

**MOPSC STAFF FUNCTIONAL CLASS COST OF SERVICE STUDY - SUMMARY OF RESULTS
KANSAS CITY POWER & LIGHT COMPANY - 12 MONTHS ENDING SEPTEMBER 30, 2005
STAFF CCOS STUDY - CASE NO. ER-2006-0314**

(Adjusted By DOE-NNSA to Allocate Off-System Energy Sales Revenue and Margins on an Energy Basis)

PUBLIC VERSION

Functional Category	MO Retail	Residential	Small GS	Medium GS	Large GS	Large Power	Lighting
Production-Capacity							
Production-Capacity							
Total Production Capacity							
Production-Energy							
Transmission-Capacity							
Distribution Substations							
OH/UG Poles & Conductors							
Pri-Customer Related							
Sec-Customer Related							
Pri-Demand Related							
Sec-Demand Related							
Line Transformers							
Sec-Customer Related							
Sec-Demand Related							
Services							
Meters & Recorders							
Company Owned Lighting							
Meter Reading							
Uncollectible							
Customer Records & Collection							
Customer Assistance							
Sales Exp							
Other Cust Service							
Customer Deposits							
Sales-Related A&G Expenses							
Miscellaneous Assignments							
Income Taxes							
Reallocate Lighting Costs							
TOTAL COST OF SERVICE							
CCOS %							
RATE REVENUE							
Reallocation of Lighting Revenues							
TOTAL RATE REVENUE							
Revenue from Off-System Sales							
Miscellaneous Revenue							
TOTAL REVENUE							
Rate Revenue Deficiency							
Required % Change							