18,826,629	7.8670	22.0000	(14.1330)	(0.038721)		(728,986)
24	Corporate Franchise Taxes		6,282,280	25.0770	(77.0000)	102.0770	0.279663		1,756,921
25	Total Taxes	$	104,667,761					$	(16,502,704)
26	Total Cash Working Capital Req							$	(21,960,796)

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Operating Revenues						
1	440.444	Retail Sales	$ 531,782,790	$ 7,806,485	100.0000 $	0	S-1	$ 539,589,275
2	447.000	Firm Bulk Power Capac Fixed	13,925,015	(489,606)	53.5693	0	S-2	7,197,255
3	447.000	Firm Bulk Sales - Energy	40,515,073	12,299,016	57.0685	0	S-3	30,140,208
4	447.000	Non Firm Interchange Sales	132,162,606	(74,891,371)	57.0685	0	S-4	32,683,835
5	447.000	FERC Wholesale Firm Power	3,788,509	0	0.0000	0		0
6	450.000	Other Oper Rev - Forfeited Discount	1,405,869	(93,572)	100.0000	192,892	S-5	1,505,189
7	451.000	Other Oper Rev-Miscl Serv Rev	906,029	0	100.0000	0	S-6	906,029
8	451.000	Miscl Serv Allocated Distr.	(305,428)	0	53.4624	0		(163,289)
9	454.000	Other Revenue Rents	551,423	0	100.0000	0	S-7	551,423
10	454.000	Rents Alloc. Prod, Trans, & Distr	1,783,828	0	53.4639	0		953,704
11	456.000	Revenue Transmission for Others	7,865,964	1,766,196	53.5693	0	S-8	5,159,881
12	456.000	Other Elect Revenues - MO	85,790	0	100.0000	0		85,790
13	456.000	Oth Elect Rev - Alloc - Distr	312,881	0	53.4622	0		167,273
14		Total	$ 734,780,349	$ (53,602,852)		$ 192,892		$ 618,776,573
		Operation & Maintenance Expense						
15	500.000	Prod Stm Oper - Suprv & Engineering $	5,571,198	$ (243,429)	53.6109 $	0	S-9	$ 2,856,265
16	501.000	Fuel Expense	173,458,273	(31,558,179)	57.0685	0	S-10	80,980,255
17	501.000	SO2 Premiums - 100% MO	(400,000)	0	100.0000	0	S-11	(400,000)
18	501.000	SO2 Premiums - KS 100%	(327,000)	0	0.0000	0		0
19	502.000	Steam Operations Expense	12,116,589	545,553	53.6109	0	S-12	6,788,288
20	505.000	Prod Operating Expense	6,724,109	397,977	53.6109	0	S-13	3,818,214
21	506.507	Miscl Stm Pwr Oper & Rents	10,794,255	420,783	53.6109	0	S-14	6,012,483
22	510.000	Prod Maint - Suprv & Engineering	3,025,898	386,265	53.6109	0	S-15	1,829,291
23	511.000	Prod Maint - Maint of Structures	3,333,112	175,395	53.6109	0	S-16	1,880,942
24	512.000	Prod Maint - Maint of Boiler Plnt	23,701,888	3,733,803	53.6109	0	S-17	14,708,521
25	513.514	Mint of Electric & Miscl Plant	5,148,971	1,489,298	53.6109	0	S-18	3,558,836
26	517.000	Prod Nuclear Oper-Superv & Engineer	5,577,665	344,446	53.6109	0	S-19	3,174,897
27	518.000	Prod Nuclear - Nuclear Fuel Exp	18,927,051	914,749	57.0685	0	S-20	11,323,418
28	519.523	Prod Nuclear Oper	13,048,614	667,605	53.6109	0	S-21	7,353,388
29	524.000	Prod Nuclear Oper-Miscl Nuclear Exp	13,897,702	1,041,734	53.6109	0	S-22	8,009,166
30	524.000	Nuc Homeland Security-100% MO	757,099	0	100.0000	0	S-23	757,099
31	524.000	Nuc Homeland Security-100% KS	0	0	0.0000	0		0
32	524.100	Decommissioning Costs Missouri	2,303,856	(1,022,592)	100.0000	0	S-24	1,281,264
33	524.100	Decommissioning-Kansas/FERC	1,422,087	0	0.0000	0		0
34	528.000	Prod Nuclear Maint-Suprv & Engineer	5,479,679	200,809	53.6109	0	S-25	3,045,361
35	529.000	Prod Nucl Maint-Maint of Structures	1,806,070	125,570	53.6109	0	S-26	1,035,570
36	530.000	Prod Nucl Maint-Maint Reactor Plnt	4,205,453	906,492	53.6109	0	S-27	2,740,560

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
37	531.000	Prod Nucl Maint-Maint	3,867,060	110,258	53.6109	0	S-28	2,132,276
38	532.000	Prod Nucl Maint-Maint of Miscl Plnt	2,058,827	75,644	53.6109	0	S-29	1,144,309
39	546.000	Prod Trubine Oper Suprv & Engineer	1,366,741	40,284	53.6109	0	S-30	754,319
40	547.000	Other Pwr Oper - Fuel Expense	37,810,699	(21,085,970)	57.0685	0	S-31	9,544,552
41	548.549	Oth Pwr Oper-Gen & Miscl Other	588,577	33,802	53.6109	0	S-32	333,663
42	551.554	Oth Maint-Supr Eng.Struct Gen & Mis	1,080,898	2,343,222	53.6109	0	S-33	1,835,702
43	555.000	Purchase Power-Capacity/Demand	5,868,301	648,500	53.6109	0	S-34	3,493,716
44	555.000	Purchased Power - Energy	20,549,609	16,939,076	57.0685	0	S-35	21,394,230
45	556.000	Oth Pwr Supp - Load Dispatching	2,354,965	(1,407,457)	53.6109	0	S-36	507,968
46	557.000	Oth Pwr Supp - Other Expense	5,923,153	298,101	53.6109	0	S-37	3,335,270
47	560.561	Trans Oper-Suprv Eng & Load Disptch	6,727,611	389,082	53.6109	0	S-38	3,815,323
48	562.000	Transmiss Oper - Station Expense	182,244	8,464	53.6109	0	S-39	102,240
49	563.564	Transmiss Oper - Overhead Line Exp	186,103	2,604	53.6109	0	S-40	101,168
50	565.000	Trans Oper-Transmit Elctricity Oth	7,195,625	0	53.6109	0	S-41	3,857,639
51	566.000	Transmiss Oper - Miscellaneous Exp	1,499,438	60,501	53.6109	0	S-42	836,297
52	567.000	Transmission Oper - Rents	2,512,325	0	53.6109	0	S-43	1,346,880
53	568.570	Trans Maint-Structures & Station Eq	709,191	457,017	53.6109	0	S-44	625,215
54	571.572	Tran Maint-Ovrhd & Undgrnd Line Exp	1,074,737	169,925	53.6109	0	S-45	667,275
55	575.000	Tran Oper-Mkt Mon & Comp Ser-RTO	281	18	53.6109	0	S-46	160
56	580.000	Distrb Oper - Suprv & Engineering	1,859,182	72,489	55.4594	0	S-47	1,071,293
57	581.000	Distrb Oper - Load Dispatching	1,411,125	75,012	53.4623	0	S-48	794,523
58	582.000	Distrb Oper - Station Expense	152,919	4,185	57.3619	0	S-49	90,118
59	583.584	Distrb - Ovrhd & Undrgrnd Line Exp	4,305,350	136,885	52.3586	0	S-50	2,325,892
60	585.000	Distrb Oper - Street Light & Signal	89,713	3,565	21.4855	0	S-51	20,041
61	586.000	Distrb Operation - Meter Expense	1,171,567	70,919	54.6769	0	S-52	679,353
62	587.000	Distrb Oper - Customer Install Exp	1,205,952	25,313	72.3931	0	S-53	891,351
63	588.589	Distrb Oper-Miscl Exp & Rents	10,346,113	(40,927)	55.4594	0	S-54	5,715,194
64	590.000	Distrb Maint - Suprv & Engineering	259,569	14,665	52.8769	0	S-55	145,006
65	591.592	Distrb Maint - Struct & Station Equ	1,182,724	40,862	56.2778	0	S-56	688,607
66	593.000	Distrb Maint - Maint Ovrhd Lines	11,619,283	1,658,273	55.3354	0	S-57	7,347,189
67	593.000	Ice Storm Amortization	4,562,002	(4,562,002)	100.0000	0	S-58	0
68	594.000	Distrb Maint - Maint Undrgrnd Lines	2,114,254	220,324	50.5308	0	S-59	1,179,681
69	595.000	Distrb Maint-Maint Line Transformer	1,423,402	76,212	58.0095	0	S-60	869,919
70	596.000	Distrb Miant-Maint St Lights&Signal	1,422,905	23,131	21.4860	0	S-61	310,695
71	597.000	Distrb Maint - Maint of Meters	707,371	40,410	54.6769	0	S-62	408,863
72	598.000	Distrb Maint-Maint Miscl Distrb Pln	256,334	8,446	52.8768	0	S-63	140,007
73	901.905	Cst Acct-Suprv Mtr Read Clct Miscl	15,162,286	4,910,281	53.3858	0	S-64	10,715,900
74	904.000	Cust Accts-Uncollect Accts-MO	3,094,222	3,297,592	100.0000	0	S-65	6,391,814
75	904.000	Cust Accts-Uncollect Accts-KS	1,419,473	0	0.0000	0		0
76	907.000	Cst Asst Amort of DSM 100% MO	0	0	100.0000	0	S-66	0
77	907.000	Cst Asst Amort of DSM 100% KS	0	0	0.0000	0		0

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
78	907.910	Cust Accts- Customer Assistance Exp	2,327,168	(150,352)	53.3859	0	S-67	1,162,113
79	912.916	Sales Exp-Suprv. Miscl Sales Exp	782,751	(24,361)	53.3861	0	S-68	404,875
80	920.000	Admin & Gen-Administrative Salaries	42,489,459	(11,280,075)	54.0031	0	S-69	16,854,035
81	921.000	Admin & Gen - Office Supply Expense	4,075,126	(187,552)	56.9315	0	S-70	2,213,254
82	921.000	MO 100%-Security, Defrd Proj Costs	669,070	0	100.0000	0	S-71	669,070
83	921.000	KS 100%-Security,KS Projects	14,894	0	0.0000	0		0
84	922.000	Admin & Gen - Admin Exp Transferred	(1,448,613)	(63,941)	56.9315	0	S-72	(861,120)
85	923.000	Admin & Gen - Outside Services Exp	11,551,872	5,212,766	54.8231	0	S-73	9,190,894
86	923.000	Outside Services-MO 100%	(3,012,809)	(245,856)	100.0000	0	S-74	(3,258,665)
87	923.000	Outside Services-KS 100%	132,408	0	0.0000	0		0
88	924.000	Admin & Gen-Property Insurance Exp	2,547,163	0	54.0901	0	S-75	1,377,763
89	925.000	Admin & Gen-Injuries & Damages Exp	7,128,973	46,363	54.0031	0	S-76	3,874,904
90	926.000	Admin & Gen-Empl Pension & Benefits	41,555,196	22,187,451	54.0031	0	S-77	34,423,005
91	928.000	Admin & Gen-Regulate Commission Exp	788,437	156,043	61.5485	0	S-78	581,313
92	928.000	Reg Assess & Rate Case-MO 100%	2,141,239	741,379	100.0000	0	S-79	2,882,618
93	928.000	Regulatory - KS/FERC 100%	1,364,663	0	0.0000	0		0
94	930.100	Admin & Gen-General Advertising Exp	312,097	(90,818)	53.3865	0	S-80	118,133
95	930.200	Admin & Gen - Miscl General Exp	6,651,168	(204,683)	56.9315	0	S-81	3,670,081
96	931.000	Admin & Gen - Admin Rent Expense	7,668,060	0	56.9315	0	S-82	4,365,542
97	933.000	Admin & Gen - Transportation Exp	256,821	242,337	53.2396	0	S-83	265,750
98	935.000	Admin & Gen Maint - Maint Gen Plant	4,793,181	61,066	53.5885	0	S-84	2,601,318
99		Total	$ 608,683,024	$ 84,752		$ 0		$ 336,902,349
		Depreciation Expense						
100	703.000	Depreciation Expense	$ 144,449,306	$ 0	53.9635	$ (5,111,973)	S-85	$ 72,837,928
101	730.100	Other Depreciation	0	(1,515,943)	53.9635	0	S-86	(818,056)
102		Reg Plan Amort Case ER-2006-0314	0	21,679,061	100.0000	0	S-96	21,679,061
103		Reg Plan Amort Case ER-2007-0291	0	0	100.0000	0	S-97	0
104		Total	$ 144,449,306	$ 20,163,118		$ (5,111,973)		$ 93,698,933
		Other Operating Expenses						
105	704.707	Amort of Plant Exp - Allocated	$ 8,264,444	$ 0	76.9472	$ 0	S-87	$ 6,359,258
106	704.707	Addl Amortization - 100% MO	0	0	100.0000	0	S-88	0
107	704.705	Miscl Amortization - Allocated	0	(4,708,573)	54.4380	0	S-98	(2,563,253)
108	708.000	Taxes Other Than Income Taxes	68,646,335	2,126,109	54.4380	0	S-89	38,527,103
109	708.130	Gross Receipts Taxes	39,812,079	(39,812,079)	100.0000	0	S-90	0
110		Total	$ 116,722,858	$ (42,394,543)		$ 0		$ 42,323,108

Kansas City Power & Light Co.
Case: ER-07-291
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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
111		Total Operating Expenses	$ 869,855,188	$ (22,146,673)		$ (5,111,973)		$ 472,924,390
112		Net Income Before Taxes	$ (135,074,839)	$ (31,456,179)		$ 5,304,865		$ 145,852,183
		Current Income Taxes						
113	709.000	Current Income Taxes	$ 61,016,839	$ 0	43.1081	$ 18,602,839	S-91	$ 44,906,039
114		Total	$ 61,016,839	$ 0		$ 18,602,839		$ 44,906,039
		Deferred Income Taxes						
115	710.000	Deferred Income Taxes	$ 19,597,369	$ 0	100.0000	$ (17,502,396)	S-92	$ 2,094,973
116	711.100	Amort of Excess Deferred Inc. Taxes	(727,019)	0	100.0000	0	S-93	(727,019)
117	711.410	Inv Tax Credit - Amortization	(1,423,160)	0	100.0000	0	S-94	(1,423,160)
118	711.100	Amort of Prior Deferred Taxes	(3,751,613)	0	100.0000	0	S-95	(3,751,613)
119		Total	$ 13,695,577	$ 0		$ (17,502,396)		$ (3,806,819)
120		Total Income Taxes	$ 74,712,416	$ 0		$ 1,100,443		$ 41,099,220
121		Net Operating Income	$ (209,787,255)	$ (31,456,179)		$ 4,204,422		$ 104,752,963

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Retail Sales	S-1	$ 7,806,485	
1.	To eliminate the Gross Receipts taxes from the test year. (Vesely)		$ (39,642,020)	
2.	To remove unbilled revenues. (Wells)		$ (77,716)	
3.	To adjust revenue for weather normalization. (Wells)		$ (6,240,027)	
4.	To adjust for annulaization for rate increase associated with ER-2006-0314. (Wells)		$ 50,279,598	
5.	To adjust test year to 365 days. (Wells)		$ 167,420	
6.	To adjust the Test Year Revenue to reflect Staff's annualization of customer growth. (Vesely)		$ 3,102,120	
7.	To adjust the Test Year Revenue to reflect Staff's annualization of large power customers. (Wells)		$ 1,150,254	
8.	To adjust for Rate switchers. (Pyatte)		$ (933,144)	
	Firm Bulk Power Capac Fixed	S-2	$ (489,606)	
1.	To annualize revenue from Capacity Sales Contracts. (Traxler)		$ (489,606)	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Firm Bulk Sales - Energy	S-3	$ 12,299,016	
1.	To annualize revenue from Firm Off-System Sales. (Traxler)		$ 13,205,003	
2.	To eliminate debit entry in 2006 to reverse accrual of revenue from City of Independence for SO2 allowances. (Traxler)		$ 731,281	
3.	To reclassify Bulk Power Revenues as Transmission Revenue for allocation purposes. (Traxler)		$ (1,637,268)	
	Non Firm Interchange Sales	S-4	$ (74,891,371)	
1.	To reflect the Non-Firm Off System Sales Margin at the 25th percentile recommended by KCPL. (Traxler)		$ (24,906,808)	
2.	To eliminate Non-Firm Off System Sales Revenue related to Fuel cost. (Traxler)		$ (34,293,033)	
3.	To eliminate Non-Firm Off System Sales Revenue related to Purchase Power cost. (Traxler)		$ (13,162,765)	
4.	To eliminate the revenues related to Hawthorn V Subrogation. (Hyneman)		$ (2,528,765)	
	Other Oper Rev - Forfeited Discount	S-5	$ (93,572)	$ 192,892
1.	To gross-up 2006 test year late payment in recognition of the rate increase from ER-2206-0314 and ER-2007-0291. (Hyneman)			$ 192,892

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To eliminate the Gross Receipts taxes from the test year. (Vesely)		$ (93,572)	
	Revenue Transmission for Others	S-8	$ 1,766,196	
1.	To reclassify Bulk Power Revenues as Transmission Revenue for allocation purposes. (Traxler)		$ 1,637,268	
2.	To annualize the transmission revenues for the LaCygne and West Gardner expansions. (Vesely)		$ 128,928	
	Prod Stm Oper - Suprv & Engineering	S-9	$ (243,429)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 191,337	
2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ (434,766)	
	Fuel Expense	S-10	$ (31,558,179)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 369,040	
2.	To amortize deferred Surface Transportation Board expenses as of 9/30/06 over 5 years. (Hyneman)		$ 282,828	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	To amortize deferred Surface Transportation Board expenses from 10/1/06 thru 12/31/06 over 5 years. (Hyneman)		$ 56,160	
4.	To add back STB Deferral booked as a credit in 2006. (Hyneman)		$ 462,743	
5.	Staff Adjustment to annualize fuel expense. (Hyneman)		$ (32,728,950)	
6.	Reserved.			
	Steam Operations Expense	S-12	$ 545,553	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 545,553	
	Prod Operating Expense	S-13	$ 397,977	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 397,977	
	Miscl Stm Pwr Oper & Rents	S-14	$ 420,783	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 420,783	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Maint - Suprv & Engineering	S-15	$ 386,265	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 194,702	
2.	To normalize production maintenance. (Traxler)		$ 191,563	
	Prod Maint - Maint of Structures	S-16	$ 175,395	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 67,976	
2.	To normalize production maintenance. (Traxler)		$ 107,419	
	Prod Maint - Maint of Boiler Plnt	S-17	$ 3,733,803	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 570,867	
2.	To normalize production maintenance. (Traxler)		$ 3,162,936	
	Mint of Electric & Miscl Plant	S-18	$ 1,489,298	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 109,555	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To normalize production maintenance. (Traxler)		$ 1,379,743	
	Prod Nuclear Oper-Superv & Engineer	S-19	$ 344,446	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 344,446	
	Prod Nuclear - Nuclear Fuel Exp	S-20	$ 914,749	
1.	To add back $427,150 credit booked in December 2006 for the Department of Energy settlement from prior years. (Hyneman)		$ 427,150	
2.	Staff Adjustment to annualize fuel expense. (Hyneman)		$ 487,599	
	Prod Nuclear Oper	S-21	$ 667,605	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 667,605	
	Prod Nuclear Oper-Miscl Nuclear Exp	S-22	$ 1,041,734	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 708,346	
2.	To annualize the Staff's recommended level of nuclear refueling outage operations expense. (Hyneman)		$ 333,388	

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	Reserved			
	Decommissioning Costs Missouri	S-24	$ (1,022,592)	
1.	To set KCPL's annual Missouri retail juris decommissioning cost at $1,281,264 per the Commissions report and Order in ER-2006-0314 approvig the Nonunanimous Stipulation and Agreement. (Hyneman)		$ (1,022,592)	
	Prod Nuclear Maint-Suprv & Engineer	S-25	$ 200,809	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 200,809	
	Prod Nucl Maint-Maint of Structures	S-26	$ 125,570	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 125,570	
	Prod Nucl Maint-Maint Reactor Plnt	S-27	$ 906,492	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 128,588	
2.	To annualize the Staff's recommended level of nuclear refueling outage maintenance expense. (Hyneman)		$ 777,904	

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	Reserved			
	Prod Nucl Maint-Maint	S-28	$ 110,258	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 110,258	
	Prod Nucl Maint-Maint of Miscl Plnt	S-29	$ 75,644	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 75,644	
	Prod Trubine Oper Suprv & Engineer	S-30	$ 40,284	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 40,284	
	Other Pwr Oper - Fuel Expense	S-31	$ (21,085,970)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 8,668	
2.	To add bad Hawthorn V Subrogation Proceeds booked as a credit in 2006. (HYneman)		$ 3,678,204	
3.	Staff Adjustment to annualize fuel expense. (Hyneman)		$ (24,772,842)	

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Oth Pwr Oper-Gen & Miscl Other	S-32	$ 33,802	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 33,802	
	Oth Maint-Supr Eng.Struct Gen & Mis	S-33	$ 2,343,222	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 16,797	
2.	To normalize production maintenance. (Traxler)		$ 2,326,425	
	Purchase Power-Capacity/Demand	S-34	$ 648,500	
1.	To annualize the Purchased Power Demand Charge. (Hyneman)		$ 648,500	
	Purchased Power - Energy	S-35	$ 16,939,076	
1.	To add back Hawthorn V Subrogation Proceeds booked as a credit in 2006. (Hyneman)		$ 10,804,723	
2.	To annualize on-system Purchased Power - Energy charges. (Hyneman)		$ 6,134,353	

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Oth Pwr Supp - Load Dispatching	S-36	$ (1,407,457)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 120,980	
2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ (1,498,048)	
3.	To allocate 2006 Short Term Incentive Compensation - Power Marketing, between expense and construction. (Traxler)		$ (30,389)	
	Oth Pwr Supp - Other Expense	S-37	$ 298,101	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 298,101	
	Trans Oper-Suprv Eng & Load Disptch	S-38	$ 389,082	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 154,106	
2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ (104,562)	
3.	To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)		$ 205,904	

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
4.	To annualize the NERC and SPP Fees. (Vesely)		$ 133,634	
	Transmiss Oper - Station Expense	**S-39**	**$ 8,464**	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 8,464	
	Transmiss Oper - Overhead Line Exp	**S-40**	**$ 2,604**	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 2,604	
	Transmiss Oper - Miscellaneous Exp	**S-42**	**$ 60,501**	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 60,501	
	Trans Maint-Structures & Station Eq	**S-44**	**$ 457,017**	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 27,042	
2.	To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)		$ 429,975	

Kansas City Power & Light Co.
Case: ER-07-291
12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Tran Maint-Ovrhd & Undgrnd Line Exp	S-45	$ 169,925	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 2,376	
2.	To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)		$ 167,549	
	Tran Oper-Mkt Mon & Comp Ser-RTO	S-46	$ 18	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 18	
	Distrb Oper - Suprv & Engineering	S-47	$ 72,489	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 97,154	
2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ (24,665)	
	Distrb Oper - Load Dispatching	S-48	$ 75,012	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 75,012	

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Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Distrb Oper - Station Expense	S-49	$	4,185	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$	4,185	
	Distrb - Ovrhd & Undrgrnd Line Exp	S-50	$	136,885	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$	136,885	
	Distrb Oper - Street Light & Signal	S-51	$	3,565	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$	3,565	
	Distrb Operation - Meter Expense	S-52	$	70,919	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$	70,919	
	Distrb Oper - Customer Install Exp	S-53	$	25,313	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$	25,313	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distrb Oper-Miscl Exp & Rents	S-54	$ (40,927)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 326,973	
2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ (367,900)	
	Distrb Maint - Suprv & Engineering	S-55	$ 14,665	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 14,665	
	Distrb Maint - Struct & Station Equ	S-56	$ 40,862	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 40,862	
	Distrb Maint - Maint Ovrhd Lines	S-57	$ 1,658,273	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 144,275	
2.	To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)		$ 1,513,998	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Ice Storm Amortization	S-58	$ (4,562,002)	
	1. To eliminate the Ice Storm Amortization. (Traxler)		$ (4,562,002)	
	Distrb Maint - Maint Undrgrnd Lines	S-59	$ 220,324	
	1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 79,018	
	2. To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)		$ 141,306	
	Distrb Maint-Maint Line Transformer	S-60	$ 76,212	
	1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 76,212	
	Distrb Miant-Maint St Lights&Signal	S-61	$ 23,131	
	1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 23,131	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distrb Maint - Maint of Meters	S-62	$ 40,410	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 40,410	
	Distrb Maint-Maint Miscl Distrb Pln	S-63	$ 8,446	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 8,446	
	Cst Acct-Suprv Mtr Read Clct Miscl	S-64	$ 4,910,281	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 517,083	
2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ (74,715)	
3.	To include Bank Fees paid by KC Receivables Corp in the sale of KCPL's Accounts Receivables. (Hyneman)		$ 4,029,056	
4.	To include interest paid on customer deposits in cost of service, actual deposit interest year ended 12/31/2006. (Vesely)		$ 438,857	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Cust Accts-Uncollect Accts-MO	S-65	$ 3,297,592	
1.	To annualize bad debts to reflect Staff's annulization. (Vesely)		$ 3,297,592	
	Cust Accts- Customer Assistance Exp	S-67	$ (150,352)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 63,975	
2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ (26,616)	
3.	To remove non-allowable advertising expense from cost of service. (Vesely)		$ (615,094)	
4.	To provide a 10 year amortization of DSM costs agreed to in Case EO-2005-0329. (Traxler)		$ 427,383	
	Sales Exp-Suprv. Miscl Sales Exp	S-68	$ (24,361)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 35,720	
2.	To remove non-allowable advertising expense from cost of service. (Vesely)		$ (60,081)	

Kansas City Power & Light Co.
Case: ER-07-291
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
	Admin & Gen-Administrative Salaries S-69	$ (11,280,075)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	$ 2,111,980	
2.	To remove talent assessment (skill set realignment) costs booked to 2006 general ledger. (Hyneman)	$ (8,038,555)	
3.	To remove severance costs booked to 2006 general ledger. (Hyneman)	$ (284,686)	
4.	To remove GPES Allocated severance costs booked to 2006 general ledger. (Hyneman)	$ (85,634)	
5.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	$ (549,220)	
6.	To eliminate Short Term Incentive Compensation based upon Earnings Per Share. (Traxler)	$ (1,275,711)	
7.	To eliminate Short Term Incentive Compensation - Descretionary Bonuses. (Traxler)	$ (524,712)	
8.	To eliminate Long Term Incentive Compensation. (Traxler)	$ (2,433,537)	
9.	To remove the salary, benefits and miscellaneous expenses of KCPL's Washington DC lobbyist. (Hyneman)	$ (200,000)	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Admin & Gen - Office Supply Expense	S-70	$ (187,552)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 2,859	
2.	To include a normalized level of employee relocation expense (5 year average). (Hyneman)		$ (190,411)	
	Admin & Gen - Admin Exp Transferred	S-72	$ (63,941)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ (63,941)	
	Admin & Gen - Outside Services Exp	S-73	$ 5,212,766	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 630	
2.	To remove 100 percent of resources 378 and 845 Entertainment Business Meals. (Hyneman)		$ (456,766)	
3.	To add back to the 2006 general ledger Project LED-LDI expenses that were incurred in 205 but deferred (Credit) in 2006 books. (Hyneman)		$ 1,519,983	
4.	To amortize Project LED-LDI deferred expenses over 5 years per the Report & Order in Case No. ER-2006-0314. (Hyneman)		$ 391,816	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
5.	To addback to the 2006 general ledger Project CORP DP-KCPL expenses that were incurred in 2005 but deferred (credited) in 2006. (Hyneman)	$ 1,539,672	
6.	To amortize Project CORP DP-KCPL deferred expenses over 5 years per the Report & Order in Case ER-2006-0314. (Hyneman)	$ 308,448	
7.	To add back to the 2006 general ledger Project MSC 0140 expenses that were incurred in 2005 but deferred (credited) in 2006 books. These costs were charged to Iatan II CWIP. (Hyneman)	$ 2,024,024	
8.	To remove costs associated with Sierra Cluub Collaborations Agreement that should be charged to the Iatan Construction Project. (Hyneman)	$ (115,041)	
	Outside Services-MO 100% S-74	$ (245,856)	
1.	Adjustment to remove interest and other non cost of service charges from Acct. 923.1. (Hyneman)	$ (245,856)	
	Admin & Gen-Injuries & Damages Exp S-76	$ 46,363	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	$ 46,363	

Kansas City Power & Light Co.
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Admin & Gen-Empl Pension & Benefits	S-77	$ 22,187,451	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 7,198	
2.	To remove talent assessment (skill set realignment) costs booked to 2006 general ledger. (Hyneman)		$ (658,179)	
3.	To remove severance costs booked to 2006 general ledger. (Hyneman)		$ (43,515)	
4.	To reflect FAS 106 costs for 2007. (Traxler)		$ 1,821,461	
5.	To amortize Wolf Creek FAS 88 cost over 5 years. (Traxler)		$ 47,492	
6.	To reflect the amortization of the FAS 87 and FAS 88 Regulatory Asset over 5 years. (Traxler)		$ 4,898,382	
7.	To reflect the FAS 87 pension cost at the 2007 level. (Traxler)		$ 12,418,514	
8.	To amortize the FAS 88 pension costs over 5 years. (Traxler)		$ 3,475,186	
9.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)		$ 84,397	
10.	To include the annual recurring non-lump sum SERP payments. (Hyneman)		$ 126,862	
11.	To annualize the Employee Benefit - 401K Company Match. (Traxler)		$ 9,653	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Admin & Gen-Regulate Commission Exp	S-78	$ 156,043	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 8,682	
2.	To annualize the PSC assessment to FY 2007. (Hyneman)		$ 54,196	
3.	To remove costs associated with Sierra Cluub Collaborations Agreement that should be charged to the Iatan Construction Project. (Hyneman)		$ (37,914)	
4.	To add back the release of reserves booked in prior years as a result of a favorable ruling by FERC. (Hyneman)		$ 131,079	
	Reg Assess & Rate Case-MO 100%	S-79	$ 741,379	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 96,098	
2.	To include the annual amount of rate case expense for Case ER-2006-0314 ($1,066,118 over 2 years). (Hyneman)		$ 533,059	
3.	To include the annual amount of rate case expense for Case No. ER-2007-0291 ($224,444 deferred Through May 2007 pver 2 years). (Hyneman)		$ 112,222	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Admin & Gen-General Advertising Exp	S-80	$ (90,818)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 13,943	
2.	To remove non-allowable advertising expense from cost of service. (Vesely)		$ (104,761)	
	Admin & Gen - Miscl General Exp	S-81	$ (204,683)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 52,159	
2.	To eliminate dues and donations. (Vesely)		$ (256,842)	
	Admin & Gen - Transportation Exp	S-83	$ 242,337	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 242,337	
	Admin & Gen Maint - Maint Gen Plant	S-84	$ 61,066	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		$ 61,066	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Other Depreciation	S-86	$ (1,515,943)	
1.	To eliminate the depreciation on transportation equipment charged to Oper and Maint in 2006. (Traxler)		$ (1,515,943)	
	Taxes Other Than Income Taxes	S-89	$ 2,126,109	
1.	To remove talent assessment (skill set realignment) costs booked to 2006 general ledger. (Hyneman)		$ (650,287)	
2.	To annualize FICA Taxes. (Traxler)		$ 702,971	
3.	To annualize property taxes based on January 1, 2007 plant-in-service. (Vesely)		$ 2,073,425	
	Gross Receipts Taxes	S-90	$ (39,812,079)	
1.	To eliminate the Gross Receipts taxes from the test year. (Vesely)		$ (39,812,079)	
	Reg Plan Amort Case ER-2006-0314	S-96	$ 21,679,061	
1.	To reflect the additional amortizations to maintain Credit Ratios. (Traxler)		$ 21,679,061	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscl Amortization - Allocated	S-98	$ (4,708,573)	
1.	To amortize Hawthorn V Subrogation proceeds and DOE Wolf Creek Refunds received in 2006 over 5 years. (Hyneman)		$ (4,708,573)	

Accounting Schedule: 11
Williams
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Kansas City Power & Light Co.
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Income Tax

Line		Test Year	7.97% Return	8.35% Return	8.73% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	$ 145,852,183	$ 138,707,425	$ 146,523,672	$ 154,339,916
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 93,698,933	$ 93,698,933	$ 93,698,933	$ 93,698,933
3	Book Trans Deprec Exp to Maint Exp	0	0	0	0
4	50% Meals & Intertainment	263,576	263,576	263,576	263,576
5	Book Nuclear Fuel Amortization	8,176,091	8,176,091	8,176,091	8,176,091
6	Book Amortization Expense	6,359,258	6,359,258	6,359,258	6,359,258
7	Total	$ 108,497,858	$ 108,497,858	$ 108,497,858	$ 108,497,858
	Subtr from Net Income Before Taxes				
8	Interest Expense 1.8600 %	$ 23,425,780	$ 23,425,780	$ 23,425,780	$ 23,425,780
9	Tax Depreciation	90,850,190	90,850,190	90,850,190	90,850,190
10	Production Income Deduction	3,442,600	3,442,600	3,442,600	3,442,600
11	IRS Nuclear Fuel Amortization	7,310,935	7,310,935	7,310,935	7,310,935
12	IRS Amortization Deduction	1,230,070	1,230,070	1,230,070	1,230,070
13	Wind Production Tax Credit	11,226,903	11,226,903	11,226,903	11,226,903
14	Research & Devel Tax Credit	1,035,853	1,035,853	1,035,853	1,035,853
15	Total	$ 138,522,331	$ 138,522,331	$ 138,522,331	$ 138,522,331
16	Net Taxable Income	$ 115,827,710	$ 108,682,952	$ 116,499,199	$ 124,315,443
	Provision for Federal Income Tax				
17	Net Taxable Income	$ 115,827,710	$ 108,682,952	$ 116,499,199	$ 124,315,443
18	Deduct Missouri Income Tax 100.0 %	$ 6,001,065	$ 5,630,893	$ 6,035,855	$ 6,440,816
19	Deduct City Income Tax	716,381	672,191	720,534	768,876
20	Federal Taxable Income	109,110,264	102,379,868	109,742,810	117,105,751
21	Total Federal Tax	$ 38,188,593	$ 35,832,954	$ 38,409,984	$ 40,987,013

Kansas City Power & Light Co.
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Income Tax

Line	(A)	Test Year (B)	7.97% Return (C)	8.35% Return (D)	8.73% Return (E)
	Provision for Missouri Income Tax				
22	Net Taxable Income	$ 115,827,710	$ 108,682,952	$ 116,499,199	$ 124,315,443
23	Deduct Federal Income Tax 50.0 %	$ 19,094,297	$ 17,916,477	$ 19,204,992	$ 20,493,507
24	Deduct City Income Tax	716,381	672,191	720,534	768,876
25	Missouri Taxable Income	96,017,033	90,094,284	96,573,673	103,053,061
26	Total Missouri Tax	$ 6,001,065	$ 5,630,893	$ 6,035,855	$ 6,440,816
	Provision for City Income Tax				
27	Net Taxable Income	$ 115,827,710	$ 108,682,952	$ 116,499,199	$ 124,315,443
28	Deduct Federal Income Tax	$ 38,188,593	$ 35,832,954	$ 38,409,984	$ 40,987,013
29	Deduct Missouri Income Tax	6,001,065	5,630,893	6,035,855	6,440,816
30	City Taxable Income	71,638,052	67,219,105	72,053,360	76,887,614
31	Total City Tax	$ 716,381	$ 672,191	$ 720,534	$ 768,876
	Summary of Provision for Income Tax				
32	Federal Income Tax	$ 38,188,593	$ 35,832,954	$ 38,409,984	$ 40,987,013
33	Missouri Income Tax	6,001,065	5,630,893	6,035,855	6,440,816
34	City Income Tax	716,381	672,191	720,534	768,876
35	Total	$ 44,906,039	$ 42,136,038	$ 45,166,373	$ 48,196,705
	Deferred Income Taxes				
36	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
37	Deferred Repair Allowance	0	0	0	0
38	Deferred Tax Depreciation	2,094,973	2,094,973	2,094,973	2,094,973
39	Amort of Deferred Tax Depreciation	0	0	0	0
40	Amort of Repair Allowance	0	0	0	0
41	Amort of Deferred ITC	0	0	0	0
42	Deferred Unbilled	0	0	0	0
43	Total	$ 2,094,973	$ 2,094,973	$ 2,094,973	$ 2,094,973
44	Total Income Tax	$ 47,001,012	$ 44,231,011	$ 47,261,346	$ 50,291,678