

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
Case No.: *ER-2009-0089*
Date Testimony Prepared: *February 11, 2009*

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

COST OF SERVICE
STAFF ACCOUNTING SCHEDULES

Great Plains Energy, Inc.
KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2009-0089

Jefferson City, Missouri
February 2009

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
Updated Through September 30, 2008
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.73% Return	<u>C</u> 7.99% Return	<u>D</u> 8.24% Return
1	Net Orig Cost Rate Base	\$1,269,458,884	\$1,269,458,884	\$1,269,458,884
2	Rate of Return	7.73%	7.99%	8.24%
3	Net Operating Income Requirement	\$98,154,561	\$101,366,292	\$104,578,023
4	Net Income Available	\$110,424,705	\$110,424,705	\$110,424,705
5	Additional Net Income Required	-\$12,270,144	-\$9,058,413	-\$5,846,682
6	Income Tax Requirement			
7	Required Current Income Tax	\$45,841,954	\$47,877,215	\$49,912,477
8	Current Income Tax Available	\$53,617,496	\$53,617,496	\$53,617,496
9	Additional Current Tax Required	-\$7,775,542	-\$5,740,281	-\$3,705,019
10	Revenue Requirement	-\$20,045,686	-\$14,798,694	-\$9,551,701
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$60,000,000	\$60,000,000	\$60,000,000
12	Gross Revenue Requirement	<u>\$39,954,314</u>	<u>\$45,201,306</u>	<u>\$50,448,299</u>

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
Updated Through September 30, 2008
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,030,505,824
2	Less Accumulated Depreciation Reserve		\$1,416,995,928
3	Net Plant In Service		\$1,613,509,896
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$27,378,054
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$5,371,789
8	Reg Asset Excess Act FAS 87 vs Rate		\$9,977,098
9	Prepayments		\$5,263,104
10	Materials & Supplies		\$35,872,203
11	Fuel Inventory-Oil		\$2,754,301
12	Fuel Inventory-Coal		\$25,100,960
13	Fuel Inventory-Lime/Limestone/Ammonia		\$132,865
14	Fuel Inventory-Nuclear		\$21,396,556
15	Reg Asset/Demand Side Management		\$0
16	TOTAL ADD TO NET PLANT IN SERVICE		\$78,490,822
17	SUBTRACT FROM NET PLANT		
18	Federal Tax Offset	4.5479%	\$1,808,161
19	State Tax Offset	10.9151%	\$789,376
20	City Tax Offset	28.3205%	\$251,232
21	Interest Expense Offset	15.7589%	\$6,031,591
22	Customer Deposits		\$5,912,821
23	Customer Advances for Construction		\$184,485
24	Deferred Income Taxes-Depreciation		\$312,959,140
25	Other Regulatory Liability-Emission Allowances		\$48,623,801
26	Regulatory Plan Amortization Case No. ER-2006-0314		\$37,938,357
27	Regulatory Plan Amortization Case No. ER-2007-0291		\$8,042,870
28	TOTAL SUBTRACT FROM NET PLANT		\$422,541,834
29	Total Rate Base		<u>\$1,269,458,884</u>

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.3690%	\$0	\$39,247
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	54.3690%	\$0	\$12,471
4	303.010	Miscellaneous Intangibles (Like 353)	\$0	P-4	\$0	\$0	54.3690%	\$0	\$0
5	303.020	Miscl Intangible Plt - 5yr Software	\$58,624,890	P-5	\$0	\$58,624,890	54.3690%	\$0	\$31,873,766
6	303.020	Miscl Intang Plt - RTO Software	\$55,274,725	P-6	\$0	\$55,274,725	54.3690%	\$0	\$30,052,315
7	303.030	Miscl Intangible Plt - 10 yr Software	\$8,597	P-7	\$0	\$8,597	54.3690%	\$0	\$4,674
8	303.050	Miscl Intang Plt - WC 5yr Software	\$8,700,361	P-8	\$0	\$8,700,361	54.3690%	\$0	\$4,730,299
9	303.070	Miscl Intg Plt-Srct (Like 312)	\$0	P-9	\$0	\$0	54.3690%	\$0	\$0
10		TOTAL PLANT INTANGIBLE	\$122,703,696		\$0	\$122,703,696		\$0	\$66,712,772
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		PRODUCTION-STM-HAWTHORN UNIT 5							
14	310.000	Land & Land Rights	\$807,281	P-14	\$0	\$807,281	53.8700%	\$0	\$434,882
15	311.000	Structures & Improvements	\$25,161,600	P-15	\$0	\$25,161,600	53.8700%	\$0	\$13,554,554
16	311.020	Structures - H 5 Rebuild	\$8,923,285	P-16	\$0	\$8,923,285	53.8700%	\$0	\$4,806,974
17	312.000	Boiler Plant Equipment	\$55,321,908	P-17	\$0	\$55,321,908	53.8700%	\$0	\$29,801,912
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-18	\$0	\$9,973,895	53.8700%	\$0	\$5,372,937
19	312.020	Boiler AQC Equip - Electric	\$244,814	P-19	\$0	\$244,814	53.8700%	\$0	\$131,881
20	312.030	Boiler Plant - H5 Rebuild	\$231,085,172	P-20	\$0	\$231,085,172	53.8700%	\$0	\$124,485,582
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	P-21	\$0	\$0	53.8700%	\$0	\$0
22	314.000	Turbogenerator Units	\$74,439,831	P-22	\$0	\$74,439,831	53.8700%	\$0	\$40,100,737
23	315.000	Accessory Electric Equipment	\$5,893,547	P-23	\$0	\$5,893,547	53.8700%	\$0	\$3,174,854
24	315.010	Accessory Equip - H5 Rebuild	\$39,410,488	P-24	\$0	\$39,410,488	53.8700%	\$0	\$21,230,430
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	P-25	\$0	\$0	53.8700%	\$0	\$0
26	316.000	Misc. Power Plant Equipment	\$8,009,330	P-26	\$0	\$8,009,330	53.8700%	\$0	\$4,314,626
27	316.010	Misc. Equip - H5 Rebuild	\$2,305,286	P-27	\$0	\$2,305,286	53.8700%	\$0	\$1,241,858
28		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$461,576,437		\$0	\$461,576,437		\$0	\$248,651,227
29		PRODUCTION-STM-IATAN I							
30	446.000	Land	\$3,713,446	P-30	\$0	\$3,713,446	53.8700%	\$0	\$2,000,433
31	311.000	Structures & Improvement	\$20,802,650	P-31	\$0	\$20,802,650	53.8700%	\$0	\$11,206,388
32	312.000	Boiler Plant Equip - Equipment	\$167,729,362	P-32	\$0	\$167,729,362	53.8700%	\$0	\$90,355,807
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$1,770,320	P-33	\$0	\$1,770,320	53.8700%	\$0	\$953,671
34	314.000	Turbogenerators - Electric	\$44,090,358	P-34	\$0	\$44,090,358	53.8700%	\$0	\$23,751,476
35	315.000	Accessory Equipment - Electric	\$28,035,607	P-35	\$0	\$28,035,607	53.8700%	\$0	\$15,102,781
36	316.000	Miscl Plant Equipment - Electric	\$4,697,524	P-36	\$0	\$4,697,524	53.8700%	\$0	\$2,530,556
37		TOTAL PRODUCTION-STM-IATAN I	\$270,839,267		\$0	\$270,839,267		\$0	\$145,901,112
38		PRODUCTION-STM-LACYGNE 1 & 2							
39	310.000	Land- Lacygne	\$2,687,421	P-39	\$0	\$2,687,421	53.8700%	\$0	\$1,447,714
40	311.000	Structures & Equipment - Lacygne	\$23,498,152	P-40	\$0	\$23,498,152	53.8700%	\$0	\$12,658,454
41	312.000	Boiler Plant Equipment - Electric- Lacygne	\$236,021,879	P-41	\$0	\$236,021,879	53.8700%	\$0	\$127,144,986
42	312.010	Boiler Plt - Unit Train Electric - Lacygne	\$585,675	P-42	\$0	\$585,675	53.8700%	\$0	\$315,503
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$33,718,310	P-43	\$0	\$33,718,310	53.8700%	\$0	\$18,164,054
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$55,811,205	P-44	\$0	\$55,811,205	53.8700%	\$0	\$30,065,496
45	315.000	Accessory Equipment - Electric - Lacygne	\$27,251,133	P-45	\$0	\$27,251,133	53.8700%	\$0	\$14,680,185
46	315.200	Accessory Equipment - Equipment- Lacygne	\$14,320	P-46	\$0	\$14,320	53.8700%	\$0	\$7,714
47	316.000	Miscl Plant Equipment- Electric- Lacygne	\$5,141,407	P-47	\$0	\$5,141,407	53.8700%	\$0	\$2,769,676
48		TOTAL PRODUCTION-STM-LACYGNE 1 & 2	\$384,729,502		\$0	\$384,729,502		\$0	\$207,253,782
49		PRODUCTION STM-MONTROSE 1, 2 & 3							
50	310.000	Land- Montrose	\$1,406,842	P-50	\$0	\$1,406,842	53.8700%	\$0	\$757,866

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51	311.000	Structures - Electric - Montrose	\$14,924,054	P-51	\$0	\$14,924,054	53.8700%	\$0	\$8,039,588
52	312.000	Boiler Plant Equipment - Equipment-Montrose	\$118,361,921	P-52	\$0	\$118,361,921	53.8700%	\$0	\$63,761,567
53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-53	\$0	\$8,919,886	53.8700%	\$0	\$4,805,143
54	314.000	Turbogenerators- Electric- Montrose	\$41,233,409	P-54	\$0	\$41,233,409	53.8700%	\$0	\$22,212,437
55	315.000	Accessory Equipment- Electric - Montrose	\$18,220,826	P-55	\$0	\$18,220,826	53.8700%	\$0	\$9,815,559
56	316.000	Miscl. Plant Equipment- Electric- Montrose	\$4,412,548	P-56	\$0	\$4,412,548	53.8700%	\$0	\$2,377,040
57		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$207,479,486		\$0	\$207,479,486		\$0	\$111,769,200
58		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
59	311.000	Structures - H6	\$0	P-59	\$0	\$0	53.8700%	\$0	\$0
60	315.000	Accessory Equip- H6	\$0	P-60	\$0	\$0	53.8700%	\$0	\$0
61	341.000	Other Prod - Structures H6	\$154,046	P-61	\$0	\$154,046	53.8700%	\$0	\$82,985
62	342.000	Other Prod- Fuel Holders	\$1,068,454	P-62	\$0	\$1,068,454	53.8700%	\$0	\$575,576
63	344.000	Other Production - Generators H6	\$42,854,068	P-63	\$0	\$42,854,068	53.8700%	\$0	\$23,085,486
64	345.000	Other Prod - Accessory Equip - H6	\$1,371,550	P-64	\$0	\$1,371,550	53.8700%	\$0	\$738,854
65		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$45,448,118		\$0	\$45,448,118		\$0	\$24,482,901
66		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
67	311.000	Structures and Improvements - H9	\$2,182,145	P-67	\$0	\$2,182,145	53.8700%	\$0	\$1,175,522
68	312.000	Boiler Plant Equip - H9	\$41,491,415	P-68	\$0	\$41,491,415	53.8700%	\$0	\$22,351,425
69	314.000	Turbogenerators - H9	\$15,847,928	P-69	\$0	\$15,847,928	53.8700%	\$0	\$8,537,279
70	315.000	Accessory Equipment - H9	\$12,268,278	P-70	\$0	\$12,268,278	53.8700%	\$0	\$6,608,921
71	316.000	Miscl. Pwr Plt Equip - H9	\$176,687	P-71	\$0	\$176,687	53.8700%	\$0	\$95,181
72		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$71,966,453		\$0	\$71,966,453		\$0	\$38,768,328
73		PRODUCTION - NORTHEAST STATION							
74	311.000	Steam Prod - Structures - Elect - NE	\$0	P-74	\$0	\$0	53.8700%	\$0	\$0
75	315.000	Accessory Equip - NE	\$81,737	P-75	\$0	\$81,737	53.8700%	\$0	\$44,032
76	316.000	Miscl. Plant Equip - NE	\$16,955	P-76	\$0	\$16,955	53.8700%	\$0	\$9,134
77	340.000	Other Production - Land NE	\$136,550	P-77	\$0	\$136,550	53.8700%	\$0	\$73,559
78	342.000	Other Prod - Fuel Holders NE	\$1,283,424	P-78	\$0	\$1,283,424	53.8700%	\$0	\$691,381
79	344.000	Other Prod - Generators NE	\$38,239,513	P-79	\$0	\$38,239,513	53.8700%	\$0	\$20,599,626
80	345.000	Other Prod - Accessory Equip - NE	\$5,203,380	P-80	\$0	\$5,203,380	53.8700%	\$0	\$2,803,061
81		TOTAL PRODUCTION - NORTHEAST STATION	\$44,961,559		\$0	\$44,961,559		\$0	\$24,220,793
82		OTHER PROD HAWTHORN UNITS 7 & 8							
83	311.000	Structures - H7&8	\$0	P-83	\$0	\$0	53.8700%	\$0	\$0
84	341.000	Other Prod - Structures - H7&8	\$763,408	P-84	\$0	\$763,408	53.8700%	\$0	\$411,248
85	342.000	Other Prod - Fuel Holders H7&8	\$3,435,764	P-85	\$0	\$3,435,764	53.8700%	\$0	\$1,850,846
86	344.000	Other Prod - Generators - H7&8	\$46,446,354	P-86	\$0	\$46,446,354	53.8700%	\$0	\$25,020,651
87	345.000	Other Prod - Access Equip - H7&8	\$2,094,772	P-87	\$0	\$2,094,772	53.8700%	\$0	\$1,128,454
88		TOTAL OTHER PROD HAWTHORN UNITS 7 & 8	\$52,740,298		\$0	\$52,740,298		\$0	\$28,411,199
89		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
90	316.000	Miscl Plant Equip - Electric W. Gardner	\$515	P-90	\$0	\$515	53.8700%	\$0	\$277
91	340.000	Other Prod - Land - W. Gardner	\$177,836	P-91	\$0	\$177,836	53.8700%	\$0	\$95,800
92	340.010	Other Prod - Landrights & Easements	\$93,269	P-92	\$0	\$93,269	53.8700%	\$0	\$50,244
93	341.000	Other Prod - Structures WG	\$2,089,621	P-93	\$0	\$2,089,621	53.8700%	\$0	\$1,125,679
94	342.000	Other Prod - Fuel Holders WG	\$3,148,481	P-94	\$0	\$3,148,481	53.8700%	\$0	\$1,696,087
95	344.000	Other Prod - Generators WG	\$109,354,958	P-95	\$0	\$109,354,958	53.8700%	\$0	\$58,909,516
96	345.000	Other Prod - Access Equip - WG	\$4,240,202	P-96	\$0	\$4,240,202	53.8700%	\$0	\$2,284,197
97		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$119,104,882		\$0	\$119,104,882		\$0	\$64,161,800

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98		PROD OTHER - MIAMI/OSAWATOMIE 1							
99	311.000	Stm Production - Structures	\$0	P-99	\$0	\$0	53.8700%	\$0	\$0
100	340.000	Other Production - Land M/Os	\$694,545	P-100	\$0	\$694,545	53.8700%	\$0	\$374,151
101	341.000	Other Production - Structures M/Os	\$1,518,509	P-101	\$0	\$1,518,509	53.8700%	\$0	\$818,021
102	342.000	Other Prod - Fuel Holders M/Os	\$1,992,551	P-102	\$0	\$1,992,551	53.8700%	\$0	\$1,073,387
103	344.000	Other Prod - Generators M/Os	\$26,200,113	P-103	\$0	\$26,200,113	53.8700%	\$0	\$14,114,001
104	345.000	Other Prod - Accessory Equip - M/Os	\$1,112,901	P-104	\$0	\$1,112,901	53.8700%	\$0	\$599,520
105		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$31,518,619		\$0	\$31,518,619		\$0	\$16,979,080
106		TOTAL STEAM PRODUCTION	\$1,690,364,621		\$0	\$1,690,364,621		\$0	\$910,599,422
107		NUCLEAR PRODUCTION							
108		PROD PLT- NUCLEAR - WOLF CREEK							
109	320.000	Land & Land Rights - WC	\$3,411,585	P-109	\$0	\$3,411,585	53.8700%	\$0	\$1,837,821
110	321.000	Structures & Improvements - WC	\$400,414,280	P-110	\$0	\$400,414,280	53.8700%	\$0	\$215,703,173
111	321.010	Structures MO Gr Up AFC Ele	\$19,168,175	P-111	\$0	\$19,168,175	100.0000%	\$0	\$19,168,175
112	322.000	Reactor Plant Equipment	\$659,531,569	P-112	\$0	\$659,531,569	53.8700%	\$0	\$355,289,656
113	322.010	Reactor - MO Gr Up AFDC	\$48,540,326	P-113	\$0	\$48,540,326	100.0000%	\$0	\$48,540,326
114	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	P-114	\$0	\$0	100.0000%	\$0	\$0
115	323.000	Turbogenerator Units - WC	\$166,504,772	P-115	\$0	\$166,504,772	53.8700%	\$0	\$89,696,121
116	323.010	Turbogenerator MO GR Up AFDC	\$5,851,464	P-116	\$0	\$5,851,464	100.0000%	\$0	\$5,851,464
117	324.000	Accessory Electric Equipment - WC	\$126,645,369	P-117	\$0	\$126,645,369	53.8700%	\$0	\$68,223,860
118	324.010	Accessory Equip - MO Gr Up AFDC	\$5,978,078	P-118	\$0	\$5,978,078	100.0000%	\$0	\$5,978,078
119	325.000	Miscellaneous Power Plant Equipment	\$70,812,286	P-119	\$0	\$70,812,286	53.8700%	\$0	\$38,146,578
120	325.010	Miscl. Plt Equip - MO Gr Up AFDC	\$1,130,978	P-120	\$0	\$1,130,978	100.0000%	\$0	\$1,130,978
121	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,341,673	P-121	\$0	-\$8,341,673	100.0000%	\$0	-\$8,341,673
122	328.010	MPSC Disallow - Mo Basis	-\$134,315,006	P-122	\$0	-\$134,315,006	53.8700%	\$0	-\$72,355,494
123	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	P-123	\$0	\$0	53.8700%	\$0	\$0
124		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$1,365,332,203		\$0	\$1,365,332,203		\$0	\$768,869,063
125		TOTAL NUCLEAR PRODUCTION	\$1,365,332,203		\$0	\$1,365,332,203		\$0	\$768,869,063
126		HYDRAULIC PRODUCTION							
127		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
128		OTHER PRODUCTION							
129		PRODUCTION PLANT - WIND GENERATION							
130	341.020	Oth Prod - Struct - Elect Wind	\$3,446,132	P-130	\$0	\$3,446,132	53.8700%	\$0	\$1,856,431
131	344.020	Oth Prod - Generators - Elect Wind	\$140,617,424	P-131	\$0	\$140,617,424	53.8700%	\$0	\$75,750,606
132	345.020	Oth Prod-Accessory Equip-Wind	\$128,321	P-132	\$0	\$128,321	53.8700%	\$0	\$69,127
133		TOTAL PRODUCTION PLANT - WIND GENERATION	\$144,191,877		\$0	\$144,191,877		\$0	\$77,676,164
134		PRODUCTION NON-UNIT FACILITIES							
135	310.000	Land & Land Rights - Non	\$148,900	P-135	\$0	\$148,900	53.8700%	\$0	\$80,212
136	311.000	Structures Blk Oil NE	\$1,111,491	P-136	\$0	\$1,111,491	53.8700%	\$0	\$598,760
137	312.000	Boiler Plt Equip Blk Oil NE	\$610,273	P-137	\$0	\$610,273	53.8700%	\$0	\$328,754
138	315.000	Access Equip Blk Oil NE	\$24,947	P-138	\$0	\$24,947	53.8700%	\$0	\$13,439
139	316.000	Miscl. Equip Blk Oil NE	\$144,797	P-139	\$0	\$144,797	53.8700%	\$0	\$78,002
140	311.010	Structures Leasehold Improv	\$245,144	P-140	\$0	\$245,144	53.8700%	\$0	\$132,059
141	312.000	Boiler Plant Equip - Bldg	\$21,004	P-141	\$0	\$21,004	53.8700%	\$0	\$11,315
142	315.000	Access Equip Bldg	\$19,598	P-142	\$0	\$19,598	53.8700%	\$0	\$10,557
143	316.000	Miscl. Pwr Plt Bldg	\$2,676,020	P-143	\$0	\$2,676,020	53.8700%	\$0	\$1,441,572
144	341.020	Other Prod-Structure-Elect-Wind	\$0	P-144	\$0	\$0	53.8700%	\$0	\$0
145	311.000	Structures Elect Equip - Non	\$27,344	P-145	\$0	\$27,344	53.8700%	\$0	\$14,730
146	316.000	Miscl. Pwr Plt Equip- Equip	\$1,612,967	P-146	\$0	\$1,612,967	53.8700%	\$0	\$868,905
147		Production-Salvage & Removal Retirements not classified	\$0	P-147	\$0	\$0	53.8700%	\$0	\$0
148		TOTAL PRODUCTION NON-UNIT FACILITIES	\$6,642,485		\$0	\$6,642,485		\$0	\$3,578,305

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1		TOTAL OTHER PRODUCTION	\$150,834,362		\$0	\$150,834,362		\$0	\$81,254,469
1		TOTAL PRODUCTION PLANT	\$3,206,531,186		\$0	\$3,206,531,186		\$0	\$1,760,722,954
2		TRANSMISSION PLANT							
3	350.000	Land - TP	\$1,585,205	P-3	\$0	\$1,585,205	53.8700%	\$0	\$853,950
4	350.010	Land Rights - TP	\$23,134,624	P-4	\$0	\$23,134,624	53.8700%	\$0	\$12,462,622
5	350.020	Land Rights- TP- Wolf Creek	\$355	P-5	\$0	\$355	53.8700%	\$0	\$191
6	352.000	Structures & Improvements - TP	\$4,482,137	P-6	\$0	\$4,482,137	53.8700%	\$0	\$2,414,527
7	352.010	Structures & Improvements - TP - Wolf Creek	\$250,476	P-7	\$0	\$250,476	53.8700%	\$0	\$134,931
8	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	P-8	\$0	\$15,694	100.0000%	\$0	\$15,694
9	353.000	Station Equipment - TP	\$148,362,284	P-9	\$0	\$148,362,284	53.8700%	\$0	\$79,922,762
10	353.010	Station Equip - Wolf Creek -TP	\$9,722,660	P-10	\$0	\$9,722,660	53.8700%	\$0	\$5,237,597
11	353.020	Stat Equip- WlfCrk Mo Gr Up	\$558,231	P-11	\$0	\$558,231	100.0000%	\$0	\$558,231
12	353.030	Station Equip - Communications	\$9,383,065	P-12	\$0	\$9,383,065	53.8700%	\$0	\$5,054,657
13	354.000	Towers and Fixtures - TP	\$4,029,692	P-13	\$0	\$4,029,692	53.8700%	\$0	\$2,170,795
14	355.000	Poles and Fixtures - TP	\$101,742,480	P-14	\$0	\$101,742,480	53.8700%	\$0	\$54,808,674
15	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-15	\$0	\$58,255	53.8700%	\$0	\$31,382
16	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	P-16	\$0	\$3,506	100.0000%	\$0	\$3,506
17	356.000	Overhead Conductors & Devices - TP	\$90,270,411	P-17	\$0	\$90,270,411	53.8700%	\$0	\$48,628,670
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$39,418	P-18	\$0	\$39,418	53.8700%	\$0	\$21,234
19	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	P-19	\$0	\$2,552	100.0000%	\$0	\$2,552
20	357.000	Underground Conduit	\$3,080,287	P-20	\$0	\$3,080,287	53.8700%	\$0	\$1,659,351
21	358.000	Underground Conductors & Devices	\$2,822,718	P-21	\$0	\$2,822,718	53.8700%	\$0	\$1,520,598
22		Transmission-Salvage & Removal : Retirements not classified	\$0	P-22	\$0	\$0	53.8700%	\$0	\$0
23		TOTAL TRANSMISSION PLANT	\$399,544,050		\$0	\$399,544,050		\$0	\$215,501,924
24		DISTRIBUTION PLANT							
25	360.000	Land - DP	\$8,045,595	P-25	\$0	\$8,045,595	44.9804%	\$0	\$3,618,941
26	360.010	Land Rights -DP	\$16,325,344	P-26	\$0	\$16,325,344	58.6237%	\$0	\$9,570,521
27	361.000	Structures & Improvements - DP	\$10,604,234	P-27	\$0	\$10,604,234	49.8601%	\$0	\$5,287,282
28	362.000	Station Equipment - DP	\$152,329,519	P-28	\$0	\$152,329,519	58.7191%	\$0	\$89,446,523
29	362.030	Station Equip - Commnications	\$4,089,129	P-29	\$0	\$4,089,129	50.9773%	\$0	\$2,084,528
30	364.000	Poles, Towers, & Fixtures - DP	\$235,823,147	P-30	\$0	\$235,823,147	53.5026%	\$0	\$126,171,515
31	365.000	Overhead Conductors & Devices - DP	\$194,509,563	P-31	\$0	\$194,509,563	54.6531%	\$0	\$106,305,506
32	366.000	Underground Conduit - DP	\$178,694,152	P-32	\$0	\$178,694,152	54.3422%	\$0	\$97,106,333
33	367.000	Underground Conductors & Devices - DP	\$365,521,506	P-33	\$0	\$365,521,506	49.4087%	\$0	\$180,599,424
34	368.000	Line Transformers - DP	\$230,824,794	P-34	\$0	\$230,824,794	58.2913%	\$0	\$134,550,773
35	369.000	Services- DP	\$84,483,960	P-35	\$0	\$84,483,960	51.4112%	\$0	\$43,434,218
36	370.000	Meters - DP	\$86,089,730	P-36	\$0	\$86,089,730	54.9103%	\$0	\$47,272,129
37	371.000	Meter Installations - DP	\$10,680,898	P-37	\$0	\$10,680,898	71.7616%	\$0	\$7,664,783
38	373.000	Street Lighting and Signal Systems - DP	\$36,698,571	P-38	\$0	\$36,698,571	22.8186%	\$0	\$8,374,100
39		Distribution-Salvage and removal: Retirements not classified	\$0	P-39	\$0	\$0	53.3521%	\$0	\$0
40		TOTAL DISTRIBUTION PLANT	\$1,614,720,142		\$0	\$1,614,720,142		\$0	\$861,486,576
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$2,303,493	P-42	\$0	\$2,303,493	54.3543%	\$0	\$1,252,047
43	390.000	Structures & Improvements - GP	\$55,062,439	P-43	\$0	\$55,062,439	54.3543%	\$0	\$29,928,803
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$88,945	P-44	\$0	\$88,945	54.3543%	\$0	\$48,345
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$1,714,392	P-45	\$0	\$1,714,392	54.3543%	\$0	\$931,846
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,432,504	P-46	\$0	\$2,432,504	54.3543%	\$0	\$1,322,171
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-47	\$0	\$123,334	54.3543%	\$0	\$67,037
48	391.000	Office Furniture & Equipment - GP	\$12,280,204	P-48	\$0	\$12,280,204	54.3543%	\$0	\$6,674,819
49	391.010	Off Furniture & Equip - Wolf Creek	\$3,128,675	P-49	\$0	\$3,128,675	54.3543%	\$0	\$1,700,569
50	391.020	Off Furniture & Equip - Computer	\$118,095	P-50	\$0	\$118,095	54.3543%	\$0	\$64,190
51	392.000	Transportation Equipment - GP	\$669,022	P-51	\$0	\$669,022	54.3543%	\$0	\$363,642
52	392.010	Trans Equip- Light Trucks	\$10,914,922	P-52	\$0	\$10,914,922	54.3543%	\$0	\$5,932,729
53	392.020	Trans Equip - Heavy Trucks	\$20,702,124	P-53	\$0	\$20,702,124	54.3543%	\$0	\$11,252,495
54	392.030	Trans Equip - Tractors	\$685,141	P-54	\$0	\$685,141	54.3543%	\$0	\$372,404
55	392.040	Trans Equip - Trailers	\$1,476,184	P-55	\$0	\$1,476,184	54.3543%	\$0	\$802,369
56	393.000	Stores Equipment - GP	\$665,341	P-56	\$0	\$665,341	54.3543%	\$0	\$361,641

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57	394.000	Tools, Shop, & Garage Equipment- GP	\$3,684,577	P-57	\$0	\$3,684,577	54.3543%	\$0	\$2,002,726
58	395.000	Laboratory Equipment	\$5,197,482	P-58	\$0	\$5,197,482	54.3543%	\$0	\$2,825,055
59	396.000	Power Operated Equipment - GP	\$14,183,565	P-59	\$0	\$14,183,565	54.3543%	\$0	\$7,709,377
60	397.000	Communication Equipment - GP	\$96,078,089	P-60	\$0	\$96,078,089	54.3543%	\$0	\$52,222,573
61	397.010	Communications Equip - Wolf Creek	\$143,390	P-61	\$0	\$143,390	54.3543%	\$0	\$77,939
62	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	P-62	\$0	\$9,280	100.0000%	\$0	\$9,280
63	398.000	Miscellaneous Equipment - GP	\$293,521	P-63	\$0	\$293,521	54.3543%	\$0	\$159,541
64	399.000	ER-95- 3.5 Million Amort	\$0	P-64	\$0	\$0	100.0000%	\$0	\$0
65	399.100	Reg Plant Addl Amort	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66		General Plant-Salvage and removal: Retirements not classified	\$0	P-66	\$0	\$0	54.3543%	\$0	\$0
67		TOTAL GENERAL PLANT	\$231,954,719		\$0	\$231,954,719		\$0	\$126,081,598
68		INCENTIVE COMPENSATION CAPITALIZATION							
69		ICC Adjustment	\$0	P-69	\$0	\$0	0.0000%	\$0	\$0
70		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
71		TOTAL PLANT IN SERVICE	\$5,575,453,793		\$0	\$5,575,453,793		\$0	\$3,030,505,824

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
Total Plant Adjustments				\$0		\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$39,247	0.0000%	\$0
3	302.000	Franchises and Consents	\$12,471	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$31,873,766	20.00%	\$6,374,753
6	303.020	Misc Intang Plt - RTO Software	\$30,052,315	0.00%	\$0
7	303.030	Misc Intangible Plt - 10 yr Software	\$4,674	10.00%	\$467
8	303.050	Misc Intang Plt - WC 5yr Software	\$4,730,299	20.00%	\$946,060
9	303.070	Misc Intg Plt-Srct (Like 312)	\$0	0.00%	\$0
10		TOTAL PLANT INTANGIBLE	\$66,712,772		\$7,321,280
11		PRODUCTION PLANT			
12		STEAM PRODUCTION			
13		PRODUCTION-STM-HAWTHORN UNIT 5			
14	310.000	Land & Land Rights	\$434,882	0.0000%	\$0
15	311.000	Structures & Improvements	\$13,554,554	3.3100%	\$448,656
16	311.020	Structures - H 5 Rebuild	\$4,806,974	0.8200%	\$39,417
17	312.000	Boiler Plant Equipment	\$29,801,912	3.6300%	\$1,081,809
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,372,937	3.6300%	\$195,038
19	312.020	Boiler AQC Equip - Electric	\$131,881	3.6300%	\$4,787
20	312.030	Boiler Plant - H5 Rebuild	\$124,485,582	0.9000%	\$1,120,370
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	0.0000%	\$0
22	314.000	Turbogenerator Units	\$40,100,737	3.1300%	\$1,255,153
23	315.000	Accessory Electric Equipment	\$3,174,854	3.2300%	\$102,548
24	315.010	Accessory Equip - H5 Rebuild	\$21,230,430	0.8000%	\$169,843
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	0.0000%	\$0
26	316.000	Misc. Power Plant Equipment	\$4,314,626	3.5000%	\$151,012
27	316.010	Misc. Equip - H5 Rebuild	\$1,241,858	0.8700%	\$10,804
28		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$248,651,227		\$4,579,437
29		PRODUCTION-STM-IATAN I			
30	446.000	Land	\$2,000,433	0.0000%	\$0
31	311.000	Structures & Improvement	\$11,206,388	3.3100%	\$370,931
32	312.000	Boiler Plant Equip - Equipment	\$90,355,807	3.6300%	\$3,279,916
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$953,671	3.6300%	\$34,618
34	314.000	Turbogenerators - Electric	\$23,751,476	3.1300%	\$743,421
35	315.000	Accessory Equipment - Electric	\$15,102,781	3.2300%	\$487,820
36	316.000	Misc Plant Equipment - Electric	\$2,530,556	3.5000%	\$88,569
37		TOTAL PRODUCTION-STM-IATAN I	\$145,901,112		\$5,005,275
38		PRODUCTION-STM-LACYGNE 1 & 2			
39	310.000	Land- Lacygne	\$1,447,714	0.0000%	\$0

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40	311.000	Structures & Equipment - Lacygne	\$12,658,454	3.3100%	\$418,995
41	312.000	Boiler Plant Equipment - Electric- Lacygne	\$127,144,986	3.6300%	\$4,615,363
42	312.010	Boiler Plt - Unit Train Electric - Lacygne	\$315,503	3.6300%	\$11,453
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$18,164,054	3.6300%	\$659,355
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$30,065,496	3.1300%	\$941,050
45	315.000	Accessory Equipment - Electric - Lacygne	\$14,680,185	3.2300%	\$474,170
46	315.200	Accessory Equipment - Equipment- Lacygne	\$7,714	3.2300%	\$249
47	316.000	Miscl Plant Equipment- Electric- Lacygne	\$2,769,676	3.5000%	\$96,939
48		TOTAL PRODUCTION-STM-LACYGNE 1 & 2	\$207,253,782		\$7,217,574
49		PRODUCTION STM-MONTROSE 1, 2 & 3			
50	310.000	Land- Montrose	\$757,866	0.0000%	\$0
51	311.000	Structures - Electric - Montrose	\$8,039,588	3.3100%	\$266,110
52	312.000	Boiler Plant Equipment - Equipment- Montrose	\$63,761,567	3.6300%	\$2,314,545
53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,805,143	3.6300%	\$174,427
54	314.000	Turbogenerators- Electric- Montrose	\$22,212,437	3.1300%	\$695,249
55	315.000	Accessory Equipment- Electric - Montrose	\$9,815,559	3.2300%	\$317,043
56	316.000	Miscl. Plant Equipment- Electric- Montrose	\$2,377,040	3.5000%	\$83,196
57		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$111,769,200		\$3,850,570
58		PRODUCTION- HAWTHORN 6 COMBINED CYCL			
59	311.000	Structures - H6	\$0	3.3100%	\$0
60	315.000	Accessory Equip- H6	\$0	3.2300%	\$0
61	341.000	Other Prod - Structures H6	\$82,985	4.1200%	\$3,419
62	342.000	Other Prod- Fuel Holders	\$575,576	4.1200%	\$23,714
63	344.000	Other Production - Generators H6	\$23,085,486	4.1200%	\$951,122
64	345.000	Other Prod - Accessory Equip - H6	\$738,854	4.1200%	\$30,441
65		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$24,482,901		\$1,008,696
66		PRODUCTION - HAWTHORN 9 COMBINED CYCL			

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67	311.000	Structures and Improvements - H9	\$1,175,522	4.1200%	\$48,432
68	312.000	Boiler Plant Equip - H9	\$22,351,425	3.6300%	\$811,357
69	314.000	Turbogenerators - H9	\$8,537,279	3.1300%	\$267,217
70	315.000	Accessory Equipment - H9	\$6,608,921	3.2300%	\$213,468
71	316.000	Miscl. Pwr Plt Equip - H9	\$95,181	3.5000%	\$3,331
72		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$38,768,328		\$1,343,805
73		PRODUCTION - NORTHEAST STATION			
74	311.000	Steam Prod - Structures - Elect - NE	\$0	3.3100%	\$0
75	315.000	Accessory Equip - NE	\$44,032	3.2300%	\$1,422
76	316.000	Miscl. Plant Equip - NE	\$9,134	3.5000%	\$320
77	340.000	Other Production - Land NE	\$73,559	0.0000%	\$0
78	342.000	Other Prod - Fuel Holders NE	\$691,381	4.1200%	\$28,485
79	344.000	Other Prod - Generators NE	\$20,599,626	4.1200%	\$848,705
80	345.000	Other Prod - Accessory Equip - NE	\$2,803,061	4.1200%	\$115,486
81		TOTAL PRODUCTION - NORTHEAST STATION	\$24,220,793		\$994,418
82		OTHER PROD HAWTHRON UNITS 7 & 8			
83	311.000	Structures - H7&8	\$0	3.3100%	\$0
84	341.000	Other Prod - Structures - H7&8	\$411,248	4.1200%	\$16,943
85	342.000	Other Prod - Fuel Holders H7&8	\$1,850,846	4.1200%	\$76,255
86	344.000	Other Prod - Generators - H7&8	\$25,020,651	4.1200%	\$1,030,851
87	345.000	Other Prod - Access Equip - H7&8	\$1,128,454	4.1200%	\$46,492
88		TOTAL OTHER PROD HAWTHRON UNITS 7 & 8	\$28,411,199		\$1,170,541
89		PROD OTHER - WEST GARDNER 1, 2, 3 & 4			
90	316.000	Miscl Plant Equip - Electric W. Gardner	\$277	3.5000%	\$10
91	340.000	Other Prod - Land - W. Gardner	\$95,800	0.0000%	\$0
92	340.010	Other Prod- Landrights & Easements	\$50,244	0.0000%	\$0
93	341.000	Other Prod - Structures WG	\$1,125,679	4.1200%	\$46,378
94	342.000	Other Prod - Fuel Holders WG	\$1,696,087	4.1200%	\$69,879
95	344.000	Other Prod - Generators WG	\$58,909,516	4.1200%	\$2,427,072
96	345.000	Other Prod - Access Equip - WG	\$2,284,197	4.1200%	\$94,109
97		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$64,161,800		\$2,637,448
98		PROD OTHER - MIAMI/OSAWATOMIE 1			
99	311.000	Stm Production - Structures	\$0	3.3100%	\$0
100	340.000	Other Production - Land M/Os	\$374,151	0.0000%	\$0
101	341.000	Other Production - Structures M/Os	\$818,021	4.1200%	\$33,702
102	342.000	Other Prod - Fuel Holders M/Os	\$1,073,387	4.1200%	\$44,224
103	344.000	Other Prod - Generators M/Os	\$14,114,001	4.1200%	\$581,497

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104	345.000	Other Prod - Accessory Equip - M/Os	\$599,520	4.1200%	\$24,700
105		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$16,979,080		\$684,123
106		TOTAL STEAM PRODUCTION	\$910,599,422		\$28,491,887
107		NUCLEAR PRODUCTION			
108		PROD PLT- NUCLEAR - WOLF CREEK			
109	320.000	Land & Land Rights - WC	\$1,837,821	0.0000%	\$0
110	321.000	Structures & Improvements - WC	\$215,703,173	1.5500%	\$3,343,399
111	321.010	Structures MO Gr Up AFC Ele	\$19,168,175	1.5500%	\$297,107
112	322.000	Reactor Plant Equipment	\$355,289,656	1.7300%	\$6,146,511
113	322.010	Reactor - MO Gr Up AFDC	\$48,540,326	1.7300%	\$839,748
114	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.0000%	\$0
115	323.000	Turbogenerator Units - WC	\$89,696,121	1.9600%	\$1,758,044
116	323.010	Turbogenerator MO GR Up AFDC	\$5,851,464	1.9600%	\$114,689
117	324.000	Accessory Electric Equipment - WC	\$68,223,860	1.7300%	\$1,180,273
118	324.010	Accessory Equip - MO Gr Up AFDC	\$5,978,078	1.7300%	\$103,421
119	325.000	Miscellaneous Power Plant Equipment	\$38,146,578	2.3600%	\$900,259
120	325.010	Miscl. Plt Equip - MO Gr Up AFDC	\$1,130,978	2.3600%	\$26,691
121	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,341,673	1.7300%	-\$144,311
122	328.010	MPSC Disallow - Mo Basis	-\$72,355,494	1.7300%	-\$1,251,750
123	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	0.0000%	\$0
124		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$768,869,063		\$13,314,081
125		TOTAL NUCLEAR PRODUCTION	\$768,869,063		\$13,314,081
126		HYDRAULIC PRODUCTION			
127		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
128		OTHER PRODUCTION			
129		PRODUCTION PLANT - WIND GENERATION			
130	341.020	Oth Prod - Struct - Elect Wind	\$1,856,431	5.0000%	\$92,822
131	344.020	Oth Prod - Generators - Elect Wind	\$75,750,606	5.0000%	\$3,787,530
132	345.020	Oth Prod-Accessory Equip-Wind	\$69,127	5.0000%	\$3,456
133		TOTAL PRODUCTION PLANT - WIND GENERATION	\$77,676,164		\$3,883,808
134		PRODUCTION NON-UNIT FACILITIES			
135	310.000	Land & Land Rights - Non	\$80,212	0.0000%	\$0
136	311.000	Structures Blk Oil NE	\$598,760	3.3100%	\$19,819

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137	312.000	Boiler Plt Equip Blk Oil NE	\$328,754	3.6300%	\$11,934
138	315.000	Access Equip Blk Oil NE	\$13,439	3.2300%	\$434
139	316.000	Miscl. Equip Blk Oil NE	\$78,002	3.5000%	\$2,730
140	311.010	Structures Leasehold Improv	\$132,059	3.3100%	\$4,371
141	312.000	Boiler Plant Equip - Bldg	\$11,315	3.6300%	\$411
142	315.000	Access Equip Bldg	\$10,557	3.2300%	\$341
143	316.000	Miscl. Pwr Plt Bldg	\$1,441,572	3.5000%	\$50,455
144	341.020	Other Prod-Structure-Elect-Wind	\$0	5.0000%	\$0
145	311.000	Structures Elect Equip - Non	\$14,730	3.3100%	\$488
146	316.000	Miscl. Pwr Plt Equip- Equip	\$868,905	3.5000%	\$30,412
147		Production-Salavage & Removal	\$0	0.0000%	\$0
148		Retirements not classified			
		TOTAL PRODUCTION NON-UNIT FACILITIES	\$3,578,305		\$121,395
1		TOTAL OTHER PRODUCTION	\$81,254,469		\$4,005,203
1		TOTAL PRODUCTION PLANT	\$1,760,722,954		\$45,811,171
2		TRANSMISSION PLANT			
3	350.000	Land - TP	\$853,950	0.0000%	\$0
4	350.010	Land Rights - TP	\$12,462,622	1.1900%	\$148,305
5	350.020	Land Rights- TP- Wolf Creek	\$191	0.0000%	\$0
6	352.000	Structures & Improvements - TP	\$2,414,527	1.36%	\$32,838
7	352.010	Structures & Improvements - TP - Wolf Creek	\$134,931	1.36%	\$1,835
8	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.36%	\$213
9	353.000	Station Equipment - TP	\$79,922,762	2.24%	\$1,790,270
10	353.010	Station Equip - Wolf Creek -TP	\$5,237,597	2.24%	\$117,322
11	353.020	Stat Equip- WlfCrk Mo Gr Up	\$558,231	2.24%	\$12,504
12	353.030	Station Equip - Communications	\$5,054,657	2.50%	\$126,366
13	354.000	Towers and Fixtures - TP	\$2,170,795	2.00%	\$43,416
14	355.000	Poles and Fixtures - TP	\$54,808,674	3.59%	\$1,967,631
15	355.010	Poles & Fixtures - Wolf Creek	\$31,382	3.59%	\$1,127
16	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	3.59%	\$126
17	356.000	Overhead Conductors & Devices - TP	\$48,628,670	3.10%	\$1,507,489
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$21,234	3.10%	\$658
19	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	3.10%	\$79
20	357.000	Underground Conduit	\$1,659,351	1.32%	\$21,903
21	358.000	Underground Conductors & Devices	\$1,520,598	2.55%	\$38,775
22		Transmission-Salvage & Removal :	\$0	0.00%	\$0
23		Retirements not classified			
		TOTAL TRANSMISSION PLANT	\$215,501,924		\$5,810,857
24		DISTRIBUTION PLANT			

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25	360.000	Land - DP	\$3,618,941	0.00%	\$0
26	360.010	Land Rights -DP	\$9,570,521	2.17%	\$207,680
27	361.000	Structures & Improvements - DP	\$5,287,282	2.96%	\$156,504
28	362.000	Station Equipment - DP	\$89,446,523	2.00%	\$1,788,930
29	362.030	Station Equip - Commnications	\$2,084,528	2.50%	\$52,113
30	364.000	Poles, Towers, & Fixtures - DP	\$126,171,515	4.09%	\$5,160,415
31	365.000	Overhead Conductors & Devices - DP	\$106,305,506	2.02%	\$2,147,371
32	366.000	Underground Conduit - DP	\$97,106,333	1.33%	\$1,291,514
33	367.000	Underground Conductors & Devices - DP	\$180,599,424	1.23%	\$2,221,373
34	368.000	Line Transformers - DP	\$134,550,773	3.10%	\$4,171,074
35	369.000	Services- DP	\$43,434,218	3.14%	\$1,363,834
36	370.000	Meters - DP	\$47,272,129	4.31%	\$2,037,429
37	371.000	Meter Installations - DP	\$7,664,783	9.51%	\$728,921
38	373.000	Street Lighting and Signal Systems - DP	\$8,374,100	3.69%	\$309,004
39		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
40		TOTAL DISTRIBUTION PLANT	\$861,486,576		\$21,636,162
41		GENERAL PLANT			
42	389.000	Land and Land Rights - GP	\$1,252,047	0.00%	\$0
43	390.000	Structures & Improvements - GP	\$29,928,803	2.54%	\$760,192
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$48,345	2.54%	\$1,228
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$931,846	2.54%	\$23,669
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,322,171	2.54%	\$33,583
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$67,037	2.54%	\$1,703
48	391.000	Office Furniture & Equipment - GP	\$6,674,819	5.40%	\$360,440
49	391.010	Off Furniture & Equip - Wolf Creek	\$1,700,569	5.40%	\$91,831
50	391.020	Off Furniture & Equip - Computer	\$64,190	5.40%	\$3,466
51	392.000	Transportation Equipment - GP	\$363,642	5.43%	\$19,746
52	392.010	Trans Equip- Light Trucks	\$5,932,729	5.43%	\$322,147
53	392.020	Trans Equip - Heavy Trucks	\$11,252,495	5.43%	\$611,010
54	392.030	Trans Equip - Tractors	\$372,404	5.43%	\$20,222
55	392.040	Trans Equip - Trailers	\$802,369	5.43%	\$43,569
56	393.000	Stores Equipment - GP	\$361,641	3.58%	\$12,947
57	394.000	Tools, Shop, & Garage Equipment- GP	\$2,002,726	2.61%	\$52,271
58	395.000	Laboratory Equipment	\$2,825,055	3.37%	\$95,204
59	396.000	Power Operated Equipment - GP	\$7,709,377	5.55%	\$427,870
60	397.000	Communication Equipment - GP	\$52,222,573	2.50%	\$1,305,564
61	397.010	Communications Equip - Wolf Creek	\$77,939	2.50%	\$1,948
62	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.50%	\$232
63	398.000	Miscellaneous Equipment - GP	\$159,541	3.16%	\$5,041
64	399.000	ER-95- 3.5 Million Amort	\$0	0.00%	\$0
65	399.100	Reg Plant Addl Amort	\$0	0.00%	\$0
66		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
67		TOTAL GENERAL PLANT	\$126,081,598		\$4,193,883

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68		INCENTIVE COMPENSATION CAPITALIZATION			
69		ICC Adjustment	\$0	0.0000%	\$0
70		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0
71		Total Depreciation	<u>\$3,030,505,824</u>		<u>\$84,773,353</u>

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1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	55.0000%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	55.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$0	R-4	\$0	\$0	55.0000%	\$0	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$37,936,567	R-5	\$0	\$37,936,567	55.0000%	\$0	\$20,865,112
6	303.020	Misc Intang Plt - RTO Software	\$137	R-6	\$0	\$137	55.0000%	\$0	\$75
7	303.030	Misc Intangible Plt - 10 yr Software	\$45,863,249	R-7	\$0	\$45,863,249	55.0000%	\$0	\$25,224,787
8	303.050	Misc Intang Plt - WC 5yr Software	\$8,035,775	R-8	\$0	\$8,035,775	55.0000%	\$0	\$4,419,676
9	303.070	Misc Intg Plt-Srct (Like 312)	\$0	R-9	\$0	\$0	55.0000%	\$0	\$0
10		TOTAL PLANT INTANGIBLE	\$91,835,728		\$0	\$91,835,728		\$0	\$50,509,650
11		PRODUCTION PLANT							
12		STEAM PRODUCTION							
13		PRODUCTION-STM-HAWTHORN UNIT 5							
14	310.000	Land & Land Rights	\$0	R-14	\$0	\$0	53.8700%	\$0	\$0
15	311.000	Structures & Improvements	\$9,283,296	R-15	\$0	\$9,283,296	53.8700%	\$0	\$5,000,912
16	311.020	Structures - H 5 Rebuild	\$7,828,853	R-16	\$0	\$7,828,853	53.8700%	\$0	\$4,217,403
17	312.000	Boiler Plant Equipment	-\$12,851,534	R-17	\$0	-\$12,851,534	53.8700%	\$0	-\$6,923,121
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$734,835	R-18	\$0	\$734,835	53.8700%	\$0	\$395,856
19	312.020	Boiler AQC Equip - Electric	\$36,136	R-19	\$0	\$36,136	53.8700%	\$0	\$19,466
20	312.030	Boiler Plant - H5 Rebuild	\$195,553,822	R-20	\$0	\$195,553,822	53.8700%	\$0	\$105,344,844
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	R-21	\$2,800,000	\$2,800,000	53.8700%	\$0	\$1,508,360
22	314.000	Turbogenerator Units	\$22,640,523	R-22	\$0	\$22,640,523	53.8700%	\$0	\$12,196,450
23	315.000	Accessory Electric Equipment	-\$4,422,288	R-23	\$0	-\$4,422,288	53.8700%	\$0	-\$2,382,287
24	315.010	Accessory Equip - H5 Rebuild	\$33,075,500	R-24	\$0	\$33,075,500	53.8700%	\$0	\$17,817,772
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	R-25	\$6,465,985	\$6,465,985	53.8700%	\$0	\$3,483,226
26	316.000	Misc. Power Plant Equipment	\$3,852,081	R-26	\$0	\$3,852,081	53.8700%	\$0	\$2,075,116
27	316.010	Misc. Equip - H5 Rebuild	\$1,951,018	R-27	\$0	\$1,951,018	53.8700%	\$0	\$1,051,013
28		TOTAL PRODUCTION-STM-HAWTHORN UNIT 5	\$257,682,242		\$9,265,985	\$266,948,227		\$0	\$143,805,010
29		PRODUCTION-STM-IATAN I							
30	446.000	Land	\$0	R-30	\$0	\$0	53.8700%	\$0	\$0
31	311.000	Structures & Improvement	\$14,102,227	R-31	\$0	\$14,102,227	53.8700%	\$0	\$7,596,870
32	312.000	Boiler Plant Equip - Equipment	\$135,488,557	R-32	\$0	\$135,488,557	53.8700%	\$0	\$72,987,686
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$130,430	R-33	\$0	\$130,430	53.8700%	\$0	\$70,263
34	314.000	Turbogenerators - Electric	\$31,061,172	R-34	\$0	\$31,061,172	53.8700%	\$0	\$16,732,653
35	315.000	Accessory Equipment - Electric	\$12,536,859	R-35	\$0	\$12,536,859	53.8700%	\$0	\$6,753,606
36	316.000	Misc Plant Equipment - Electric	\$2,674,880	R-36	\$0	\$2,674,880	53.8700%	\$0	\$1,440,958
37		TOTAL PRODUCTION-STM-IATAN I	\$195,994,125		\$0	\$195,994,125		\$0	\$105,582,036
38		PRODUCTION-STM-LACYGNE 1 & 2							
39	310.000	Land- Lacygne	\$0	R-39	\$0	\$0	53.8700%	\$0	\$0
40	311.000	Structures & Equipment - Lacygne	\$13,743,047	R-40	\$0	\$13,743,047	53.8700%	\$0	\$7,403,379
41	312.000	Boiler Plant Equipment - Electric-Lacygne	\$142,883,601	R-41	\$0	\$142,883,601	53.8700%	\$0	\$76,971,396
42	312.010	Boiler Plt - Unit Train Electric - Lacygne	\$126,061	R-42	\$0	\$126,061	53.8700%	\$0	\$67,909
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$43,079,129	R-43	\$0	\$43,079,129	53.8700%	\$0	\$23,206,727
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$29,830,210	R-44	\$0	\$29,830,210	53.8700%	\$0	\$16,069,534
45	315.000	Accessory Equipment - Electric - Lacygne	\$14,043,431	R-45	\$0	\$14,043,431	53.8700%	\$0	\$7,565,196
46	315.200	Accessory Equipment - Equipment-Lacygne	\$2,856	R-46	\$0	\$2,856	53.8700%	\$0	\$1,539
47	316.000	Misc Plant Equipment- Electric- Lacygne	\$2,623,334	R-47	\$0	\$2,623,334	53.8700%	\$0	\$1,413,190
48		TOTAL PRODUCTION-STM-LACYGNE 1 & 2	\$246,331,669		\$0	\$246,331,669		\$0	\$132,698,870
49		PRODUCTION STM-MONTROSE 1, 2 & 3							
50	310.000	Land- Montrose	\$0	R-50	\$0	\$0	53.8700%	\$0	\$0
51	311.000	Structures - Electric - Montrose	\$7,630,047	R-51	\$0	\$7,630,047	53.8700%	\$0	\$4,110,306
52	312.000	Boiler Plant Equipment - Equipment-Montrose	\$69,473,264	R-52	\$0	\$69,473,264	53.8700%	\$0	\$37,425,247

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53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$657,180	R-53	\$0	\$657,180	53.8700%	\$0	\$354,023
54	314.000	Turbogenerators- Electric- Montrose	\$20,391,312	R-54	\$0	\$20,391,312	53.8700%	\$0	\$10,984,800
55	315.000	Accessory Equipment- Electric - Montrose	\$7,584,124	R-55	\$0	\$7,584,124	53.8700%	\$0	\$4,085,568
56	316.000	Misc. Plant Equipment- Electric- Montrose	\$1,899,919	R-56	\$0	\$1,899,919	53.8700%	\$0	\$1,023,486
57		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$107,635,846		\$0	\$107,635,846		\$0	\$57,983,430
58		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
59	311.000	Structures - H6	\$0	R-59	\$0	\$0	53.8700%	\$0	\$0
60	315.000	Accessory Equip- H6	\$0	R-60	\$0	\$0	53.8700%	\$0	\$0
61	341.000	Other Prod - Structures H6	\$42,379	R-61	\$0	\$42,379	53.8700%	\$0	\$22,830
62	342.000	Other Prod - Fuel Holders	\$313,491	R-62	\$0	\$313,491	53.8700%	\$0	\$168,878
63	344.000	Other Production - Generators H6	\$8,978,195	R-63	\$0	\$8,978,195	53.8700%	\$0	\$4,836,554
64	345.000	Other Prod - Accessory Equip - H6	\$461,891	R-64	\$0	\$461,891	53.8700%	\$0	\$248,821
65		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$9,795,956		\$0	\$9,795,956		\$0	\$5,277,083
66		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
67	311.000	Structures and Improvements - H9	\$507,377	R-67	\$0	\$507,377	53.8700%	\$0	\$273,324
68	312.000	Boiler Plant Equip - H9	\$16,190,106	R-68	\$0	\$16,190,106	53.8700%	\$0	\$8,721,610
69	314.000	Turbogenerators - H9	\$4,468,885	R-69	\$0	\$4,468,885	53.8700%	\$0	\$2,407,388
70	315.000	Accessory Equipment - H9	\$3,104,881	R-70	\$0	\$3,104,881	53.8700%	\$0	\$1,672,599
71	316.000	Misc. Pwr Plt Equip - H9	\$43,712	R-71	\$0	\$43,712	53.8700%	\$0	\$23,548
72		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$24,314,961		\$0	\$24,314,961		\$0	\$13,098,469
73		PRODUCTION - NORTHEAST STATION							
74	311.000	Steam Prod - Structures - Elect - NE	\$0	R-74	\$0	\$0	53.8700%	\$0	\$0
75	315.000	Accessory Equip - NE	\$3,490	R-75	\$0	\$3,490	53.8700%	\$0	\$1,880
76	316.000	Misc. Plant Equip - NE	\$3,568	R-76	\$0	\$3,568	53.8700%	\$0	\$1,922
77	340.000	Other Production - Land NE	\$0	R-77	\$0	\$0	53.8700%	\$0	\$0
78	342.000	Other Prod - Fuel Holders NE	\$1,135,632	R-78	\$0	\$1,135,632	53.8700%	\$0	\$611,765
79	344.000	Other Prod - Generators NE	\$35,677,027	R-79	\$0	\$35,677,027	53.8700%	\$0	\$19,219,214
80	345.000	Other Prod - Accessory Equip - NE	\$5,858,346	R-80	\$0	\$5,858,346	53.8700%	\$0	\$3,155,891
81		TOTAL PRODUCTION - NORTHEAST STATION	\$42,678,063		\$0	\$42,678,063		\$0	\$22,990,672
82		OTHER PROD HAWTHORN UNITS 7 & 8							
83	311.000	Structures - H7&8	\$0	R-83	\$0	\$0	53.8700%	\$0	\$0
84	341.000	Other Prod - Structures - H7&8	\$233,308	R-84	\$0	\$233,308	53.8700%	\$0	\$125,683
85	342.000	Other Prod - Fuel Holders H7&8	\$1,130,149	R-85	\$0	\$1,130,149	53.8700%	\$0	\$608,811
86	344.000	Other Prod - Generators H7&8	\$15,350,331	R-86	\$0	\$15,350,331	53.8700%	\$0	\$8,269,223
87	345.000	Other Prod - Access Equip - H7&8	\$831,985	R-87	\$0	\$831,985	53.8700%	\$0	\$448,190
88		TOTAL OTHER PROD HAWTHORN UNITS 7 & 8	\$17,545,773		\$0	\$17,545,773		\$0	\$9,451,907
89		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
90	316.000	Misc Plant Equip - Electric W. Gardner	\$27	R-90	\$0	\$27	53.8700%	\$0	\$15
91	340.000	Other Prod - Land - W. Gardner	\$0	R-91	\$0	\$0	53.8700%	\$0	\$0
92	340.010	Other Prod- Landrights & Easements	\$5,943	R-92	\$0	\$5,943	53.8700%	\$0	\$3,201
93	341.000	Other Prod - Structures WG	\$239,292	R-93	\$0	\$239,292	53.8700%	\$0	\$128,907
94	342.000	Other Prod - Fuel Holders WG	\$346,219	R-94	\$0	\$346,219	53.8700%	\$0	\$186,508
95	344.000	Other Prod - Generators WG	\$22,437,854	R-95	\$0	\$22,437,854	53.8700%	\$0	\$12,087,272
96	345.000	Other Prod - Access Equip - WG	\$468,705	R-96	\$0	\$468,705	53.8700%	\$0	\$252,491
97		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$23,498,040		\$0	\$23,498,040		\$0	\$12,658,394
98		PROD OTHER - MIAMI/OSAWATOMIE 1							
99	311.000	Stm Production - Structures	\$0	R-99	\$0	\$0	53.8700%	\$0	\$0
100	340.000	Other Production - Land M/Os	\$0	R-100	\$0	\$0	53.8700%	\$0	\$0
101	341.000	Other Production - Structures M/Os	\$173,341	R-101	\$0	\$173,341	53.8700%	\$0	\$93,379
102	342.000	Other Prod - Fuel Holders M/Os	\$228,582	R-102	\$0	\$228,582	53.8700%	\$0	\$123,137
103	344.000	Other Prod - Generators M/Os	\$3,567,339	R-103	\$0	\$3,567,339	53.8700%	\$0	\$1,921,726

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
104	345.000	Other Prod - Accessory Equip - M/Os	\$127,383	R-104	\$0	\$127,383	53.8700%	\$0	\$68,621
105		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$4,096,645		\$0	\$4,096,645		\$0	\$2,206,863
106		TOTAL STEAM PRODUCTION	\$929,573,320		\$9,265,985	\$938,839,305		\$0	\$505,752,734
107		NUCLEAR PRODUCTION							
108		PROD PLT- NUCLEAR - WOLF CREEK							
109	320.000	Land & Land Rights - WC	\$0	R-109	\$0	\$0	53.8700%	\$0	\$0
110	321.000	Structures & Improvements - WC	\$223,344,254	R-110	\$0	\$223,344,254	53.8700%	\$0	\$120,315,550
111	321.010	Structures MO Gr Up AFC Ele	\$10,375,413	R-111	\$0	\$10,375,413	100.0000%	\$0	\$10,375,413
112	322.000	Reactor Plant Equipment	\$335,669,208	R-112	\$0	\$335,669,208	53.8700%	\$0	\$180,825,002
113	322.010	Reactor - MO Gr Up AFDC	\$26,827,036	R-113	\$0	\$26,827,036	100.0000%	\$0	\$26,827,036
114	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-114	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
115	323.000	Turbogenerator Units - WC	\$106,660,609	R-115	\$0	\$106,660,609	53.8700%	\$0	\$57,458,070
116	323.010	Turbogenerator MO GR Up AFDC	\$5,020,820	R-116	\$0	\$5,020,820	100.0000%	\$0	\$5,020,820
117	324.000	Accessory Electric Equipment - WC	\$55,515,170	R-117	\$0	\$55,515,170	53.8700%	\$0	\$29,906,022
118	324.010	Accessory Equip - MO Gr Up AFDC	\$2,754,951	R-118	\$0	\$2,754,951	100.0000%	\$0	\$2,754,951
119	325.000	Miscellaneous Power Plant Equipment	\$17,325,972	R-119	\$0	\$17,325,972	53.8700%	\$0	\$9,333,501
120	325.010	Misc. Plt Equip - MO Gr Up AFDC	\$484,374	R-120	\$0	\$484,374	100.0000%	\$0	\$484,374
121	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,661,607	R-121	\$0	-\$4,661,607	100.0000%	\$0	-\$4,661,607
122	328.010	MPSC Disallow - Mo Basis	-\$65,145,389	R-122	\$0	-\$65,145,389	53.8700%	\$0	-\$35,093,821
123	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-123	\$0	-\$10,086,006	53.8700%	\$0	-\$5,433,331
124		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$718,676,472		\$0	\$718,676,472		\$0	\$412,703,647
125		TOTAL NUCLEAR PRODUCTION	\$718,676,472		\$0	\$718,676,472		\$0	\$412,703,647
126		HYDRAULIC PRODUCTION							
127		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
128		OTHER PRODUCTION							
129		PRODUCTION PLANT - WIND GENERATION							
130	341.020	Oth Prod - Struct - Elect Wind	\$313,644	R-130	\$0	\$313,644	53.8700%	\$0	\$168,960
131	344.020	Oth Prod - Generators - Elect Wind	\$14,992,885	R-131	\$0	\$14,992,885	53.8700%	\$0	\$8,076,667
132	345.020	Oth Prod-Accessory Equip-Wind	\$4,010	R-132	\$0	\$4,010	53.8700%	\$0	\$2,160
133		TOTAL PRODUCTION PLANT - WIND GENERATION	\$15,310,539		\$0	\$15,310,539		\$0	\$8,247,787
134		PRODUCTION NON-UNIT FACILITIES							
135	310.000	Land & Land Rights - Non	\$0	R-135	\$0	\$0	53.8700%	\$0	\$0
136	311.000	Structures Blk Oil NE	\$528,738	R-136	\$0	\$528,738	53.8700%	\$0	\$284,831
137	312.000	Boiler Plt Equip Blk Oil NE	\$483,117	R-137	\$0	\$483,117	53.8700%	\$0	\$260,255
138	315.000	Access Equip Blk Oil NE	\$13,670	R-138	\$0	\$13,670	53.8700%	\$0	\$7,364
139	316.000	Misc. Equip Blk Oil NE	\$68,444	R-139	\$0	\$68,444	53.8700%	\$0	\$36,871
140	311.010	Structures Leasehold Improv	\$180,326	R-140	\$0	\$180,326	53.8700%	\$0	\$97,142
141	312.000	Boiler Plant Equip - Bldg	\$8,364	R-141	\$0	\$8,364	53.8700%	\$0	\$4,506
142	315.000	Access Equip Bldg	\$3,376	R-142	\$0	\$3,376	53.8700%	\$0	\$1,819
143	316.000	Misc. Pwr Plt Bldg	\$790,296	R-143	\$0	\$790,296	53.8700%	\$0	\$425,732
144	341.020	Other Prod-Structure-Elect-Wind	\$0	R-144	\$0	\$0	53.8700%	\$0	\$0
145	311.000	Structures Elect Equip - Non	\$12,154	R-145	\$0	\$12,154	53.8700%	\$0	\$6,547
146	316.000	Misc. Pwr Plt Equip- Equip	\$163,648	R-146	\$0	\$163,648	53.8700%	\$0	\$88,157
147		Production-Salvage & Removal Retirements not classified	-\$9,343,157	R-147	\$0	-\$9,343,157	53.8700%	\$0	-\$5,033,159
148		TOTAL PRODUCTION NON-UNIT FACILITIES	-\$7,091,024		\$0	-\$7,091,024		\$0	-\$3,819,935
1		TOTAL OTHER PRODUCTION	\$8,219,515		\$0	\$8,219,515		\$0	\$4,427,852
1		TOTAL PRODUCTION PLANT	\$1,656,469,307		\$9,265,985	\$1,665,735,292		\$0	\$922,884,233
2		TRANSMISSION PLANT							
3	350.000	Land - TP	\$0	R-3	\$0	\$0	53.8700%	\$0	\$0
4	350.010	Land Rights - TP	\$6,567,493	R-4	\$0	\$6,567,493	53.8700%	\$0	\$3,537,908
5	350.020	Land Rights- TP- Wolf Creek	\$90	R-5	\$0	\$90	53.8700%	\$0	\$48

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
6	352.000	Structures & Improvements - TP	\$1,270,688	R-6	\$0	\$1,270,688	53.8700%	\$0	\$684,520
7	352.010	Structures & Improvements - TP - Wolf Creek	\$58,786	R-7	\$0	\$58,786	53.8700%	\$0	\$31,668
8	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$3,545	R-8	\$0	\$3,545	100.0000%	\$0	\$3,545
9	353.000	Station Equipment - TP	\$41,810,625	R-9	\$0	\$41,810,625	53.8700%	\$0	\$22,523,384
10	353.010	Station Equip - Wolf Creek -TP	\$5,105,604	R-10	\$0	\$5,105,604	53.8700%	\$0	\$2,750,389
11	353.020	Stat Equip- WifCrk Mo Gr Up	\$307,265	R-11	\$0	\$307,265	100.0000%	\$0	\$307,265
12	353.030	Station Equip - Communications	\$525,643	R-12	\$0	\$525,643	53.8700%	\$0	\$283,164
13	354.000	Towers and Fixtures - TP	\$3,377,832	R-13	\$0	\$3,377,832	53.8700%	\$0	\$1,819,638
14	355.000	Poles and Fixtures - TP	\$48,389,528	R-14	\$0	\$48,389,528	53.8700%	\$0	\$26,067,439
15	355.010	Poles & Fixtures - Wolf Creek	\$41,063	R-15	\$0	\$41,063	53.8700%	\$0	\$22,121
16	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$2,812	R-16	\$0	\$2,812	100.0000%	\$0	\$2,812
17	356.000	Overhead Conductors & Devices - TP	\$41,499,572	R-17	\$0	\$41,499,572	53.8700%	\$0	\$22,355,819
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$19,460	R-18	\$0	\$19,460	53.8700%	\$0	\$10,483
19	356.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$1,153	R-19	\$0	\$1,153	100.0000%	\$0	\$1,153
20	357.000	Underground Conduit	\$1,740,205	R-20	\$0	\$1,740,205	53.8700%	\$0	\$937,448
21	358.000	Underground Conductors & Devices	\$2,239,319	R-21	\$0	\$2,239,319	53.8700%	\$0	\$1,206,321
22		Transmission-Salvage & Removal : Retirements not classified	-\$846,998	R-22	\$0	-\$846,998	53.8700%	\$0	-\$456,278
23		TOTAL TRANSMISSION PLANT	\$152,113,685		\$0	\$152,113,685		\$0	\$82,088,847
24		DISTRIBUTION PLANT							
25	360.000	Land - DP	\$0	R-25	\$0	\$0	44.9804%	\$0	\$0
26	360.010	Land Rights -DP	\$5,619,283	R-26	\$0	\$5,619,283	58.6237%	\$0	\$3,294,232
27	361.000	Structures & Improvements - DP	\$5,097,089	R-27	\$0	\$5,097,089	49.8601%	\$0	\$2,541,414
28	362.000	Station Equipment - DP	\$52,807,249	R-28	\$0	\$52,807,249	58.7191%	\$0	\$31,007,941
29	362.030	Station Equip - Commnications	\$1,181,155	R-29	\$0	\$1,181,155	50.9773%	\$0	\$602,121
30	364.000	Poles, Towers, & Fixtures - DP	\$126,809,274	R-30	\$0	\$126,809,274	53.5026%	\$0	\$67,846,259
31	365.000	Overhead Conductors & Devices - DP	\$52,481,728	R-31	\$0	\$52,481,728	54.6531%	\$0	\$28,682,891
32	366.000	Underground Conduit - DP	\$27,458,497	R-32	\$0	\$27,458,497	54.3422%	\$0	\$14,921,551
33	367.000	Underground Conductors & Devices - DP	\$61,714,469	R-33	\$0	\$61,714,469	49.4087%	\$0	\$30,492,317
34	368.000	Line Transformers - DP	\$96,597,031	R-34	\$0	\$96,597,031	58.2913%	\$0	\$56,307,665
35	369.000	Services- DP	\$39,975,904	R-35	\$0	\$39,975,904	51.4112%	\$0	\$20,552,092
36	370.000	Meters - DP	\$53,658,788	R-36	\$0	\$53,658,788	54.9103%	\$0	\$29,464,201
37	371.000	Meter Installations - DP	\$10,269,217	R-37	\$0	\$10,269,217	71.7616%	\$0	\$7,369,354
38	373.000	Street Lighting and Signal Systems - DP	\$9,001,564	R-38	\$0	\$9,001,564	22.8186%	\$0	\$2,054,031
39		Distribution-Salvage and removal: Retirements not classified	-\$4,090,601	R-39	\$0	-\$4,090,601	54.3760%	\$0	-\$2,224,305
40		TOTAL DISTRIBUTION PLANT	\$538,580,647		\$0	\$538,580,647		\$0	\$292,911,764
41		GENERAL PLANT							
42	389.000	Land and Land Rights - GP	\$0	R-42	\$0	\$0	54.3543%	\$0	\$0
43	390.000	Structures & Improvements - GP	\$18,724,452	R-43	\$0	\$18,724,452	54.3543%	\$0	\$10,177,545
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$88,945	R-44	\$0	\$88,945	54.3543%	\$0	\$48,345
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$1,662,100	R-45	\$0	\$1,662,100	54.3543%	\$0	\$903,423
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$888,832	R-46	\$0	\$888,832	54.3543%	\$0	\$483,118
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	R-47	\$0	\$123,334	54.3543%	\$0	\$67,037
48	391.000	Office Furniture & Equipment - GP	\$6,873,754	R-48	\$0	\$6,873,754	54.3543%	\$0	\$3,736,181
49	391.010	Off Furniture & Equip - Wolf Creek	\$1,087,763	R-49	\$0	\$1,087,763	54.3543%	\$0	\$591,246
50	391.020	Off Furniture & Equip - Computer	\$20,903	R-50	\$0	\$20,903	54.3543%	\$0	\$11,362
51	392.000	Transportation Equipment - GP	\$294,504	R-51	\$0	\$294,504	54.3543%	\$0	\$160,076
52	392.010	Trans Equip- Light Trucks	\$1,094,360	R-52	\$0	\$1,094,360	54.3543%	\$0	\$594,832
53	392.020	Trans Equip - Heavy Trucks	\$3,764,463	R-53	\$0	\$3,764,463	54.3543%	\$0	\$2,046,148
54	392.030	Trans Equip - Tractors	\$104,972	R-54	\$0	\$104,972	54.3543%	\$0	\$57,057
55	392.040	Trans Equip - Trailers	\$566,439	R-55	\$0	\$566,439	54.3543%	\$0	\$307,884
56	393.000	Stores Equipment - GP	\$544,116	R-56	\$0	\$544,116	54.3543%	\$0	\$295,750
57	394.000	Tools, Shop, & Garage Equipment- GP	\$1,915,324	R-57	\$0	\$1,915,324	54.3543%	\$0	\$1,041,061
58	395.000	Laboratory Equipment	\$2,572,660	R-58	\$0	\$2,572,660	54.3543%	\$0	\$1,398,351
59	396.000	Power Operated Equipment - GP	\$2,454,347	R-59	\$0	\$2,454,347	54.3543%	\$0	\$1,334,043
60	397.000	Communication Equipment - GP	\$13,989,172	R-60	\$0	\$13,989,172	54.3543%	\$0	\$7,603,717
61	397.010	Communications Equip - Wolf Creek	\$65,031	R-61	\$0	\$65,031	54.3543%	\$0	\$35,347
62	397.020	Comm Equip - WifCrk Mo Grs Up	\$2,010	R-62	\$0	\$2,010	100.0000%	\$0	\$2,010
63	398.000	Miscellaneous Equipment - GP	\$76,858	R-63	\$0	\$76,858	54.3543%	\$0	\$41,776
64	399.000	ER-95- 3.5 Million Amort	\$36,674,731	R-64	\$0	\$36,674,731	100.0000%	\$0	\$36,674,731
65	399.100	Reg Plant Addl Amort	\$45,981,227	R-65	-\$45,981,227	\$0	100.0000%	\$0	\$0
66		General Plant-Salvage and removal: Retirements not classified	\$1,822,108	R-66	\$0	\$1,822,108	54.3543%	\$0	\$990,394
67		TOTAL GENERAL PLANT	\$141,392,405		-\$45,981,227	\$95,411,178		\$0	\$68,601,434

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
68		INCENTIVE COMPENSATION CAPITALIZATION							
69		ICC Adjustment	\$0	R-69	\$0	\$0	0.0000%	\$0	\$0
70		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
71		TOTAL DEPRECIATION RESERVE	<u>\$2,580,391,772</u>		<u>-\$36,715,242</u>	<u>\$2,543,676,530</u>		<u>\$0</u>	<u>\$1,416,995,928</u>

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-21	Boiler Plant - Hawthorn 5 Rebuild	312.030		\$2,800,000		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties. (Hyneman)		\$2,800,000		\$0	
R-25	Access. Elect. Equip. - Hawthorn 5	315.010		\$6,465,985		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Hyneman)		\$6,465,985		\$0	
R-65	Reg Plant Addl Amort	399.100		-\$45,981,227		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2006-0314 and ER-2007-0291 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$45,981,227		\$0	
Total Reserve Adjustments				-\$36,715,242		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$50,796,079	29.03	13.85	15.18	0.041578	\$2,111,999
3	Federal, State & City Income Tax Withheld	\$13,119,058	29.03	13.63	15.40	0.042192	\$553,519
4	Other Employee Withholdings	\$11,079,921	29.03	13.63	15.40	0.042192	\$467,484
5	FICA Taxes Withheld-Employee	\$6,648,614	29.03	13.77	15.26	0.041808	\$277,965
6	Wolf Creek Oper Exp & Fuel	\$10,932,270	29.03	13.81	15.22	0.041699	\$455,865
7	Wolf Creek Fuel Outage Accrual	\$0	29.03	27.01	2.02	0.005534	\$0
8	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$0	29.03	13.81	15.22	0.041699	\$0
9	Accrued Vacation	\$5,392,891	29.03	344.83	-315.80	-0.865205	-\$4,665,956
10	Fuel- Coal	\$76,996,303	29.03	20.88	8.15	0.022331	\$1,719,404
11	Fuel - Purchased Gas	\$14,765,368	29.03	28.62	0.41	0.001123	\$16,582
12	Fuel - Purchased Oil	\$9,253,220	29.03	8.50	20.53	0.056247	\$520,466
13	Purchased Power	\$24,220,105	29.03	30.72	-1.69	-0.004630	-\$112,139
14	Injuries and Damages	\$3,284,485	29.03	185.00	-155.97	-0.427315	-\$1,403,510
15	Pensions	\$19,059,886	29.03	51.74	-22.71	-0.062219	-\$1,185,887
16	OPEB's	\$4,550,695	29.03	178.44	-149.41	-0.409342	-\$1,862,791
17	Cash Vouchers	\$106,440,638	29.03	30.00	-0.97	-0.002658	-\$282,919
18	TOTAL OPERATION AND MAINT. EXPENSE	\$356,539,533					-\$3,389,918
19	TAXES						
20	FICA - Employer Portion	\$6,648,614	29.03	13.77	15.26	0.041808	\$277,965
21	Federal/State Unemployment Taxes	\$325,926	29.03	71.00	-41.97	-0.114986	-\$37,477
22	MO Gross Receipts Taxes- 6%	\$27,398,544	11.82	71.61	-59.79	-0.163808	-\$4,488,101
23	MO Gross Receipts Taxes- 4%	\$10,569,280	11.82	41.64	-29.82	-0.081699	-\$863,500
24	MO Gross Receipts Taxes- Other Cities	\$6,234,088	11.82	42.34	-30.52	-0.083616	-\$521,270
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	\$0
26	Property Tax	\$33,110,309	11.82	208.84	-197.02	-0.539781	-\$17,872,316
27	TOTAL TAXES	\$84,286,761					-\$23,504,699
28	OTHER EXPENSES						
29	Use Taxes	\$895,788	11.82	22.00	-10.18	-0.027890	-\$24,984
30	Sales Taxes	\$16,437,890	11.82	22.00	-10.18	-0.027890	-\$458,453
31	TOTAL OTHER EXPENSES	\$17,333,678					-\$483,437
32	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$27,378,054
33	TAX OFFSET FROM RATE BASE						
34	Federal Tax Offset	\$39,758,149	29.03	45.63	-16.60	-0.045479	-\$1,808,161
35	State Tax Offset	\$7,231,962	34.17	74.01	-39.84	-0.109151	-\$789,376
36	City Tax Offset	\$887,104	34.17	137.54	-103.37	-0.283205	-\$251,232
37	Interest Expense Offset	\$38,274,185	29.03	86.55	-57.52	-0.157589	-\$6,031,591
38	TOTAL OFFSET FROM RATE BASE	\$86,151,400					-\$8,880,360
39	TOTAL CASH WORKING CAPITAL REQUIRED						-\$36,258,414

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Income Statement

Line Number	A Category Description	B Total Test Year		C Test Year Labor		D Test Year Non Labor		E Adjustments		F Total Company Adjusted		G Jurisdictional Adjustments		H MO Final Adj Jurisdictional		I MO Juris. Labor		J MO Juris. Non Labor	
1	TOTAL OPERATING REVENUES	\$1,292,699,226		See Note (1)		See Note (1)		See Note (1)		\$1,292,699,226		-\$62,742,823		\$672,834,655		See Note (1)		See Note (1)	
2	TOTAL POWER PRODUCTION EXPENSES	\$491,257,002		\$80,735,209		\$410,521,793		-\$82,378,169		\$408,878,833		\$0		\$225,853,473		\$47,988,881		\$177,864,592	
3	TOTAL TRANSMISSION EXPENSES	\$27,449,721		\$3,722,948		\$23,726,773		\$230,751		\$27,680,472		\$0		\$14,911,470		\$2,197,038		\$12,714,432	
4	TOTAL DISTRIBUTION EXPENSES	\$41,619,599		\$17,639,692		\$23,979,907		\$682,150		\$42,301,749		\$0		\$22,429,038		\$10,430,754		\$11,998,284	
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,235,760		\$6,904,937		\$7,330,823		-\$331,267		\$13,904,493		\$1,044,058		\$8,441,207		\$4,025,571		\$4,415,636	
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$3,418,823		\$627,609		\$2,791,214		-\$1,583,202		\$1,835,621		\$2,767,023		\$3,910,478		\$365,966		\$3,544,492	
7	TOTAL SALES EXPENSES	\$854,646		\$709,028		\$145,618		\$86,974		\$941,620		\$0		\$500,940		\$413,467		\$87,473	
8	TOTAL ADMIN. & GENERAL EXPENSES	\$140,716,677		\$37,579,314		\$103,137,363		\$3,854,165		\$144,570,842		\$275,696		\$80,492,927		\$22,721,219		\$57,771,708	
9	TOTAL DEPRECIATION EXPENSE	\$140,523,111		See Note (1)		See Note (1)		See Note (1)		\$140,523,111		-\$55,791,195		\$84,731,916		See Note (1)		See Note (1)	
10	TOTAL AMORTIZATION EXPENSE	\$36,731,066		\$0		\$36,731,066		\$0		\$36,731,066		\$0		\$32,731,066		\$0		\$32,731,066	
11	TOTAL OTHER OPERATING EXPENSE	\$122,031,132		\$0		\$122,031,132		\$4,279,842		\$126,310,974		-\$43,435,949		\$49,165,575		\$0		\$49,165,575	
12	TOTAL OPERATING EXPENSE	\$1,018,837,537		\$147,918,737		\$730,395,689		-\$75,158,756		\$943,678,781		-\$95,140,367		\$523,168,090		\$88,142,916		\$350,293,258	
13	NET INCOME BEFORE TAXES	\$273,861,689		\$0		\$0		\$0		\$349,020,445		\$32,397,544		\$149,666,565		\$0		\$0	
14	TOTAL INCOME TAXES	\$55,208,542		See Note (1)		See Note (1)		See Note (1)		\$55,208,542		-\$1,591,046		\$53,617,496		See Note (1)		See Note (1)	
15	TOTAL DEFERRED INCOME TAXES	-\$14,375,636		See Note (1)		See Note (1)		See Note (1)		-\$14,375,636		\$0		-\$14,375,636		See Note (1)		See Note (1)	
16	NET OPERATING INCOME	\$233,028,783		\$0		\$0		\$0		\$308,187,539		\$33,988,590		\$110,424,705		\$0		\$0	

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Rev-1		RETAIL RATE REVENUE											
Rev-2		Retail Rate Revenue- Missouri as booked	\$595,971,370			Rev-2	\$595,971,370		100.0000%	-\$9,644,213	\$586,327,157		
Rev-3		Retail Rate Revenue- Kansas as booked	\$445,532,333			Rev-3	\$445,532,333		0.0000%	\$0	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$1,041,503,703				\$1,041,503,703			-\$9,644,213	\$586,327,157		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	447.000	Firm Bulk Sales (Capacity & Fixed)	\$11,205,000			Rev-6	\$11,205,000		53.8700%	\$0	\$6,036,134		
Rev-7	447.000	Firm Bulk Sales (Energy)	\$48,995,350			Rev-7	\$48,995,350		56.6400%	-\$13,976,466	\$13,774,500		
Rev-8	447.000	Other Misc. Revenues and Adjustments	\$2,035,787			Rev-8	\$2,035,787		56.6400%	-\$1,020,532	\$132,538		
Rev-9	447.000	Bulk Sales Reclassified as Trans Rev	\$183,600			Rev-9	\$183,600		56.6400%	\$0	\$103,991		
Rev-10	447.000	Non-Firm Sales (Margin on Sales)	\$71,393,062			Rev-10	\$71,393,062		56.6400%	\$16,576,809	\$57,013,839		
Rev-11	447.000	Non-Firm Sales (Cost of Sales)	\$96,382,798			Rev-11	\$96,382,798		56.6400%	-\$54,680,809	-\$89,692		
Rev-12	447.000	Rev. On Transmission for KCPL	-\$183,600			Rev-12	-\$183,600		56.6400%	\$0	-\$103,991		
Rev-13	447.101	Resales-Private Utilities	\$180,452			Rev-13	\$180,452		0.0000%	\$0	\$0		
Rev-14	447.102	Resales-Cooperatives	\$2,360,599			Rev-14	\$2,360,599		0.0000%	\$0	\$0		
Rev-15	447.103	Resales-Municipalities	\$1,429,265			Rev-15	\$1,429,265		0.0000%	\$0	\$0		
Rev-16	450.001	Other-Oper Rev- Forfeited Discounts - MO Only	\$1,635,024			Rev-16	\$1,635,024		100.0000%	\$2,388	\$1,637,412		
Rev-17	450.001	Other-Oper Rev. Forfeited Discounts - KS Only	\$1,125,839			Rev-17	\$1,125,839		0.0000%	\$0	\$0		
Rev-18	451.001	Other Oper Revenues-Misc Service - MO Only	\$957,415			Rev-18	\$957,415		100.0000%	\$0	\$957,415		
Rev-19	451.002	Other Oper Revenues-Misc Service - KS Only	\$515,994			Rev-19	\$515,994		0.0000%	\$0	\$0		
Rev-20	451.003	Other Oper Revenues-Misc. Services - DIST	\$278,183			Rev-20	\$278,183		53.3521%	\$0	-\$120,463		
Rev-21	454.000	Rent From Electric Property - MO	\$230,114			Rev-21	\$230,114		100.0000%	\$0	\$278,183		
Rev-22	454.000	Rent From Electric Property - KS	\$41,258			Rev-22	\$41,258		0.0000%	\$0	\$22,226		
Rev-23	454.000	Rent From Electric Property - Allocated PROD	\$41,258			Rev-23	\$41,258		53.8700%	\$0	\$22,226		
Rev-24	454.000	Rent From Electric Property - Allocated TRANS	\$6,785			Rev-24	\$6,785		53.8700%	\$0	\$3,655		
Rev-25	454.000	Rent From Electric Property - Allocated DIST	\$1,893,769			Rev-25	\$1,893,769		53.3521%	\$0	\$1,010,366		
Rev-26	456.000	Transmission For Others	\$10,134,383			Rev-26	\$10,134,383		53.8700%	\$0	\$5,459,392		
Rev-27	456.000	Other Electric Revenues - MO	\$231,556			Rev-27	\$231,556		100.0000%	\$0	\$231,556		
Rev-28	456.000	Other Electric Revenues - KS	\$88,152			Rev-28	\$88,152		0.0000%	\$0	\$0		
Rev-29	456.000	Other Electric Revenues - Allocated DIST	\$300,527			Rev-29	\$300,527		53.3521%	\$0	\$160,337		
Rev-30		TOTAL OTHER OPERATING REVENUES	\$251,195,523				\$251,195,523			-\$53,098,610	\$86,507,498		
Rev-31		TOTAL OPERATING REVENUES	\$1,292,699,226				\$1,292,699,226			-\$62,742,823	\$672,834,655		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Strm Oper- Suprvr & Engineering	\$5,704,446	\$3,394,262	\$2,310,184	E-4	\$5,346,227		53.8700%	\$0	\$2,880,013	\$878,108	
5	501.000	Fuel Expense	\$0	\$0	\$0	E-5	-\$17,328,549		56.6400%	\$0	-\$9,814,890	-\$10,100,579	
6	501.001	Fuel Exp-Coal Blended Burn	\$192,252	\$0	\$0	E-6	\$0		56.6400%	\$0	\$0	\$0	
7	501.000	100% MO STB- (Surface Trsp Bound)	\$146,737	\$0	\$192,252	E-7	\$0		100.0000%	\$0	\$0	\$0	
8	501.000	100%-KS-STB	\$0	\$0	\$146,737	E-8	\$146,737		0.0000%	\$0	\$0	\$0	
9	501.009	Fuel Exp. Coal Inv Adj.-Origin	\$0	\$0	\$0	E-9	\$0		56.6400%	\$0	\$0	\$0	
10	501.000	Fuel Expense 2	\$183,458,600	\$5,318,313	\$178,140,287	E-10	\$183,961,150		56.6400%	\$0	\$104,195,595	\$3,012,292	\$101,183,303
11	502.000	Steam Operating Expense	\$13,201,724	\$8,729,403	\$4,472,321	E-11	\$13,629,630		53.8700%	\$0	\$7,342,281	\$5,148,522	\$2,193,759
12	505.000	Steam Oper Electric Expense	\$5,751,144	\$4,685,269	\$1,065,875	E-12	\$6,195,500		53.8700%	\$0	\$3,337,516	\$2,763,329	\$674,187
13	506.000	Miscl Other Power Expenses	\$10,656,427	\$5,708,680	\$4,947,747	E-13	\$11,197,844		53.8700%	\$0	\$6,032,278	\$3,366,927	\$2,666,351
14	507.000	Steam Oper Expense	\$311,881	\$0	\$311,881	E-14	\$311,881		53.8700%	\$0	\$168,010	\$0	\$168,010
15	508.000	Allowances	\$0	\$0	\$0	E-15	\$0		53.8700%	\$0	\$0	\$0	\$0
16		TOTAL OPERATION & MAINTENANCE EXPENSE	\$219,423,211	\$27,835,927	\$191,587,284		-\$15,962,791	\$203,460,420		\$0	\$114,140,803	\$16,578,664	\$97,562,139

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17		TOTAL STEAM POWER GENERATION	\$219,423,211	\$27,835,927	\$191,587,284		-\$15,962,791	\$203,460,420		\$0	\$114,140,803	\$16,578,664	\$97,562,139
18	510.000	ELECTRIC MAINTENANCE EXPENSE	\$3,639,344	\$2,886,681	\$752,663	E-19	\$273,776	\$3,913,120	53.8700%	\$0	\$2,107,998	\$1,702,638	\$405,460
19	511.000	Steam Maint. Suprv & Eng.	\$3,207,503	\$2,271,261	\$936,242	E-20	\$88,794	\$3,296,297	53.8700%	\$0	\$1,775,715	\$652,187	\$1,223,528
20	512.000	Maintenance of Structures	\$27,792,597	\$8,181,546	\$19,611,051	E-21	\$1,271,207	\$29,063,804	53.8700%	\$0	\$15,666,671	\$4,825,401	\$10,831,270
21	513.000	Maintenance of Boiler Plant	\$4,968,264	\$1,526,416	\$3,441,848	E-22	\$144,767	\$5,113,031	53.8700%	\$0	\$2,754,390	\$900,266	\$1,854,124
22	514.000	Maintenance of Electric Plant	\$380,719	\$44,748	\$335,971	E-23	\$4,244	\$384,963	53.8700%	\$0	\$207,380	\$26,392	\$180,988
23		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$39,988,427	\$13,575,633	\$26,412,794		\$1,782,788	\$41,771,215		\$0	\$22,502,154	\$8,006,784	\$14,495,370
24		NUCLEAR POWER GENERATION											
25		OPERATION - NP											
26	517.000	Prod Nuclear Oper. Superv & Engineer	\$5,407,705	\$4,443,139	\$964,566	E-27	\$427,170	\$5,834,875	53.8700%	\$0	\$3,143,247	\$2,623,635	\$519,612
27	518.000	Prod Nuclear - Nuclear Fuel Expense	\$22,067,927	\$0	\$22,067,927	E-28	-\$1,834,562	\$20,233,365	53.8700%	\$0	\$10,899,714	\$0	\$10,899,714
28	519.000	Prod Nuclear-Nuc. Fuel Expense-KS	\$1,882,015	\$0	\$1,882,015	E-29	\$0	-\$181,305	0.0000%	\$0	\$0	\$0	\$0
29	520.000	Coolants and Water	\$7,754,958	\$6,391,515	\$1,363,443	E-30	\$614,490	\$8,369,448	53.8700%	\$0	\$1,073,749	\$683,016	\$390,733
30	521.000	Steam Expense	\$680,114	\$702,315	-\$22,201	E-31	\$67,522	\$747,636	53.8700%	\$0	\$4,508,622	\$3,774,135	\$734,487
31	522.000	Misc. Nuclear Power Expenses-Allocated	\$19,079,963	\$10,463,348	\$8,616,615	E-32	\$1,005,962	\$20,085,925	53.8700%	\$0	\$10,820,288	\$414,711	-\$11,960
32	523.000	Decommissioning-Missouri	\$1,281,264	\$0	\$1,281,264	E-33	\$0	\$1,281,264	100.0000%	\$0	\$1,281,264	\$0	\$1,281,264
33	524.000	Decommissioning-Kansas and FERC	\$2,419,192	\$0	\$2,419,192	E-34	\$0	\$2,419,192	0.0000%	\$0	\$0	\$0	\$0
34	525.000	Other Misc. Nuclear Pwr-100% KS	\$515,068	\$0	\$515,068	E-35	\$0	\$515,068	0.0000%	\$0	\$0	\$0	\$0
35	526.000	Rents	\$0	\$0	\$0	E-36	\$0	\$0	53.8700%	\$0	\$0	\$0	\$0
36		TOTAL OPERATION - NUCLEAR	\$61,083,206	\$23,157,007	\$37,931,199	E-37	\$210,483	\$61,298,689		\$0	\$32,129,635	\$13,674,014	\$18,455,621
37		MAINTENANCE - NP											
38	528.000	Prod Nuclear Maint- Suprv & Engineer	\$3,098,505	\$2,935,849	\$162,656	E-40	\$282,257	\$3,380,762	53.8700%	\$0	\$1,821,217	\$1,733,694	\$87,523
39	529.000	Prod Nuclear Maint- Maint of Structures	\$9,617,934	\$1,494,978	\$263,072	E-41	\$143,729	\$1,901,779	53.8700%	\$0	\$1,024,488	\$882,771	\$141,717
40	530.000	Prod Nuclear Maint- Maint Reactor Pint	\$2,102,364	\$1,519,366	\$8,098,568	E-42	\$146,074	\$9,764,008	53.8700%	\$0	\$5,259,872	\$897,173	\$4,362,699
41	531.000	Prod Nuclear Maint- Maint of Misci Pint	\$2,076,255	\$946,256	\$1,129,999	E-43	\$131,710	\$2,234,074	53.8700%	\$0	\$1,203,495	\$808,950	\$394,545
42	532.000	TOTAL MAINTENANCE - NP	\$18,653,108	\$8,266,410	\$10,386,698	E-44	\$90,974	\$2,167,229	53.8700%	\$0	\$1,167,486	\$568,756	\$608,730
43		TOTAL NUCLEAR POWER GENERATION	\$79,741,314	\$31,423,417	\$48,317,897		\$1,005,227	\$80,746,541		\$0	\$42,606,193	\$18,555,258	\$24,050,935
44		HYDRAULIC POWER GENERATION											
45		OPERATION - HP											
46		TOTAL OPERATION - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
47		MAINTENANCE - HP											
48		TOTAL MAINTENANCE - HP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
49		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
50		OTHER POWER GENERATION											
51		OPERATION - OP											
52	546.000	Prod Turbine Oper Suprv & Engineer	\$1,620,187	\$824,485	\$795,702	E-55	\$78,195	\$1,698,382	53.8700%	\$0	\$914,919	\$486,274	\$428,645
53	547.000	Other Pwr Oper- Fuel Expense	\$39,657,044	\$108,013	\$39,549,031	E-56	-\$14,303,972	\$25,353,072	56.6400%	\$0	\$14,359,980	\$66,981	\$14,292,999
54	547.030	Fuel Off-System Other Production	\$0	\$0	\$0	E-57	\$0	\$0	56.6400%	\$0	\$0	\$0	\$0

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58	548.000	Other Power Generation Exp	\$633,684	\$555,297	\$83,387	E-58	\$52,665	\$691,349	53.8700%	\$0	\$372,430	\$327,509	\$44,921
59	549.000	Misc Other Power Generation Exp.	\$167,742	\$107,445	\$60,297	E-59	\$10,190	\$177,932	53.8700%	\$0	\$95,852	\$63,370	\$32,482
60	550.000	Other Generation Rents	\$0	\$0	\$0	E-60	\$-14,162,922	\$27,920,735	53.8700%	\$0	\$0	\$0	\$0
61		TOTAL OPERATION - OP	\$42,083,657	\$1,595,240	\$40,488,417						\$15,743,181	\$944,134	\$14,799,047
62		MAINTENANCE - OP											
63	551.000	Oth Maint-Supr Eng. Struct Gen & Misc.	\$899,805	\$27,801	\$872,004	E-63	\$2,637	\$902,442	54.3690%	\$0	\$490,649	\$16,549	\$474,100
64	552.000	Other Gen Maint of Structures	\$60,549	\$21,325	\$39,224	E-64	\$2,023	\$62,572	54.3690%	\$0	\$34,020	\$12,694	\$21,326
65	553.000	Other Gen Maint of Gen Plant	\$496,752	\$146,871	\$349,881	E-65	\$361,451	\$858,203	54.3690%	\$0	\$466,596	\$87,425	\$379,171
66	554.000	Other Gen Maint Misc. Other Gen Pit	\$54,138	\$37,148	\$16,990	E-66	\$3,523	\$57,661	54.3690%	\$0	\$31,349	\$22,112	\$9,237
67		TOTAL MAINTENANCE - OP	\$1,511,244	\$233,145	\$1,278,099		\$369,634	\$1,890,878		\$0	\$1,022,614	\$138,780	\$883,834
68		TOTAL OTHER POWER GENERATION	\$43,594,901	\$1,828,385	\$41,766,516		\$-13,793,288	\$29,801,613		\$0	\$16,765,795	\$1,082,914	\$15,682,881
69		OTHER POWER SUPPLY EXPENSES											
70	555.001	Purchased Power-Energy	\$92,343,157	\$0	\$92,343,157	E-70	\$-55,686,982	\$36,654,175	56.6400%	\$0	\$20,760,925	\$0	\$20,760,925
71	555.002	Purchased Power-Capacity (Demand)	\$8,692,034	\$0	\$8,692,034	E-71	\$-144,393	\$8,547,641	53.8700%	\$0	\$4,604,614	\$0	\$4,604,614
72	555.030	Purchased Power for Resale to Others	\$0	\$0	\$0	E-72	\$0	\$0	56.6400%	\$0	\$0	\$0	\$0
73	555.035	Purchase Power Off-System WAPA	\$0	\$0	\$0	E-73	\$0	\$0	56.6400%	\$0	\$0	\$0	\$0
74	556.000	System Control and Load Dispatch	\$2,083,253	\$1,743,699	\$339,554	E-74	\$13,169	\$2,096,422	56.6400%	\$0	\$1,187,413	\$1,081,299	\$106,114
75	557.000	Other Expenses	\$5,390,705	\$4,328,148	\$1,062,557	E-75	\$410,101	\$5,800,806	56.6400%	\$0	\$3,285,576	\$2,683,962	\$601,614
76		TOTAL OTHER POWER EXPENSES	\$108,509,149	\$6,071,847	\$102,437,302		\$-55,410,105	\$53,099,044		\$0	\$29,838,528	\$3,765,261	\$26,073,267
77		TOTAL POWER PRODUCTION EXPENSES	\$491,257,002	\$80,735,209	\$410,521,793		\$-82,376,169	\$408,878,833		\$0	\$225,853,473	\$47,988,881	\$177,864,592
78		TRANSMISSION EXPENSES											
79		OPERATION - TRANSMISSION EXP.											
80	560.000	Trans Oper Suprv and Engrg	\$2,122,412	\$1,405,262	\$717,150	E-80	\$9,464	\$2,131,876	53.8700%	\$0	\$1,148,442	\$829,293	\$319,149
81	561.000	Trans Oper- Load Dispatch	\$3,247,333	\$501,971	\$2,745,362	E-81	\$47,927	\$3,295,260	53.8700%	\$0	\$1,775,157	\$296,230	\$1,478,927
82	562.000	Trans Oper- Station Expenses	\$165,757	\$113,895	\$51,862	E-82	\$10,574	\$176,631	53.8700%	\$0	\$95,151	\$67,213	\$27,938
83	563.000	Trans Oper-OH Line Expense	\$275,151	\$59,145	\$216,006	E-83	\$50	\$280,798	53.8700%	\$0	\$151,255	\$34,903	\$116,362
84	564.000	Trans Oper-Underground Line Expense	\$713	\$521	\$192	E-84	\$50	\$763	53.8700%	\$0	\$411	\$308	\$103
85	565.000	Trans of Electricity by Others	\$11,576,571	\$0	\$11,576,571	E-85	\$0	\$11,576,571	53.8700%	\$0	\$6,236,299	\$0	\$6,236,299
86	566.000	Misc. Transmission Expense	\$2,534,732	\$1,254,165	\$1,280,567	E-86	\$119,744	\$2,654,476	53.8700%	\$0	\$1,429,966	\$740,125	\$689,841
87	567.000	Trans Ops Rents	\$2,495,100	\$0	\$2,495,100	E-87	\$0	\$2,495,100	53.8700%	\$0	\$1,344,110	\$0	\$1,344,110
88	575.000	Regional Transm Oper	\$2,879,942	\$0	\$2,879,942	E-88	\$0	\$2,879,942	53.8700%	\$0	\$1,551,425	\$0	\$1,551,425
89		TOTAL OPERATION - TRANSMISSION EXP.	\$25,297,711	\$3,334,959	\$21,962,752		\$193,706	\$25,491,417		\$0	\$13,732,226	\$1,968,072	\$11,764,154
90		MAINTENANCE - TRANSMISSION EXP.											
91	568.000	Trans Maint-Suprv and Engrg	\$84	\$74	\$10	E-91	\$7	\$91	53.8700%	\$0	\$49	\$44	\$5
92	569.000	Trans Maintenance of Structures	\$9,531	\$3,466,676	\$9,531	E-92	\$16	\$9,547	53.8700%	\$0	\$5,143	\$98	\$5,045
93	570.000	Trans Maintenance of Station Equipment	\$552,651	\$37,978	\$514,673	E-93	\$33,100	\$585,751	53.8700%	\$0	\$315,544	\$204,585	\$110,959
94	571.000	Trans Maintenance of Overhead Lines	\$1,379,433	\$3,096	\$1,376,337	E-94	\$296	\$1,383,059	53.8700%	\$0	\$745,054	\$22,412	\$722,642
95	572.000	Trans Maintenance of Underground Lines	\$4,225	\$0	\$4,225	E-95	\$0	\$4,225	53.8700%	\$0	\$2,435	\$1,827	\$608
96	573.000	Trans Maintenance Misc. Trans Plant	\$205,086	\$0	\$205,086	E-96	\$0	\$205,086	53.8700%	\$0	\$111,019	\$0	\$111,019
97	576.000	Transmission Mlce-Comp	\$2,152,010	\$387,989	\$1,764,021	E-97	\$0	\$2,189,055	53.8700%	\$0	\$1,179,244	\$228,966	\$950,278
98		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$2,152,010	\$387,989	\$1,764,021		\$37,045	\$2,189,055		\$0	\$1,179,244	\$228,966	\$950,278
99		TOTAL TRANSMISSION EXPENSES	\$27,449,721	\$3,722,948	\$23,726,773		\$230,751	\$27,680,472		\$0	\$14,911,470	\$2,197,038	\$12,714,432
100		DISTRIBUTION EXPENSES											

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Line Number	Account Number	Income Description	C		D		E		F		G		H		I		J		K		L		M	
			Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company Adjusted (C+G)	Jurisdictional Allocations	Jurisdictional Adjustments (From Adj. Sch.)	MO Final Adj Jurisdictional (H x I) + J	MO Adj. Labor	MO Adj. Non Labor	L + M = K										
101		OPERATION - DIST. EXPENSES																						
102	580.000	Distrb Oper - Supr & Engineering	\$2,039,587	\$1,789,958	\$249,629	E-102	\$165,608	\$2,205,195	54.7100%	\$0	\$1,206,462	\$1,069,890	\$136,572											
103	581.000	Distrb Oper - Load Dispatching	\$1,255,586	\$963,370	\$292,216	E-103	\$89,131	\$1,344,717	53.3521%	\$0	\$777,434	\$661,531	\$155,903											
104	582.000	Distrb Oper - Station Expense	\$45,317	\$39,604	\$5,713	E-104	\$3,664	\$48,981	58.5168%	\$0	\$28,662	\$25,319	\$3,343											
105	583.000	Distrb Oper OH Line Expense	\$2,283,851	\$1,633,688	\$650,163	E-105	\$151,149	\$2,435,000	54.6531%	\$0	\$1,330,803	\$975,469	\$355,334											
106	584.000	Distrb Oper UG Line Expense	\$2,396,576	\$628,426	\$1,768,150	E-106	\$58,142	\$2,456,718	49.4087%	\$0	\$1,212,844	\$339,224	\$873,620											
107	585.000	Distrb Oper Street Light & Signal Expense	\$53,972	\$38,671	\$15,301	E-107	\$3,578	\$7,550	22.8186%	\$0	\$13,132	\$9,641	\$3,491											
108	586.000	Distrb Oper Meter Expense	\$1,230,680	\$1,044,712	\$185,968	E-108	\$96,657	\$1,327,337	54.9103%	\$0	\$728,845	\$626,729	\$102,116											
109	587.000	Distrb Oper Customer Install Expense	\$932,083	\$345,644	\$586,439	E-109	\$31,979	\$964,062	71.7616%	\$0	\$691,826	\$270,988	\$420,838											
110	588.000	Distr Oper Miscl Distr Expense	\$9,141,050	\$3,789,180	\$5,351,870	E-110	-\$59,442	\$9,081,608	54.7100%	\$0	\$4,968,548	\$2,264,861	\$2,703,687											
111	589.000	Distr Operations Rents	\$65,586	\$0	\$65,586	E-111	\$0	\$65,586	53.3521%	\$0	\$34,992	\$0	\$34,992											
112		TOTAL OPERATION - DIST. EXPENSES	\$19,444,288	\$10,273,253	\$9,171,035		\$540,466	\$19,984,754		\$0	\$10,933,548	\$6,143,652	\$4,789,896											
113		MAINTENANCE - DISTRIB. EXPENSES																						
114	590.000	Distrb Maint-Suprv & Engineering	\$164,150	\$141,440	\$22,710	E-114	\$13,086	\$177,236	61.3119%	\$0	\$108,667	\$94,743	\$13,924											
115	591.000	Distrb Maint-Structures	\$265,514	\$71,088	\$194,426	E-115	\$6,577	\$272,091	49.8601%	\$0	\$135,665	\$38,724	\$96,941											
116	592.000	Distrb Maint-Station Equipment	\$925,120	\$486,921	\$438,199	E-116	\$45,050	\$970,170	58.5168%	\$0	\$567,712	\$311,292	\$256,420											
117	593.000	Distrb Maint-OH lines	\$13,261,790	\$2,571,386	\$10,690,404	E-117	\$237,906	\$13,499,696	54.6531%	\$0	\$7,378,002	\$1,535,365	\$5,842,637											
118	593.000	Distr Mtce OH lines- 100% MO	\$0	\$0	\$0	E-118	-\$380,167	-\$380,167	100.0000%	\$0	-\$380,167	\$0	-\$380,167											
119	594.000	Distrb Maint-Maint Undergrnd Lines	\$2,809,190	\$1,613,364	\$1,195,826	E-119	\$149,269	\$2,958,459	49.4087%	\$0	\$1,461,736	\$870,894	\$590,842											
120	594.000	Distr Mtce UG Lines 100% MO	\$0	\$0	\$0	E-120	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0											
121	595.000	Distrb Maint-Maint Line Transformer	\$1,541,180	\$1,125,765	\$415,415	E-121	\$104,156	\$1,645,336	58.2913%	\$0	\$959,088	\$716,937	\$242,151											
122	596.000	Distrb Maint- Maint St Lights/Signal	\$1,612,325	\$364,077	\$1,248,248	E-122	\$33,685	\$1,646,010	22.8186%	\$0	\$375,597	\$90,764	\$284,833											
123	597.000	Distrb Maint-Maint of Meters	\$697,892	\$520,023	\$177,869	E-123	\$46,113	\$746,000	54.9103%	\$0	\$409,633	\$311,965	\$97,668											
124	598.000	Distrb Maint-Maint Miscl Distrib Pin	\$899,150	\$472,375	\$425,775	E-124	-\$115,991	\$782,159	61.3119%	\$0	\$479,557	\$316,418	\$163,139											
125		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$22,175,311	\$7,366,439	\$14,808,872		\$141,684	\$22,316,995		\$0	\$11,495,490	\$4,287,102	\$7,208,388											
126		TOTAL DISTRIBUTION EXPENSES	\$41,619,599	\$17,639,692	\$23,979,907		\$682,150	\$42,301,749		\$0	\$22,429,038	\$10,430,754	\$11,998,284											
127		CUSTOMER ACCOUNTS EXPENSE																						
128	901.000	Cst Acct-Suprv Mir Read Clct Misc	\$97,522	\$45,446	\$52,076	E-128	-\$1,083,253	-\$1,083,253	53.1997%	\$0	-\$576,287	\$26,495	-\$602,782											
129	902.000	Cust Accts Meter Reading Expense	\$3,687,007	\$946,810	\$2,740,197	E-129	\$90,769	\$3,777,776	53.1997%	\$0	\$2,009,766	\$551,989	\$1,457,777											
130	903.000	Customer Accts Records and Collection	\$10,445,176	\$5,912,681	\$4,532,495	E-130	\$759,739	\$11,203,915	53.1997%	\$487,808	\$6,448,257	\$3,447,087	\$3,001,170											
131	904.000	Uncollectible Accts-MO 100%	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$556,250	\$0	\$0												
132	904.000	Uncollectible Accts-KS	\$0	\$0	\$0	E-132	\$0	\$0	0.0000%	\$0	\$0	\$0												
133	905.000	Misc. Customer Accts Expense	\$6,055	\$0	\$6,055	E-133	\$0	\$6,055	53.1997%	\$0	\$3,221	\$0	\$3,221											
134		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$14,235,760	\$6,904,937	\$7,330,823		-\$331,267	\$13,904,493		\$1,044,058	\$8,441,207	\$4,025,571	\$4,415,636											
135		CUSTOMER SERVICE & INFO. EXP.																						
136	907.000	Cst Service Suprv	\$0	\$0	\$0	E-136	\$0	\$0	53.1997%	\$0	\$0	\$0	\$0											
137	908.000	Cst Assistance Expense-100% MO	\$1,516,027	\$627,609	\$888,418	E-137	\$13,569	\$1,529,596	53.1997%	\$1,151,920	\$1,985,660	\$365,986	\$1,599,674											
138	908.000	Cust Asst Exp-100% KS	\$0	\$0	\$0	E-138	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0											
139	908.000	Amort of Deferred DSM 100% MO	\$356,632	\$0	\$356,632	E-139	\$0	\$356,632	100.0000%	\$1,615,103	\$1,971,735	\$0	\$1,971,735											
140	908.000	Public Information	\$0	\$0	\$0	E-140	-\$641,455	-\$641,455	53.1997%	\$0	-\$341,252	\$0	-\$341,252											
141	909.000	Information and Instruction Ads	\$1,531,240	\$0	\$1,531,240	E-141	-\$955,316	\$575,924	53.2006%	\$0	\$306,395	\$0	\$306,395											
142	0.000	Info & Instru Adv- 100% MO	\$0	\$0	\$0	E-142	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0											
143	910.000	Misc Customer Accounts and Info Exp	\$14,924	\$0	\$14,924	E-143	\$0	\$14,924	53.1997%	\$2,767,023	\$7,940	\$0	\$7,940											
144		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$3,418,823	\$627,609	\$2,791,214		-\$1,583,202	\$1,835,621		\$2,767,023	\$3,910,478	\$365,986	\$3,544,492											
145		SALES EXPENSES																						
146	911.000	Sales Supervision	\$0	\$0	\$0	E-146	\$0	\$0	53.1997%	\$0	\$0	\$0	\$0											
147	912.000	Sales Demonstration and Selling	\$766,948	\$606,167	\$160,781	E-147	\$58,278	\$825,226	53.1997%	\$0	\$439,018	\$353,483	\$85,535											
148	913.000	Sales Advertising Expense	\$3,202	\$0	\$3,202	E-148	\$0	\$3,202	53.2006%	\$0	\$1,703	\$0	\$1,703											

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149	916.000	Misc. Sales Expense	\$84,496	\$102,861	-\$18,365	E-149	\$28,696	\$113,192	53.2006%	\$0	\$60,219	\$59,984	\$235
150		TOTAL SALES EXPENSES	\$854,646	\$709,028	\$145,618		\$86,974	\$941,620		\$0	\$500,940	\$413,467	\$87,473
151		ADMIN. & GENERAL EXPENSES											
152		OPERATION- ADMIN. & GENERAL EXP.											
153	920.000	Admin & Gen-Administrative Salaries	\$28,988,176	\$31,003,326	-\$2,015,150	E-153	\$5,616,720	\$34,604,896	55.1902%	\$0	\$19,098,512	\$18,752,937	\$345,575
154	921.000	A & G Off Supply- Allocated	\$4,838,577	\$10,052	\$4,828,525	E-154	-\$831,213	\$3,997,364	57.4321%	\$0	\$2,244,081	\$6,327	\$2,237,754
155	921.000	A & G Off Supply- 100% MO	\$0	\$0	\$0	E-155	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
156	921.000	A & G Off Supply- 100% KS	\$582,836	\$0	\$582,836	E-156	\$582,836	\$582,836	0.0000%	\$0	\$0	\$0	\$0
157	921.000	Employee Travel Benefits	\$0	\$0	\$0	E-157	-\$161,779	-\$161,779	100.0000%	\$0	-\$161,779	\$0	-\$161,779
158	922.000	Admin Expense Transfer Credit	-\$1,473,366	-\$862,386	-\$620,980	E-158	-\$81,804	-\$1,555,170	57.4321%	\$0	-\$893,167	\$0	-\$356,642
159	922.001	Admin Expense Trans. Credit	\$0	\$0	\$0	E-159	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
160	923.000	Outside Services Employed-Allocated	\$9,006,966	\$1,288	\$9,005,678	E-160	-\$392,638	\$8,614,328	57.4321%	\$0	\$4,947,390	\$811	\$4,946,579
161	923.000	Outside Services-100% MO	\$399,832	\$0	\$399,832	E-161	\$385,000	\$784,832	100.0000%	\$0	\$784,832	\$0	\$784,832
162	923.000	Outside Services-100% KS	\$21,677	\$0	\$21,677	E-162	\$264,183	\$285,860	0.0000%	\$0	\$0	\$0	\$0
163	924.000	Property Insurance	\$2,571,783	\$0	\$2,571,783	E-163	-\$892,363	\$1,679,420	54.3543%	\$0	\$912,837	\$0	\$912,837
164	925.000	Injuries and Damages	\$6,265,670	\$790,695	\$7,474,975	E-164	\$1,861,777	\$10,127,447	55.1902%	\$0	\$5,589,359	\$478,267	\$5,111,092
165	925.000	Employee Pensions and Benefits	\$60,859,546	\$151,201	\$60,708,345	E-165	\$884,156	\$61,743,702	55.1902%	\$0	\$34,076,473	\$91,457	\$33,985,016
166	926.010	Merger Synergies MO 100%	\$0	\$0	\$0	E-166	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
167	927.000	Franchise Requirements	\$0	\$0	\$0	E-167	\$0	\$0	53.8700%	\$0	\$0	\$0	\$0
168	928.003	Reg Comm Exp-FERC Assessment	\$728,931	\$0	\$728,931	E-168	\$24,735	\$753,666	56.6400%	\$0	\$426,876	\$0	\$426,876
169	928.000	Reg Comm Exp. 100% Wholesale	\$0	\$0	\$0	E-169	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
170	928.002	Reg Comm Exp- KCC Assessment 100% to KS	\$570,909	\$0	\$570,909	E-170	\$0	\$570,909	0.0000%	\$0	\$0	\$0	\$0
171	928.001	Reg Comm Exp- MPC Assessment 100% to MO	\$895,141	\$0	\$895,141	E-171	-\$39,878	\$855,263	100.0000%	\$0	\$855,263	\$0	\$855,263
172	928.011	Reg Comm Exp- Mo Proceeding 100% to MO	\$1,491,825	\$850,930	\$640,895	E-172	\$81,665	\$1,573,490	100.0000%	\$275,696	\$1,849,186	\$932,695	\$916,691
173	928.012	Reg Comm Exp- Ks Proceeding 100% to KS	\$1,102,141	\$592,411	\$509,730	E-173	\$56,854	\$1,159,995	0.0000%	\$0	\$0	\$0	\$0
174	928.020	Reg Comm Exp - FERC Proceedings - Allocated	\$196,853	\$78,828	\$117,925	E-174	\$7,575	\$204,428	56.6400%	\$0	\$115,788	\$48,995	\$66,793
175	928.023	Reg Comm Exp- FERC Proceedings 100% to FERC	\$51,510	\$0	\$51,510	E-175	\$0	\$51,510	0.0000%	\$0	\$0	\$0	\$0
176	928.000	Regulatory Comm Exp-- Misc Regulatory Filings	\$161,309	\$139,185	\$22,124	E-176	\$13,358	\$174,667	56.6400%	\$0	\$88,931	\$86,400	\$12,531
177	928.003	Load Research Expenses-100% to Missouri	\$23,936	\$14,872	\$9,064	E-177	\$1,427	\$25,363	100.0000%	\$0	\$25,363	\$16,299	\$9,064
178	929.000	Duplicate Charges-Credit	\$0	\$0	\$0	E-178	\$0	\$0	54.6590%	\$0	\$0	\$0	\$0
179	930.100	General Advertising Expense	\$590,289	\$211,960	\$378,329	E-179	-\$341,272	\$249,017	53.2006%	\$0	\$132,478	\$123,586	\$8,892
180	930.200	Misc. General Expense	\$6,987,598	\$683,476	\$6,404,122	E-180	-\$427,843	\$6,559,755	57.4321%	\$0	\$3,767,405	\$367,263	\$3,400,142
181	931.000	Admin & General Expense-Rents	\$7,248,349	\$10,814	\$7,237,535	E-181	-\$513,065	\$6,735,284	57.4321%	\$0	\$3,868,215	\$6,807	\$3,861,408
182	933.000	Transportation Expense	\$210,923	\$3,268,880	-\$3,057,957	E-182	-\$1,630,882	-\$1,419,959	53.4500%	\$0	-\$758,968	\$1,914,898	\$2,673,866
183		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$134,321,411	\$36,865,632	\$97,465,779		\$3,784,713	\$138,106,124		\$275,696	\$76,979,075	\$22,290,117	\$54,688,958
184		MAINT.- ADMIN. & GENERAL EXP.											
185	935.000	Maint. Of General Plant	\$6,395,266	\$723,682	\$5,671,584	E-185	\$69,452	\$6,464,718	54.3543%	\$0	\$3,513,852	\$431,102	\$3,082,750
186		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$6,395,266	\$723,682	\$5,671,584		\$69,452	\$6,464,718		\$0	\$3,513,852	\$431,102	\$3,082,750
187		TOTAL ADMIN. & GENERAL EXPENSES	\$140,716,677	\$37,579,314	\$103,137,363		\$3,854,165	\$144,570,842		\$275,696	\$80,492,927	\$22,721,219	\$57,771,708
188		DEPRECIATION EXPENSE											
189	403.000	Depreciation Expense, Dep. Exp.	\$140,523,111	See note (1)	See note (1)	E-189	See note (1)	\$140,523,111	100.0000%	-\$55,749,758	\$84,773,353	See note (1)	See note (1)
190	403.001	Other Depreciation	\$0	See note (1)	\$0	E-190	\$0	\$0	100.0000%	-\$41,437	-\$41,437	\$0	\$0
191		TOTAL DEPRECIATION EXPENSE	\$140,523,111	\$0	\$0		\$0	\$140,523,111		-\$55,791,195	\$84,731,916	\$0	\$0

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192		AMORTIZATION EXPENSE											
193	404.000	Amortization of Limited Term Plant-Allocated	\$328,178	\$0	\$328,178	E-193	\$0	\$328,178	100.0000%	\$0	\$328,178	\$0	\$328,178
194	404.000	Regulatory Plan Credit Rate Amort-KS-	\$4,000,000	\$0	\$4,000,000	E-194	\$0	\$4,000,000	0.0000%	\$0	\$0	\$0	\$0
195	404.000	Regulatory Plan Credit Rate Amortization-MO 100%-Case No. ER-2007-0291	\$10,723,827	\$0	\$10,723,827	E-195	\$0	\$10,723,827	100.0000%	\$0	\$10,723,827	\$0	\$10,723,827
196	404.000	Regulatory Plan Credit Rate Amort-MO 100%-Case No.ER-2006-0314	\$21,679,061	\$0	\$21,679,061	E-196	\$0	\$21,679,061	100.0000%	\$0	\$21,679,061	\$0	\$21,679,061
197		TOTAL AMORTIZATION EXPENSE	\$36,731,066	\$0	\$36,731,066		\$0	\$36,731,066		\$0	\$32,731,066	\$0	\$32,731,066
198		OTHER OPERATING EXPENSES											
199	405.000	Amortization of Other Plant	\$9,024,804	\$0	\$9,024,804	E-199	\$0	\$9,024,804	100.0000%	\$0	\$9,024,804	\$0	\$9,024,804
200	408.100	Taxes Other Than Income Taxes-Allocated	\$69,107,563	\$0	\$69,107,563	E-200	\$4,742,658	\$73,850,221	54.3543%	\$0	\$40,140,771	\$0	\$40,140,771
201	408.200	Gross Receipts Tax-100% MO	\$43,435,949	\$0	\$43,435,949	E-201	\$0	\$43,435,949	100.0000%	-\$43,435,949	\$0	\$0	\$0
202	408.300	KCMO City Earnings Tax-100% MO	\$462,816	\$0	\$462,816	E-202	-\$462,816	\$0	100.0000%	\$0	\$0	\$0	\$0
203		TOTAL OTHER OPERATING EXPENSE	\$122,031,132	\$0	\$122,031,132		\$4,279,842	\$126,310,974		-\$43,435,949	\$49,165,575	\$0	\$49,165,575
204		TOTAL OPERATING EXPENSE	\$1,018,837,537	\$147,918,737	\$730,395,689		-\$75,158,756	\$943,678,781		-\$95,140,367	\$523,168,090	\$88,142,916	\$350,293,258
205		NET INCOME BEFORE TAXES	\$273,861,689					\$349,020,445		\$32,397,544	\$149,666,565		
206		INCOME TAXES											
207	409.100	Current Income Taxes	\$55,208,542	See note (1)	See note (1)	E-207	See note (1)	\$55,208,542	100.0000%	-\$1,591,046	\$53,617,496	See note (1)	See note (1)
208		TOTAL INCOME TAXES	\$55,208,542	See note (1)	See note (1)			\$55,208,542		-\$1,591,046	\$53,617,496		
209		DEFERRED INCOME TAXES											
210	410.100	Deferred Income Taxes - Def. Inc. Tax.	-\$9,046,223	See note (1)	See note (1)	E-210	See note (1)	-\$9,046,223	100.0000%	\$0	-\$9,046,223	See note (1)	See note (1)
211	711.410	Amortization of Deferred ITC	-\$1,167,051	See note (1)	See note (1)	E-211	See note (1)	-\$1,167,051	100.0000%	\$0	-\$1,167,051		
212	711.100	Amort of Excess Deferred Income Taxes	-\$688,567			E-212		-\$688,567	100.0000%	\$0	-\$688,567		
213	0.000	Amort of Prior Deferred Taxes- tax rate change	-\$3,634,122			E-213		-\$3,634,122	100.0000%	\$0	-\$3,634,122		
214	0.000	Amortization of R&D Credit	-\$194,111			E-214		-\$194,111	100.0000%	\$0	-\$194,111		
215		Amortization Cost of Removal Slip ER-2007-0291	\$354,438			E-215		\$354,438	100.0000%	\$0	\$354,438		
216		TOTAL DEFERRED INCOME TAXES	-\$14,375,636					-\$14,375,636		\$0	-\$14,375,636		
217		NET OPERATING INCOME	\$233,028,783					\$308,187,639		\$33,988,590	\$110,424,705		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$9,644,213	-\$9,644,213
	1. Remove unbilled revenue from Missouri retail rate revenue (Boateng)		\$0	\$0		\$0	-\$3,712,809	
	2. Remove Gross Receipts Taxes revenue from Missouri retail rate revenue (Boateng)		\$0	\$0		\$0	-\$44,140,975	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. Billing Adjustments (Lakhanpal)		\$0	\$0		\$0	\$0	
	5. Large Customer Rate Switch Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$10,346,344	
	6. Annualize for 2008 rate change (Lakhanpal)		\$0	\$0		\$0	\$36,999,746	
	7. Large Power New Customer Accounts (Lakhanpal)		\$0	\$0		\$0	\$6,728,869	
	8. 365 Days Adjustment (Lakhanpal)		\$0	\$0		\$0	-\$841,925	
	9. Growth Adjustment (Boateng)		\$0	\$0		\$0	\$5,669,225	
Rev-7	Firm Bulk Sales (Energy)	447.000	\$0	\$0	\$0	\$0	-\$13,976,466	-\$13,976,466
	1. To remove firm bulk sales for agreements with KEMA and MJMEUC expected to terminate with the related energy capacity released for the non-firm off-system sales market and reflected in KCPL's O-S sales model (Harris)		\$0	\$0		\$0	-\$13,976,466	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Other Misc. Revenues and Adjustments	447.000	\$0	\$0	\$0	\$0	-\$1,020,532	-\$1,020,532
	1. To remove the load regulation demand charges associated with the KEMA bulk firm sales agreement expected to terminate (Harris)		\$0	\$0		\$0	-\$1,020,532	
Rev-10	Non-Firm Sales (Margin on Sales)	447.000	\$0	\$0	\$0	\$0	\$16,576,809	\$16,576,809
	1. To annualize non-firm off-system sales revenue at the 25th percentile (Harris)		\$0	\$0		\$0	\$16,202,970	
	2. To include off-system sales recorded below-the-line on KCPL's books (Harris)		\$0	\$0		\$0	\$373,839	
Rev-11	Non-Firm Sales (Cost of Sales)	447.000	\$0	\$0	\$0	\$0	-\$54,680,809	-\$54,680,809
	1. To remove the cost of non-firm off-system sales (Harris)		\$0	\$0		\$0	-\$54,591,217	
	2. To Include KCPL Adj. 11 (Hyneman)		\$0	\$0		\$0	-\$89,592	
Rev-16	Other-Oper Rev- Forfeited Discounts - MO Only	450.001	\$0	\$0	\$0	\$0	\$2,388	\$2,388
	1. To adjust test year late payment (forfeited discount) (Boateng)		\$0	\$0		\$0	\$117,632	
	2. To remove the Gross Receipt Taxes from the test year (Boateng)		\$0	\$0		\$0	-\$115,244	
E-4	Prod Stm Oper- Suprv & Engineering	500.000	\$321,915	-\$680,134	-\$358,219	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$321,915	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$680,134		\$0	\$0	
E-5	Fuel Expense	501.000	\$504,394	-\$17,832,943	-\$17,328,549	\$0	\$0	\$0
	1. Reverse Journal Entry made to record Hawthorn SCR performance settlement (Hyneman)		\$0	\$502,550		\$0	\$0	
	2. Amortize Hawthorn SCR performance settlement over 5 years (Hyneman)		\$0	-\$100,510		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$504,394	\$0		\$0	\$0	
	4. To adjust Fuel Expense to Staff's annualized level (Harris)		\$0	-\$18,234,983		\$0	\$0	
E-7	100% MO STB- (Surface Trsp Bound)	501.000	\$0	-\$192,252	-\$192,252	\$0	\$0	\$0
	1. To remove test year STB amortization (Hyneman)		\$0	-\$192,252		\$0	\$0	
E-10	Fuel Expense 2	501.000	\$0	\$502,550	\$502,550	\$0	\$0	\$0
	1. To include KCPL adjustment 11. (Hyneman)		\$0	\$502,550		\$0	\$0	
E-11	Steam Operating Expense	502.000	\$827,906	-\$400,000	\$427,906	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$827,906	\$0		\$0	\$0	
	2. To update the costs associated with fly ash sale to reflect a full year under new contract. (Boateng)		\$0	-\$400,000		\$0	\$0	
E-12	Steam Oper Electric Expense	505.000	\$444,356	\$0	\$444,356	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$444,356	\$0		\$0	\$0	
E-13	Miscl Other Power Expenses	506.000	\$541,417	\$0	\$541,417	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$541,417	\$0		\$0	\$0	
E-19	Steam Maint. Suprv & Eng.	510.000	\$273,776	\$0	\$273,776	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$273,776	\$0		\$0	\$0	
E-20	Maintenance of Structures	511.000	\$88,794	\$0	\$88,794	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$88,794	\$0		\$0	\$0	
E-21	Maintenance of Boiler Plant	512.000	\$775,946	\$495,261	\$1,271,207	\$0	\$0	\$0
	1. Reverse Journal Entry made to record Hawthorn SCR performance settlement. (Hyneman)		\$0	\$275,145		\$0	\$0	

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	2. To amortize Hawthorn SCR performance settlement over 5 years. (Hyneman)		\$0	-\$55,029		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$775,946	\$0		\$0	\$0	
	1. To include KCPL adjustment 11. (Hyneman)		\$0	\$275,145		\$0	\$0	
E-22	Maintenance of Electric Plant	513.000	\$144,767	\$0	\$144,767	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$144,767	\$0		\$0	\$0	
E-23	Maintenance of Misl. Steam Plant	514.000	\$4,244	\$0	\$4,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,244	\$0		\$0	\$0	
E-27	Prod Nuclear Oper- Superv & Engineer	517.000	\$427,170	\$0	\$427,170	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$427,170	\$0		\$0	\$0	
E-28	Prod Nuclear - Nuclear Fuel Expense	518.000	\$0	-\$1,834,562	-\$1,834,562	\$0	\$0	\$0
	1. To include the annualized 12 month amortization for DOE refund. (Herrington)		\$0	-\$60,435		\$0	\$0	
	2. To adjust fuel expense to Staff's annualized level (Harris)		\$0	-\$1,774,127		\$0	\$0	
E-29	Prod Nuclear-Nuc. Fuel Expense-KS	518.000	\$0	-\$181,305	-\$181,305	\$0	\$0	\$0
	1. To include KCPL Adjustment 11. (Hyneman)		\$0	-\$181,305		\$0	\$0	
E-30	Coolants and Water	519.000	\$111,206	\$0	\$111,206	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$111,206	\$0		\$0	\$0	
E-31	Steam Expense	520.000	\$614,490	\$0	\$614,490	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$614,490	\$0		\$0	\$0	
E-32	Electric Expense	523.000	\$67,522	\$0	\$67,522	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$67,522	\$0		\$0	\$0	
E-33	Misc. Nuclear Power Expenses-Allocated	524.000	\$1,005,962	\$0	\$1,005,962	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,005,962	\$0		\$0	\$0	
E-40	Prod Nuclear Maint- Suprv & Engineer	528.000	\$282,257	\$0	\$282,257	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$282,257	\$0		\$0	\$0	

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E-41	Prod Nuclear Maint- Maint of Structures	529.000	\$143,729	\$0	\$143,729	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$143,729	\$0		\$0	\$0	
E-42	Prod Nuclear Maint- Maint Reactor Plnt	530.000	\$146,074	\$0	\$146,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$146,074	\$0		\$0	\$0	
E-43	Prod Nuclear Maint- Maint	531.000	\$131,710	\$0	\$131,710	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$131,710	\$0		\$0	\$0	
E-44	Prod Nuclear Maint- Maint of Misc Plnt	532.000	\$90,974	\$0	\$90,974	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$90,974	\$0		\$0	\$0	
E-55	Prod Turbine Oper Suprv & Engineer	546.000	\$78,195	\$0	\$78,195	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$78,195	\$0		\$0	\$0	
E-56	Other Pwr Oper- Fuel Expense	547.000	\$10,244	-\$14,314,216	-\$14,303,972	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,244	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level (Harris)		\$0	-\$14,314,216		\$0	\$0	
E-58	Other Power Generation Exp	548.000	\$52,665	\$0	\$52,665	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$52,665	\$0		\$0	\$0	
E-59	Misc Other Power Generation Exp.	549.000	\$10,190	\$0	\$10,190	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,190	\$0		\$0	\$0	
E-63	Oth Maint-Supr Eng. Struct Gen & Misc.	551.000	\$2,637	\$0	\$2,637	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,637	\$0		\$0	\$0	
E-64	Other Gen Maint of Structures	552.000	\$2,023	\$0	\$2,023	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,023	\$0		\$0	\$0	
E-65	Other Gen Maint of Gen Plant	553.000	\$13,929	\$347,522	\$361,451	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,929	\$0		\$0	\$0	
	2. To restore to expense the amount of test year Spearville warranty proceeds. (See KCPL Production Maintenance Annualization). (Hyneman)		\$0	\$515,000		\$0	\$0	

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	3. To reflect 5- year amortization of Spearville warranty proceeds. (Hyneman)		\$0	-\$167,478		\$0	\$0	
E-66	Other Gen Maint Misc. Other Gen Plt	554.000	\$3,523	\$0	\$3,523	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,523	\$0		\$0	\$0	
E-70	Purchased Power-Energy	555.001	\$0	-\$55,688,982	-\$55,688,982	\$0	\$0	\$0
	1. To include KCPL Adjustment 11. (Hyneman)		\$0	\$2,022,305		\$0	\$0	
	2. To annualize Purchased Power Energy Charges. (Harris)		\$0	-\$57,711,287		\$0	\$0	
E-71	Purchased Power-Capacity (Demand)	555.002	\$0	-\$144,393	-\$144,393	\$0	\$0	\$0
	1. To Annualize Purchased Power Capacity Charges. (Harris)		\$0	-\$144,393		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-74	System Control and Load Dispatch	556.000	\$165,374	-\$152,205	\$13,169	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$165,374	\$0		\$0	\$0	
	2. To remove cost of discontinued Power Marketing Incentive program from cost of service. (Majors)		\$0	-\$152,205		\$0	\$0	
E-75	Other Expenses	557.000	\$410,486	-\$385	\$410,101	\$0	\$0	\$0
	1.Remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$385		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$410,486	\$0		\$0	\$0	
E-80	Trans Oper Suprv and Engrg	560.000	\$134,171	-\$124,707	\$9,464	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$134,171	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$124,707		\$0	\$0	
E-81	Trans Oper- Load Dispatch	561.000	\$47,927	\$0	\$47,927	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$47,927	\$0		\$0	\$0	
E-82	Trans Oper- Station Expenses	562.000	\$10,874	\$0	\$10,874	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,874	\$0		\$0	\$0	
E-83	Trans Oper-OH Line Expense	563.000	\$5,647	\$0	\$5,647	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,647	\$0		\$0	\$0	

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E-84	Trans Oper-Underground Line Expense	564.000	\$50	\$0	\$50	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$50	\$0		\$0	\$0	
E-86	Miscl. Transmission Expense	566.000	\$119,744	\$0	\$119,744	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$119,744	\$0		\$0	\$0	
E-91	Trans Maint-Suprv and Engrg	568.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7	\$0		\$0	\$0	
E-92	Trans Maintenance of Structures	569.000	\$16	\$0	\$16	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16	\$0		\$0	\$0	
E-93	Trans Maintenance of Station Equipment	570.000	\$33,100	\$0	\$33,100	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$33,100	\$0		\$0	\$0	
E-94	Trans Maintenance of Overhead Lines	571.000	\$3,626	\$0	\$3,626	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,626	\$0		\$0	\$0	
E-95	Trans Maintenance of Underground Lines	572.000	\$296	\$0	\$296	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$296	\$0		\$0	\$0	
E-102	Distrb Oper - Supr & Engineering	580.000	\$165,608	\$0	\$165,608	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$165,608	\$0		\$0	\$0	
E-103	Distrb Oper - Load Dispatching	581.000	\$89,131	\$0	\$89,131	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$89,131	\$0		\$0	\$0	
E-104	Distrb Oper - Station Expense	582.000	\$3,664	\$0	\$3,664	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,664	\$0		\$0	\$0	
E-105	Distrb Oper OH Line Expense	583.000	\$151,149	\$0	\$151,149	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$151,149	\$0		\$0	\$0	
E-106	Distrb Oper UG Line Expense	584.000	\$58,142	\$0	\$58,142	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$58,142	\$0		\$0	\$0	

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E-107	Distrb Oper Street Light & Signal Expense	585.000	\$3,578	\$0	\$3,578	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,578	\$0		\$0	\$0	
E-108	Distrb Oper Meter Expense	586.000	\$96,657	\$0	\$96,657	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$96,657	\$0		\$0	\$0	
E-109	Distrb Oper Customer Install Expense	587.000	\$31,979	\$0	\$31,979	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$31,979	\$0		\$0	\$0	
E-110	Distr Oper Misc Distr Expense	588.000	\$350,576	-\$410,018	-\$59,442	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$350,576	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$410,018		\$0	\$0	
E-114	Distrb Maint-Suprv & Engineering	590.000	\$13,086	\$0	\$13,086	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,086	\$0		\$0	\$0	
E-115	Distrb Maint-Structures	591.000	\$6,577	\$0	\$6,577	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,577	\$0		\$0	\$0	
E-116	Distrb Maint-Station Equipment	592.000	\$45,050	\$0	\$45,050	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$45,050	\$0		\$0	\$0	
E-117	Distrb Maint-OH lines	593.000	\$237,906	\$0	\$237,906	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$237,906	\$0		\$0	\$0	
E-118	Dist Mtce OH lines- 100% MO	593.000	\$0	-\$380,167	-\$380,167	\$0	\$0	\$0
	1. To remove amortization of ice storm left in test year (Herrington)		\$0	-\$380,167		\$0	\$0	
E-119	Distrib Maint-Maint Undergrnd Lines	594.000	\$149,269	\$0	\$149,269	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$149,269	\$0		\$0	\$0	
E-121	Distrib Maint-Maint Line Transformer	595.000	\$104,156	\$0	\$104,156	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$104,156	\$0		\$0	\$0	
E-122	Distrib Maint- Maint St Lights/Signal	596.000	\$33,685	\$0	\$33,685	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$33,685	\$0		\$0	\$0	
E-123	Distrib Maint-Maint of Meters	597.000	\$48,113	\$0	\$48,113	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$48,113	\$0		\$0	\$0	
E-124	Distrib Maint-Maint Miscl Distrib Pln	598.000	\$43,704	-\$159,695	-\$115,991	\$0	\$0	\$0
	1. Remove local business meals from test year cost of service. (Harrison)		\$0	-\$159,695		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$43,704	\$0		\$0	\$0	
E-128	Cst Acct-Suprv Mtr Read Clct Miscl	901.000	\$4,357	-\$1,185,132	-\$1,180,775	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,357	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Herrington)		\$0	-\$1,123,569		\$0	\$0	
	3. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$61,563		\$0	\$0	
E-129	Cust Accts Meter Reading Expense	902.000	\$90,769	\$0	\$90,769	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$90,769	\$0		\$0	\$0	
E-130	Customer Accts Records and Collection	903.000	\$566,842	\$191,897	\$758,739	\$0	\$487,808	\$487,808
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$566,842	\$0		\$0	\$0	
	2. To reflect Interest at 8.25% (prime rate 12/31/07 plus 1%) on 13 month average balances of Acct. 235 ending Sept. 2008. MO/KS allocation based on KCPL Adj. 10 (Prenger)		\$0	\$0		\$0	\$487,808	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization. (Boateng)		\$0	\$191,897		\$0	\$0	
E-131	Uncollectible Accounts-MO 100%	904.000	\$0	\$0	\$0	\$0	\$556,250	\$556,250
	1. To adjust bad debt expense to reflect Staff's annualization (Boateng)		\$0	\$0		\$0	\$556,250	
E-137	Cst Assistance Expense-100% MC	908.000	\$60,339	-\$46,770	\$13,569	\$0	\$1,151,920	\$1,151,920
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$60,339	\$0		\$0	\$0	
	2. To include Bulk Power Sales margin in excess of 25% with Interest at customer deposit rate of 8.25%. (Hyneman)		\$0	\$0		\$0	\$1,082,974	
	3. To include interest on Bulk Power Sales margin in excess of 25% at customer deposit rate of 8.25% at September 30th, 2008. (Hyneman)		\$0	\$0		\$0	\$68,946	

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	4. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$46,770		\$0	\$0	
E-139	Amort of Deferred DSM 100% MO	908.000	\$0	\$0	\$0	\$0	\$1,615,103	\$1,615,103
	1. To include September 2008 AFUDC rate of return on vintage 1 ER-2006-0314 deferral. (Hyneman)		\$0	\$0		\$0	\$144,141	
	2. To include September 2008 AFUDC rate of return on vintage 2 ER-2007-0291 deferral. (Hyneman)		\$0	\$0		\$0	\$302,519	
	3. To include September 2008 AFUDC rate of return on vintage 3 ER-2009-0089 deferral. (Hyneman)		\$0	\$0		\$0	\$352,814	
	4. To amortize vintage 1 ER-2006-0314 deferral. (Hyneman)		\$0	\$0		\$0	\$239,666	
	5. To amortize vintage 2 ER-2007-0291 deferral. (Hyneman)		\$0	\$0		\$0	\$448,625	
	6. To amortize vintage 3 ER-2009-0089 deferral. (Hyneman)		\$0	\$0		\$0	\$483,970	
	7. To remove test year per books DSM amortization. (Hyneman)		\$0	\$0		\$0	-\$356,632	
E-140	Public Information	908.000	\$0	-\$641,455	-\$641,455	\$0	\$0	\$0
	1. To include KCPL adjustment 11. (Hyneman)		\$0	-\$641,455		\$0	\$0	
E-141	Information and Instruction Ads	909.000	\$0	-\$955,316	-\$955,316	\$0	\$0	\$0
	1. To transfer Advertising costs to Demand Side Management (DSM) deferral (Prenger)		\$0	-\$463,150		\$0	\$0	
	2. Remove Advertising costs primarily image related and administrative charges (Prenger)		\$0	-\$338,183		\$0	\$0	
	3. Reflect KCPL's Advertising adjustment to remove image advertising (Prenger)		\$0	-\$243,804		\$0	\$0	
	4. To include KCPL adjustment 11. (Hyneman)		\$0	\$89,821		\$0	\$0	
E-147	Sales Demonstration and Selling	912.000	\$58,278	\$0	\$58,278	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$58,278	\$0		\$0	\$0	
E-149	Miscl. Sales Expense	916.000	\$9,889	\$18,807	\$28,696	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$9,889	\$0		\$0	\$0	
	2. To include KCPL adjustment 11. (Hyneman)		\$0	\$18,807		\$0	\$0	
E-153	Admin & Gen-Administrative Salaries	920.000	\$2,975,418	\$2,641,302	\$5,616,720	\$0	\$0	\$0
	1. To remove employee severance pay from test year cost of service. (Harrison)		\$0	-\$136,284		\$0	\$0	
	2. To remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$19,526		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,975,418	\$0		\$0	\$0	

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	4. To include KCPL adjustment 11. (Hyneman)		\$0	\$7,982,996		\$0	\$0	
	5. To remove test year equity compensation awards under the GPE Long Term Incentive Compensation Program. (Majors)		\$0	-\$4,663,008		\$0	\$0	
	6. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$522,876		\$0	\$0	
E-154	A & G Off Supply- Allocated	921.000	\$965	-\$932,178	-\$931,213	\$0	\$0	\$0
	1. To remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$3,784		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$965	\$0		\$0	\$0	
	3. To remove employee severance pay from test year cost of service. (Harrison)		\$0	-\$31,243		\$0	\$0	
	4. To remove spousal travel from test year cost of service. (Harrison)		\$0	-\$6,673		\$0	\$0	
	5. To remove local business meals from test year cost of service. (Harrison)		\$0	-\$340,478		\$0	\$0	
	6. To remove inappropriate, excessive, and unsupported costs charged to KCPL through GPE and KCPL officer expense reports. (Hyneman)		\$0	-\$550,000		\$0	\$0	
E-157	Employee Travel Benefits	921.000	\$0	-\$161,779	-\$161,779	\$0	\$0	\$0
	1. To adjust KCPL employee relocation expense to a normalized level (Harrison)		\$0	-\$161,147		\$0	\$0	
	2. To remove travel expense (Harrison)		\$0	-\$632		\$0	\$0	
E-158	Admin Expense Transfer Credit	922.000	-\$81,804	\$0	-\$81,804	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		-\$81,804	\$0		\$0	\$0	
E-160	Outside Services Employed-Allocated	923.000	\$124	-\$392,762	-\$392,638	\$0	\$0	\$0
	1. To remove from KCPL COS amounts billed by GPES Adj. 8 Interest and Earning Tax (Harrison)		\$0	-\$304,382		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$124	\$0		\$0	\$0	
	3. To adjust GPE billed Payroll Taxes to annualized levels. (Majors)		\$0	-\$88,380		\$0	\$0	
E-161	Outside Services-100 % MO	923.000	\$0	\$385,000	\$385,000	\$0	\$0	\$0
	1. To include KCPL Adjustment 11 (Hyneman)		\$0	\$385,000		\$0	\$0	
E-162	Outside Services- 100% KS	923.000	\$0	\$264,183	\$264,183	\$0	\$0	\$0
	1. To include KCPL Adjustment 11 (Hyneman)		\$0	\$264,183		\$0	\$0	
E-163	Property Insurance	924.000	\$0	-\$892,363	-\$892,363	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance (Herrington)		\$0	-\$892,363		\$0	\$0	

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E-164	Injuries and Damages	925.000	\$75,884	\$1,785,893	\$1,861,777	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$75,884	\$0		\$0	\$0	
	3. To include a three year average 2006-2008 of cash payouts for injuries & damages (Herrington)		\$0	\$1,732,350		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property (Herrington)		\$0	\$53,543		\$0	\$0	
E-165	Employee Pensions and Benefits	926.000	\$14,511	\$869,645	\$884,156	\$0	\$0	\$0
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$2,873,063		\$0	\$0	
	2. To reflect the FAS 87 Pension cost of the 2008 level (Harrison)		\$0	-\$7,434,696		\$0	\$0	
	3. To amortize the FAS 88 Pension costs over 5 years (Harrison)		\$0	\$3,508,210		\$0	\$0	
	4. To reflect the FAS 158 remeasurement pension expense at the 2008 level (Harrison)		\$0	\$1,121,527		\$0	\$0	
	5. To reflect the FAS 158 remeasurement FAS 106 expense at the 2008 level (Harrison)		\$0	\$305,003		\$0	\$0	
	6. To reflect FAS 106 costs for 2008 (Harrison)		\$0	\$806,723		\$0	\$0	
	7. To amortize Wolf Creek FAS 88 OPEBS costs over 5 years (Harrison)		\$0	\$47,921		\$0	\$0	
	8. Remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$27,575		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	10. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$14,511	\$0		\$0	\$0	
	11. No adjustment		\$0	\$0		\$0	\$0	
	12. To normalize SERP expense based on recurring cash payments to retired former KCPL executives. (Hyneman)		\$0	-\$353,278		\$0	\$0	
	13. To adjust test year 401K expense to reflect Staff's annualized level. (Majors)		\$0	\$349,429		\$0	\$0	
	14. To include KCPL Adjustment 11-WC FAS 88 (Hyneman)		\$0	\$129,394		\$0	\$0	
	15. To include KCPL Adjustment 11-talent assessment (Hyneman)		\$0	\$642,226		\$0	\$0	
	17. To remove costs of Worlds of Fun and other employee events, Account 923003. (Prenger)		\$0	-\$240,464		\$0	\$0	
	18. To remove other catering costs, Account 926004. (Prenger)		\$0	-\$2,647		\$0	\$0	
	19. To adjust for annualized level of medical and other benefits. (Majors)		\$0	-\$20,759		\$0	\$0	
	20. To adjust for annualized level of benefits billed from WCNO. (Majors)		\$0	-\$834,432		\$0	\$0	

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E-168	Reg Comm Exp-FERC Assessment	928.003	\$0	\$24,735	\$24,735	\$0	\$0	\$0
	1. To reflect FERC Assessment charges for the 12 months ended September 2008 (Prenger/Hyneman)		\$0	\$24,735		\$0	\$0	
E-171	Reg Comm Exp- MPSC Assessment 100% to MO	928.001	\$0	-\$39,878	-\$39,878	\$0	\$0	\$0
	1. Annualize MPSC Assessment to 2009 assessment amount-KCPL (Prenger)		\$0	-\$39,878		\$0	\$0	
E-172	Reg Comm Exp- Mo Proceeding 100% to MO	928.011	\$81,665	\$0	\$81,665	\$0	\$275,696	\$275,696
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$81,665	\$0		\$0	\$0	
	2. Adjustment to remove fully recovered ER-2006-0314 (2006) rate case expense (Prenger/Hyneman)		\$0	\$0		\$0	-\$528,251	
	3. To amortize rate case expense for ER-2007-0291 (697,255) over 2 years (Prenger)		\$0	\$0		\$0	\$348,627	
	4. To amortize rate case expense for ER-2009-0089 over 2 years (Prenger)		\$0	\$0		\$0	\$455,320	
E-173	Reg Comm Exp- Ks Proceeding 100% to KS	928.012	\$56,854	\$0	\$56,854	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$56,854	\$0		\$0	\$0	
E-174	Reg Comm Exp - FERC Proceedings - Allocated	928.020	\$7,575	\$0	\$7,575	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,575	\$0		\$0	\$0	
E-176	Regulatory Comm Exp-- Misc Regulatory Filings	928.000	\$13,358	\$0	\$13,358	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,358	\$0		\$0	\$0	
E-177	Load Research Expenses- 100% to Missouri	928.003	\$1,427	\$0	\$1,427	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,427	\$0		\$0	\$0	
E-179	General Advertising Expense	930.100	\$20,342	-\$361,614	-\$341,272	\$0	\$0	\$0
	1. To transfer Advertising costs to Demand Side Management (DSM) deferral (Prenger)		\$0	-\$62,260		\$0	\$0	
	2. Remove Advertising costs primarily image related and administrative charges (Prenger)		\$0	-\$118,037		\$0	\$0	
	3. Refelected KCPL's Advertising adjustments to remove image advertising (Prenger)		\$0	-\$162,954		\$0	\$0	
	4. Reflect KCPL's Advertising adjustments to remove institutional/image advertising (Prenger)		\$0	-\$18,363		\$0	\$0	
	5. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$20,342	\$0		\$0	\$0	

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E-180	Miscl. General Expense	930.200	\$55,997	-\$483,840	-\$427,843	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$55,997	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$483,840		\$0	\$0	
E-181	Admin & General Expense-Rents	931.000	\$1,038	-\$514,103	-\$513,065	\$0	\$0	\$0
	1. Normalize lease Expense for 1201 Walnut Building (Harrison)		\$0	-\$514,103		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,038	\$0		\$0	\$0	
E-182	Transportation Expense	933.000	\$313,717	-\$1,944,599	-\$1,630,882	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$313,717	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)		\$0	-\$1,944,599		\$0	\$0	
E-185	Maint. Of General Plant	935.000	\$69,452	\$0	\$69,452	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$69,452	\$0		\$0	\$0	
E-189	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	-\$55,749,758	-\$55,749,758
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$55,749,758	
E-190	Other Depreciation	403.001	\$0	\$0	\$0	\$0	-\$41,437	-\$41,437
	1. To reduce depreciation expense relation to the settlement in account 312 (Hyneman)		\$0	\$0		\$0	-\$13,575	
	2. To reduce depreciation expense relation to the settlement in account 315 (Hyneman)		\$0	\$0		\$0	-\$27,862	
E-200	Taxes Other Than Income Taxes-Allocated	408.100	\$0	\$4,742,658	\$4,742,658	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include KCPL Adjustment 11-talent assessment FICA-KS (Hyneman)		\$0	\$292,174		\$0	\$0	
	4. To include KCPL Adjustment 11-talent assessment FICA-MO (Hyneman)		\$0	\$335,443		\$0	\$0	
	5. To adjust for annualized amount of FICA, FUTA, and SUTA taxes. (Majors)		\$0	\$1,603,204		\$0	\$0	
	6. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Majors)		\$0	\$221,431		\$0	\$0	
	7. To adjust for annualized property tax expense (Herrington)		\$0	\$2,290,406		\$0	\$0	
E-201	Gross Receipts Tax-100% MO	408.200	\$0	\$0	\$0	\$0	-\$43,435,949	-\$43,435,949

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	1. To eliminate Gross Receipts Tax (Boateng)		\$0	\$0		\$0	-\$43,435,949	
E-202	KCMO City Earnings Tax-100% MO	408.300	\$0	-\$462,816	-\$462,816	\$0	\$0	\$0
	1. To eliminate Kansas City Corporate Taxes for test year and reflect in income tax rates (Harrison)		\$0	-\$462,816		\$0	\$0	
E-207	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	-\$1,591,046	-\$1,591,046
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$1,591,046	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$62,742,823	-\$62,742,823
Total Operating & Maint. Expense			\$14,082,360	-\$89,241,116	-\$75,158,756	\$0	-\$96,731,413	-\$96,731,413

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Line Number	A Description	B Percentage Rate	C Test Year	D 7.73% Return	E 7.99% Return	F 8.24% Return
1	TOTAL NET INCOME BEFORE TAXES		\$149,666,565	\$129,620,879	\$134,867,871	\$140,114,864
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$84,731,916	\$84,731,916	\$84,731,916	\$84,731,916
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$249,403	\$249,403	\$249,403	\$249,403
6	Book Nuclear Fuel Amortization		\$12,154,365	\$12,154,365	\$12,154,365	\$12,154,365
7	Book Amortization Expense		\$32,731,066	\$32,731,066	\$32,731,066	\$32,731,066
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$129,866,750	\$129,866,750	\$129,866,750	\$129,866,750
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.0150%	\$38,274,185	\$38,274,185	\$38,274,185	\$38,274,185
11	Tax Straight-Line Depreciation		\$77,551,944	\$77,551,944	\$77,551,944	\$77,551,944
12	Production Income Deduction		\$1,979,649	\$1,979,649	\$1,979,649	\$1,979,649
13	IRS Nuclear Fuel Amortization		\$7,553,014	\$7,553,014	\$7,553,014	\$7,553,014
14	IRS Amortization Deduction		\$2,898,254	\$2,898,254	\$2,898,254	\$2,898,254
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$128,257,046	\$128,257,046	\$128,257,046	\$128,257,046
16	NET TAXABLE INCOME		\$151,276,269	\$131,230,583	\$136,477,575	\$141,724,568
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$151,276,269	\$131,230,583	\$136,477,575	\$141,724,568
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$7,998,443	\$6,960,200	\$7,231,962	\$7,503,724
20	Deduct City Inc Tax - Fed. Inc. Tax		\$983,296	\$852,999	\$887,104	\$921,210
21	Federal Taxable Income - Fed. Inc. Tax		\$142,294,530	\$123,417,384	\$128,358,509	\$133,299,634
22	Federal Income Tax at the Rate of	35.00%	\$49,803,086	\$43,196,084	\$44,925,478	\$46,654,872
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$4,883,779	\$4,883,779	\$4,883,779	\$4,883,779
25	Research and Development Tax Credit		\$283,550	\$283,550	\$283,550	\$283,550
26	Net Federal Income Tax		\$44,635,757	\$38,028,755	\$39,758,149	\$41,487,543
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$151,276,269	\$131,230,583	\$136,477,575	\$141,724,568
29	Deduct Federal Income Tax at the Rate of	50.000%	\$22,317,879	\$19,014,378	\$19,879,075	\$20,743,772
30	Deduct City Income Tax - MO. Inc. Tax		\$983,296	\$852,999	\$887,104	\$921,210
31	Missouri Taxable Income - MO. Inc. Tax		\$127,975,094	\$111,363,206	\$115,711,396	\$120,059,586
32	Missouri Income Tax at the Rate of	6.250%	\$7,998,443	\$6,960,200	\$7,231,962	\$7,503,724
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$151,276,269	\$131,230,583	\$136,477,575	\$141,724,568
35	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	City Taxable Income		\$151,276,269	\$131,230,583	\$136,477,575	\$141,724,568
38	City Income Tax at the Rate of	0.650%	\$983,296	\$852,999	\$887,104	\$921,210
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$44,635,757	\$38,028,755	\$39,758,149	\$41,487,543
41	State Income Tax		\$7,998,443	\$6,960,200	\$7,231,962	\$7,503,724
42	City Income Tax		\$983,296	\$852,999	\$887,104	\$921,210
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$53,617,496	\$45,841,954	\$47,877,215	\$49,912,477
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$9,046,223	-\$9,046,223	-\$9,046,223	-\$9,046,223
46	Amortization of Deferred ITC		-\$1,167,051	-\$1,167,051	-\$1,167,051	-\$1,167,051
47	Amort of Excess Deferred Income Taxes		-\$688,567	-\$688,567	-\$688,567	-\$688,567
48	Amort of Prior Deferred Taxes- tax rate change		-\$3,634,122	-\$3,634,122	-\$3,634,122	-\$3,634,122
49	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,111
50	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
51	TOTAL DEFERRED INCOME TAXES		-\$14,375,636	-\$14,375,636	-\$14,375,636	-\$14,375,636
52	TOTAL INCOME TAX		\$39,241,860	\$31,466,318	\$33,501,579	\$35,536,841

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
Updated Through September 30, 2008
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.25%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.25%
1	Common Stock	\$2,616,100,000	50.65%		4.685%	4.938%	5.191%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.76%	4.29%	0.032%	0.032%	0.032%
4	Long Term Debt	\$2,510,430,000	48.60%	6.20%	3.015%	3.015%	3.015%
5	Short Term Debt	\$0	0.00%	3.38%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,165,530,000	100.00%		7.732%	7.985%	8.238%
8	PreTax Cost of Capital				10.322%	10.714%	11.106%

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
Updated Through September 30, 2008
Executive Case Summary

A	B	
Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$672,834,655
2	Total Missouri Rate Revenue By Rate Schedule	\$587,266,035
3	Missouri Retail kWh Sales	8,963,812,292
4	Average Rate (Cents per kWh)	6.552
5	Annualized Customer Number	267,709
6	Profit (Return on Equity)	\$63,092,107
7	Interest Expense	\$38,274,185
8	Annualized Payroll	\$88,142,916
9	Utility Employees	3,265
10	Depreciation	\$84,773,353
11	Net Investment Plant	\$1,613,509,896
12	Pensions	\$421,028

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
Updated Through September 30, 2008
Rate Revenue Summary

A Line Number	B Description	C As Billed	D Adjustments			E Adjustments			G Annualize for 2008 rate change	H Large Power New Customer Accounts
			Billing Adjustments	Customer Rate Switchover Adjustment	Weather/ Switch Adjustment	Large Switchover Adjustment	Weather/ Switch Adjustment			
1	MISSOURI RATE REVENUES									
2	RATE REVENUE BY RATE SCHEDULE									
3	Residential	\$201,545,112	\$0	\$0	-\$6,692,454	\$0	\$17,524,979	\$0		
4	Small General Service	\$39,139,518	\$0	\$0	-\$2,864,129	\$0	\$2,537,575	\$0		
5	Medium General Service	\$72,612,578	\$0	\$0	\$7,433,137	\$0	\$1,236,874	\$0		
6	Large General Service	\$128,932,103	\$189,653	\$0	-\$8,222,898	\$0	\$8,206,149	\$0		
7	Large Power	\$103,346,331	-\$4,364,334	\$938,877	\$0	\$0	\$7,047,207	\$6,728,869		
8	Lighting	\$6,876,346	\$0	\$0	\$0	\$0	\$446,962	\$0		
9	Billing Adjustment to match FERC form 1a	-\$4,334,401	\$4,174,681	\$0	-\$10,346,344	\$0	\$0	\$0		
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$548,117,587	\$0	\$938,877	-\$10,346,344	\$938,877	\$36,999,746	\$6,728,869		
11	OTHER RATE REVENUE									
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
13	TOTAL MISSOURI RATE REVENUES	\$548,117,587	\$0	\$938,877	-\$10,346,344	\$938,877	\$36,999,746	\$6,728,869		

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007
Updated Through September 30, 2008
Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$1,111,458	\$751,412	\$10,472,479	\$212,017,591
4	Small General Service	-\$134,870	\$174,638	-\$286,786	\$38,852,732
5	Medium General Service	-\$20,808	-\$1,196,544	\$7,452,659	\$80,065,237
6	Large General Service	\$433,143	\$5,939,719	\$6,545,766	\$135,477,869
7	Large Power	-\$7,932	\$0	\$10,342,687	\$113,689,018
8	Lighting	\$0	\$0	\$446,962	\$7,323,308
9	Billing Adjustment to match FERC form 1a	\$0	\$0	\$4,174,681	-\$159,720
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$841,925	\$5,669,225	\$39,148,448	\$587,266,035
11	OTHER RATE REVENUE				
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	-\$841,925	\$5,669,225	\$39,148,448	\$587,266,035

Kansas City Power Light
Case No. ER-2009-0089
Test Year 2007

Updated Through September 30, 2008
Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C		D		E		G Load Growth	H Total kWh Sales
		TY As Billed kWh Sales	Other Adjustments	Weather/Rate Switching	365-Day Adjustment	Adjustments			
1	NATIVE LOAD								
2	Missouri Retail	8,998,283,995	-116,160,908	-135,775,118	-21,108,150			238,572,473	8,963,812,292
3	Wholesale	106,834,993	0	-948,529	-9,039,390			0	96,847,074
4	Non-Missouri Retail	6,635,771,006	-6,151,696	-90,214,931	-16,774,947			103,559,071	6,626,188,503
5	Firm Capacity Customers	1,018,645,443	0	0	0			0	1,018,645,443
6	Company use	24,329,300	0	0	0			0	24,329,300
7	TOTAL NATIVE LOAD	16,783,864,737	-122,312,604	-226,938,578	-46,922,487			342,131,544	16,729,822,612
8	LOSSES							5.34%	886,305,579
9	NET SYSTEM INPUT								17,616,128,191