

Exhibit No.:
Issue: Minimum Filing Requirements,
Depreciation Rates,
And Rate Design
Witness: Tim M. Rush
Type of Exhibit: Direct Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2007-____
Date Testimony Prepared: January 31, 2007

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2007-____

DIRECT TESTIMONY

OF

TIM M. RUSH

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
January 2007**

DIRECT TESTIMONY

OF

TIM M. RUSH

Case No. ER-2007-_____

1 **Q: Please state your name and business address.**

2 A: My name is Tim M. Rush. My business address is 1201 Walnut, Kansas City, Missouri
3 64106-2124.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company ("KCPL" or "Company") as
6 Director, Regulatory Affairs.

7 **Q: What are your responsibilities?**

8 A: My general responsibilities include overseeing the preparation of the rate case, class cost
9 of service and rate design of the Company. I am also responsible for overseeing the
10 regulatory reporting and general activities as they relate to the Missouri Public Service
11 Commission ("MPSC").

12 **Q: Please describe your education, experience and employment history.**

13 A: In addition to public schools, I received a Master's Degree in Business Administration
14 from Northwest Missouri State University in Maryville, Missouri. I did my
15 undergraduate study at both the University of Kansas in Lawrence and the University of
16 Missouri in Columbia. I received a Bachelor of Science Degree in Business
17 Administration with a concentration in Accounting from the University of Missouri in
18 Columbia.

1 **Q: Have you previously testified in a proceeding at the MPSC or before any other**
2 **utility regulatory agency?**

3 A: I have testified on numerous occasions before the MPSC on a variety of issues affecting
4 regulated public utilities.

5 **Q: What is the purpose of your testimony?**

6 A: The purpose of my testimony is to explain how KCPL has satisfied the MPSC's
7 minimum filing requirements ("MFR"), address several new depreciation rates and to
8 explain KCPL's proposed rate design.

9 **I. MINIMUM FILING REQUIREMENTS**

10 **Q: What is the purpose of this part of your testimony?**

11 A: My purpose is to confirm that KCPL has satisfied the MPSC's MFR, as set forth in 4
12 CSR § 240-3.030 and 4 CSR § 240-3.160.

13 **Q: How did KCPL satisfy the MFR?**

14 A: The following information was prepared addressing the specific requirements of the MFR
15 as outlined in 4 CSR § 240-3.030(3):

16 A: Letter of transmittal

17 B: General information, including:

- 18 1. the amount of dollars of the aggregate annual increase and percentage
19 over current revenues;
- 20 2. names of counties and communities affected;
- 21 3. the number of customers to be affected;
- 22 4. the average change requested in dollars and percentage change from
23 current rates;

- 1 5. the proposed annual aggregate change by general categories of service
2 and by rate classification;
3 6. press releases relative to the filing; and
4 7. a summary of reasons for the proposed changes.

5 **Q: Are you sponsoring this information?**

6 A: Yes, I am.

7 **Q: Was this information prepared under your direct supervision?**

8 A: Yes, it was.

9 **Q: Were the provisions of 4 CSR § 240-3.160 also addressed, concerning a depreciation**
10 **study, database and property unit catalog?**

11 A: Pursuant to 4 CSR § 240-3.160(1)(A), the Company is not required to submit the
12 information included in this section with this filing because the MPSC staff has received
13 these items from the Company within the three years prior to the Company filing for a
14 general increase. The depreciation and amortization rates were addressed in the Order of
15 the Commission in the rate case that was just concluded (Case No. ER-2006-0314) and
16 are set out in Schedule TMR-3 to my testimony.

17 **Q: Have you added any new accounts since the last case?**

18 A. Yes. Several new accounts have been added. As set out in the Regulatory Plan, the wind
19 generation depreciation rates were established to have a twenty-year depreciable life, or a
20 5% depreciation rate. The 5% depreciation rate was used for all accounts identified with
21 the wind project in the last case. Since that time, two new accounts associated with the
22 wind project have been added, accounts 342, Fuel Holders, Producers and ACC. Equip.,
23 and 346, Misc. Power Plant Equipment. We believe the same depreciation rate of 5%

1 for these accounts as all other wind accounts is appropriate, and have used that rate in this
2 case. We have also included a new account 346, Combustion Turbine – Misc. Power
3 Plant Equipment. We recommend, and for purposes of this case used, a depreciation rate
4 of 4.12%, consistent with all accounts in the Combustion Turbine area. Additionally,
5 account 303 was added, Intangible-Substation (similar to Account 353). This account
6 was set up for access to substation equipment owned by another utility, and the
7 depreciation rate recommended and used in this case is the same as for Account 353 –
8 Substation Equipment (2.24%).

9 **Q: Have the depreciation rates for these accounts been approved by the Commission?**

10 A: No, they have not. KCPL intends to file an Accounting Authority Order, requesting
11 approval of these rates in the near future.

12 **Q: Are these new accounts and the depreciation rates used for purposes of this case**
13 **reflected in Schedule TMR-3, attached to your testimony?**

14 A: Yes, all the depreciation rates used in the case are listed on Schedule TMR-3, including
15 the rates for these new accounts.

16 **II. ELECTRIC RATE DESIGN**

17 **Q: Are you sponsoring the electric tariffs filed in this case?**

18 A: Yes, I am.

19 **Q: Please describe the proposed changes in rate design being recommended in this**
20 **proceeding.**

21 A: The Company is recommending an equal percentage increase to all customer classes with
22 no changes in rate design. The overall increase being recommended is 8.3% to each of
23 the tariffs.

1 **Q. Why are you not asking for changes in rate design beyond an equal percentage**
2 **increase?**

3 A. In compliance with the Commission's order in the rate case just concluded, the Company
4 implemented numerous changes as a result of a class cost of service study, line loss study
5 and a stipulation and agreement between the parties on the rate design. The MPSC
6 approved that Stipulation and Agreement in its December 21, 2006 Report and Order in
7 Case No. ER-2006-0314. These changes shifted revenues within classes and adjusted
8 rates to reflect the current line loss study. Additionally, as part of the Regulatory Plan,
9 the parties agreed in the Stipulation and Agreement not to file new or updated class cost
10 of service studies or to propose changes to rate structures in this case.

11 **Q: What impact do the changes in rates have on the residential general use class?**

12 A: Attached and marked as Schedule TMR-2 is a comparison for various usage levels of
13 typical residential general use class customers.

14 **Q: Are you recommending any other tariff changes unrelated to the rate increase?**

15 A: Yes, KCPL's current Municipal Street Lighting Service and Municipal Traffic Signal
16 Control Service tariffs, contain pricing for specific equipment that is obsolete and no
17 longer used.

18 **Q: Are any customers being billed for these equipment options?**

19 A: No, KCPL does not have any customers being billed for these equipment options, and
20 KCPL does not expect any in the future.

1 **Q: Are there any impacts related to the Company's revenue requirements, or**
2 **Customer Service due to this recommendation?**

3 A: No, KCPL is merely seeking to make these tariffs current by deleting options that are
4 obsolete due to changes in technology.

5 **Q. Are you recommending any changes to the Company's rules and regulations?**

6 A: No.

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

8 A: Yes, it does.

NICOLE A. WEHRY
Notary Public - Notary Seal
STATE OF MISSOURI
Jackson County
My Commission Expires: Feb. 4, 2007

MISSOURI RESIDENTIAL GENERAL SERVICES SUMMARY OF PROPOSAL SCENARIO

Cust Chg	Current Rates	Proposed Rates	Overall Increase (%)
JURISDICTITIONAL INCREASE (%)			
CUSTOMER CHARGE			
One Meter	6.88	7.45	8.285%
Two Meters	8.48	9.18	8.255%
ENERGY CHARGE			
Summer Rate			
0-600	0.0834	0.0903	8.273%
600-1000	0.0834	0.0903	8.273%
1000+	0.0834	0.0903	8.273%
Winter Rates			
<u>Winter Gen - RESA/RESC</u>			
0-600	0.0750	0.0812	8.267%
600-1000	0.0448	0.0485	8.259%
1000+	0.0374	0.0405	8.289%
<u>Winter Gen&S/H - RESB</u>			
0-600	0.0527	0.0571	8.349%
600-1000	0.0527	0.0571	8.349%
1000+	0.0367	0.0397	8.174%
<u>Sep Space Heat Mtr</u>			
Winter	0.0358	0.0388	8.380%
Summer	0.0834	0.0903	8.273%
T-O-U (RTOD)			
Customer Charge	10.61	11.49	8.294%
Summer On-Peak	0.1278	0.1384	8.294%
Summer Off-Peak	0.0712	0.0771	8.287%
Winter	0.0527	0.0571	8.349%

**MISSOURI SMALL GENERAL SERVICES
SUMMARY OF PROPOSAL SCENARIO**

Cust Chg	Current Rates	PROPOSED RATES	Overall Increase (%)
JURISDICTITIONAL INCREASE (%)			
A: CUSTOMER CHARGE			
Metered Service:			
0-24 KW	12.35	13.38	8.340%
25-199 KW	34.22	37.06	8.299%
200-999 KW	69.50	75.27	8.302%
1001+ KW	593.43	642.72	8.306%
Unmetered Service	5.17	5.60	8.317%
Separately Metered Space Heat	1.60	1.73	8.125%
B: FACILITIES CHARGE			
SECONDARY:			
0-25 KW	-	-	
26+ KW	1.987	2.152	8.304%
PRIMARY:			
0-26 KW	-	-	
27+ KW	1.942	2.103	8.290%
C: ENERGY CHARGE			
<u>SECONDARY-SUMMER:</u>			
0-180 hrs use per month	0.11040	0.1196	8.333%
181-360 hrs use per month	0.05239	0.0567	8.227%
361+ hrs use per month	0.04667	0.0505	8.207%
<u>SECONDARY-WINTER:</u>			
0-180 hrs use per month	0.08579	0.0929	8.288%
181-360 hrs use per month	0.04188	0.0454	8.405%
361+ hrs use per month	0.03779	0.0409	8.230%
<u>PRIMARY-SUMMER:</u>			
0-180 hrs use per month	0.10788	0.1168	8.268%
181-360 hrs use per month	0.05119	0.0554	8.224%
361+ hrs use per month	0.04560	0.0494	8.333%
<u>PRIMARY-WINTER:</u>			
0-180 hrs use per month	0.08383	0.0908	8.314%
181-360 hrs use per month	0.04092	0.0443	8.260%
361+ hrs use per month	0.03692	0.0400	8.342%
<u>SECONDARY-WINTER - ALL ELECTRIC</u>			
0-180 hrs use per month	0.06156	0.0667	8.350%
181-360 hrs use per month	0.03904	0.0423	8.350%
361+ hrs use per month	0.03904	0.0423	8.350%
<u>PRIMARY-WINTER - ALL ELECTRIC</u>			
0-180 hrs use per month	0.06015	0.0651	8.229%
181-360 hrs use per month	0.03815	0.0413	8.257%
361+ hrs use per month	0.03815	0.0413	8.257%
D: SEPARATELY METERED S/H-WINTER			
SECONDARY	0.03968	0.043	8.367%
PRIMARY	-	-	

**MISSOURI MEDIUM GENERAL SERVICE
SUMMARY OF PROPOSAL SCENARIO**

Cust Chg	Current Rates	PROPOSED RATES	Overall Increase (%)
JURISDICTIONAL INCREASE (%)			
A: CUSTOMER CHARGE			
0-24 KW	34.22	37.06	8.299%
25-199 KW	34.22	37.06	8.299%
200-999 KW	69.50	75.27	8.302%
1001+ KW	593.43	642.72	8.306%
Separately Metered Space Heat	1.60	1.73	8.125%
B: FACILITIES CHARGE			
SECONDARY:	1.987	2.152	8.304%
PRIMARY:	1.648	1.785	8.313%
C: DEMAND CHARGE			
SECONDARY-SUMMER:	2.789	3.021	8.318%
SECONDARY-WINTER	1.419	1.537	8.316%
PRIMARY-SUMMER	2.725	2.951	8.294%
PRIMARY-WINTER	1.386	1.501	8.297%
SECONDARY-WINTER - ELEC ONLY	2.010	2.177	8.308%
PRIMARY-WINTER - ELEC ONLY	1.965	2.128	8.295%
D: ENERGY CHARGE			
<u>SECONDARY-SUMMER:</u>			
0-180 hrs use per month	0.07290	0.0790	8.368%
181-360 hrs use per month	0.04980	0.0539	8.233%
361+ hrs use per month	0.04210	0.0456	8.314%
<u>SECONDARY-WINTER:</u>			
0-180 hrs use per month	0.06300	0.0682	8.254%
181-360 hrs use per month	0.03780	0.0409	8.201%
361+ hrs use per month	0.03170	0.0343	8.202%
<u>PRIMARY-SUMMER:</u>			
0-180 hrs use per month	0.07120	0.0771	8.287%
181-360 hrs use per month	0.04870	0.0527	8.214%
361+ hrs use per month	0.04110	0.0445	8.273%
<u>PRIMARY-WINTER:</u>			
0-180 hrs use per month	0.06150	0.0666	8.293%
181-360 hrs use per month	0.03690	0.0400	8.401%
361+ hrs use per month	0.03100	0.0336	8.387%
<u>SECONDARY-WINTER - ALL ELECTRIC</u>			
0-180 hrs use per month	0.04050	0.0439	8.395%
181-360 hrs use per month	0.02670	0.0289	8.240%
361+ hrs use per month	0.02440	0.0264	8.197%
<u>PRIMARY-WINTER - ALL ELECTRIC</u>			
0-180 hrs use per month	0.03960	0.0429	8.333%
181-360 hrs use per month	0.02610	0.0283	8.429%
361+ hrs use per month	0.02390	0.0259	8.368%
E: SEPARATELY METERED S/H-WINTER			
SECONDARY	0.03330	0.0361	8.408%
PRIMARY	-	-	
F: REACTIVE DEMAND ADJUSTMENT	0.499	0.540	8.216%

**MISSOURI LARGE GENERAL SERVICE
SUMMARY OF PROPOSAL SCENARIO**

Cust Chg	Current Rates	Proposed Rates	Overall Increase (%)
JURISDICTIONAL INCREASE (%)			
A: CUSTOMER CHARGE			
0-24 KW	69.50	75.27	8.302%
25-199 KW	69.50	75.27	8.302%
200-999 KW	69.50	75.27	8.302%
1001+ KW	593.43	642.72	8.306%
Separately Metered Space Heat	1.60	1.73	8.125%
B: FACILITIES CHARGE			
SECONDARY:	1.987	2.152	8.304%
PRIMARY:	1.648	1.785	8.313%
C: DEMAND CHARGE			
SECONDARY-SUMMER:	4.034	4.369	8.304%
SECONDARY-WINTER	2.172	2.352	8.287%
PRIMARY-SUMMER	3.942	4.269	8.295%
PRIMARY-WINTER	2.122	2.298	8.294%
SECONDARY-WINTER - ELEC ONLY	2.010	2.177	8.308%
PRIMARY-WINTER - ELEC ONLY	1.965	2.128	8.295%
D: ENERGY CHARGE			
<u>SECONDARY-SUMMER:</u>			
0-180 hrs use per month	0.05930	0.0642	8.263%
181-360 hrs use per month	0.04510	0.0488	8.204%
361+ hrs use per month	0.03530	0.0382	8.215%
<u>SECONDARY-WINTER:</u>			
0-180 hrs use per month	0.05450	0.0590	8.257%
181-360 hrs use per month	0.03470	0.0376	8.357%
361+ hrs use per month	0.02970	0.0322	8.418%
<u>PRIMARY-SUMMER:</u>			
0-180 hrs use per month	0.05790	0.0627	8.290%
181-360 hrs use per month	0.04410	0.0478	8.390%
361+ hrs use per month	0.03440	0.0373	8.430%
<u>PRIMARY-WINTER:</u>			
0-180 hrs use per month	0.05320	0.0576	8.271%
181-360 hrs use per month	0.03390	0.0367	8.260%
361+ hrs use per month	0.02910	0.0315	8.247%
<u>SECONDARY-WINTER - ALL ELECTRIC</u>			
0-180 hrs use per month	0.04050	0.0439	8.395%
181-360 hrs use per month	0.02670	0.0289	8.240%
361+ hrs use per month	0.02440	0.0264	8.197%
<u>PRIMARY-WINTER - ALL ELECTRIC</u>			
0-180 hrs use per month	0.03960	0.0429	8.333%
181-360 hrs use per month	0.02610	0.0283	8.429%
361+ hrs use per month	0.02390	0.0259	8.368%
E: SEPARATELY METERED S/H-WINTER			
SECONDARY	0.03120	0.0338	8.333%
PRIMARY	-	-	
F: REACTIVE DEMAND ADJUSTMENT	0.499	0.540	8.216%

MISSOURI LARGE POWER SERVICE SUMMARY OF PROPOSAL SCENARIO

Cust Chg		Current Rates	PROPOSED RATES	Overall Increase (%)
JURISDICTIONAL INCREASE (%)				
A: CUSTOMER CHARGE		593.43	642.72	8.306%
		-	-	
		-	-	
B: FACILITIES CHARGE				
SECONDARY:		1.987	2.152	8.304%
PRIMARY:		1.648	1.785	8.313%
SUBSTATION VOLTAGE		0.497	0.538	8.249%
TRANSM VOLTAGE		-	-	
C: DEMAND CHARGE				
<u>SECONDARY-SUMMER:</u>				
First 2450 kw		7.711	8.351	8.300%
Next 2450 kw		6.168	6.680	8.301%
Next 2450 kw		5.166	5.595	8.304%
All kw over 7350 kw		3.772	4.085	8.298%
<u>SECONDARY-WINTER</u>				
First 2450 kw		5.241	5.676	8.300%
Next 2450 kw		4.090	4.430	8.313%
Next 2450 kw		3.608	3.908	8.315%
All kw over 7350 kw		2.777	3.008	8.318%
<u>PRIMARY-SUMMER</u>				
First 2500 kw		7.534	8.160	8.309%
Next 2500 kw		6.027	6.528	8.313%
Next 2500 kw		5.048	5.467	8.300%
All kw over 7500 kw		3.685	3.991	8.304%
<u>PRIMARY-WINTER</u>				
First 2500 kw		5.121	5.546	8.299%
Next 2500 kw		3.997	4.329	8.306%
Next 2500 kw		3.526	3.819	8.310%
All kw over 7500 kw		2.714	2.939	8.290%
<u>SUBSTATION-SUMMER</u>				
First 2520 kw		7.445	8.063	8.301%
Next 2520 kw		5.955	6.450	8.312%
Next 2520 kw		4.988	5.402	8.300%
All kw over 7560 kw		3.642	3.944	8.292%
<u>SUBSTATION-WINTER</u>				
First 2520 kw		5.060	5.480	8.300%
Next 2520 kw		3.949	4.277	8.306%
Next 2520 kw		3.484	3.773	8.295%
All kw over 7560 kw		2.682	2.905	8.315%

<u>TRANSMISSION-SUMMER</u>			
First 2541 kw	7.379	7.992	8.307%
Next 2541 kw	5.902	6.392	8.302%
Next 2541 kw	4.943	5.354	8.315%
All kw over 7623 kw	3.609	3.909	8.313%
<u>TRANSMISSION-WINTER</u>			
First 2541 kw	5.015	5.432	8.315%
Next 2541 kw	3.914	4.239	8.304%
Next 2541 kw	3.453	3.740	8.312%
All kw over 7623 kw	2.658	2.879	8.315%
D: ENERGY CHARGE			
<u>SECONDARY-SUMMER:</u>			
0-180 hrs use per month	0.04828	0.0523	8.326%
181-360 hrs use per month	0.03358	0.0364	8.398%
361+ hrs use per month	0.02409	0.0261	8.344%
<u>SECONDARY-WINTER:</u>			
0-180 hrs use per month	0.04093	0.0443	8.234%
181-360 hrs use per month	0.03054	0.0331	8.382%
361+ hrs use per month	0.02386	0.0258	8.131%
<u>PRIMARY-SUMMER:</u>			
0-180 hrs use per month	0.04718	0.0511	8.309%
181-360 hrs use per month	0.03282	0.0355	8.166%
361+ hrs use per month	0.02354	0.0255	8.326%
<u>PRIMARY-WINTER:</u>			
0-180 hrs use per month	0.04000	0.0433	8.250%
181-360 hrs use per month	0.02984	0.0323	8.244%
361+ hrs use per month	0.02332	0.0253	8.491%
<u>SUBSTATION-SUMMER</u>			
0-180 hrs use per month	0.04662	0.0505	8.323%
181-360 hrs use per month	0.03243	0.0351	8.233%
361+ hrs use per month	0.02326	0.0252	8.340%
<u>SUBSTATION-WINTER</u>			
0-180 hrs use per month	0.03953	0.0428	8.272%
181-360 hrs use per month	0.02949	0.0319	8.172%
361+ hrs use per month	0.02304	0.0250	8.507%
<u>TRANSMISSION-SUMMER</u>			
0-180 hrs use per month	0.04621	0.0500	8.202%
181-360 hrs use per month	0.03214	0.0348	8.276%
361+ hrs use per month	0.02306	0.0250	8.413%
<u>TRANSMISSION-WINTER</u>			
0-180 hrs use per month	0.03917	0.0424	8.246%
181-360 hrs use per month	0.02923	0.0317	8.450%
361+ hrs use per month	0.02283	0.0247	8.191%
E: REACTIVE DEMAND ADJUSTMENT	0.499	0.540	8.216%

KCPL PROPOSED RESIDENTIAL BASE RATE - TYPICAL BILL IMPACT ANALYSIS

E:\Regulatory\COS\06-ClassCOS\Rate Case Schedules\TMR.xls]Sheet4

Current RS1 (Rate A) Schedule

Customer Charge	\$6.88
Summer:	
First 600	\$0.0834
Next 400	\$0.0834
Over 1000	\$0.0834
Winter:	
First 600	\$0.0750
Next 400	\$0.0448
Over 1000	\$0.0374

Proposed RS1 (Rate A) Schedule

Customer Charge	7.45
Summer:	
First 600	\$0.0903
Next 400	\$0.0903
Over 1000	\$0.0903
Winter:	
First 600	\$0.0812
Next 400	\$0.0485
Over 1000	\$0.0405

AVERAGE MONTHLY USAGE

		WINTER KWH USAGE									
		0	200	500	701	1000	1250	1500	2000	3000	
SUMMER KWH USAGE											
0	Current	Customer Charge	Winter Bill								
	Proposed	\$ 6.88	\$ 21.88	\$ 44.38	\$ 56.40	\$ 69.80	\$ 79.15	\$ 88.50	\$ 107.20	\$ 144.60	
	Change	\$ 7.45	\$ 23.69	\$ 48.05	\$ 61.07	\$ 75.57	\$ 85.70	\$ 95.82	\$ 116.07	\$ 156.57	
		8.28%	8.27%	8.27%	8.28%	8.27%	8.28%	8.27%	8.27%	8.28%	
300	Current	Summer Bill	Annual (4 summer and 8 winter months)								
	Proposed	\$ 31.90	\$ 302.64	\$ 482.64	\$ 578.80	\$ 686.00	\$ 760.80	\$ 835.60	\$ 985.20	\$ 1,284.40	
	Change	\$ 34.54	\$ 327.68	\$ 522.56	\$ 626.72	\$ 742.72	\$ 823.76	\$ 904.72	\$ 1,066.72	\$ 1,390.72	
		8.28%	8.27%	8.27%	8.28%	8.27%	8.28%	8.27%	8.27%	8.28%	
600	Current	\$ 56.92	\$ 402.72	\$ 582.72	\$ 678.88	\$ 786.08	\$ 860.88	\$ 935.68	\$ 1,085.28	\$ 1,384.48	
	Proposed	\$ 61.63	\$ 436.04	\$ 630.92	\$ 735.08	\$ 851.08	\$ 932.12	\$ 1,013.08	\$ 1,175.08	\$ 1,499.08	
	Change	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.27%	\$ 8.28%	
700	Current	\$ 65.26	\$ 436.08	\$ 616.08	\$ 712.24	\$ 819.44	\$ 894.24	\$ 969.04	\$ 1,118.64	\$ 1,417.84	
	Proposed	\$ 70.66	\$ 472.16	\$ 667.04	\$ 771.20	\$ 887.20	\$ 968.24	\$ 1,049.20	\$ 1,211.20	\$ 1,535.20	
	Change	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.27%	\$ 8.28%	
850	Current	\$ 77.77	\$ 486.12	\$ 666.12	\$ 762.28	\$ 869.48	\$ 944.28	\$ 1,019.08	\$ 1,168.68	\$ 1,467.88	
	Proposed	\$ 84.21	\$ 526.36	\$ 721.24	\$ 825.40	\$ 941.40	\$ 1,022.44	\$ 1,103.40	\$ 1,265.40	\$ 1,589.40	
	Change	\$ 8.28%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.28%	
1000	Current	\$ 90.28	\$ 536.16	\$ 716.16	\$ 812.32	\$ 919.52	\$ 994.32	\$ 1,069.12	\$ 1,218.72	\$ 1,517.92	
	Proposed	\$ 97.75	\$ 580.52	\$ 775.40	\$ 879.56	\$ 995.56	\$ 1,076.60	\$ 1,157.56	\$ 1,319.56	\$ 1,643.56	
	Change	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.27%	\$ 8.28%	
1188	Current	\$ 105.96	\$ 598.88	\$ 778.88	\$ 875.04	\$ 982.24	\$ 1,057.04	\$ 1,131.84	\$ 1,281.44	\$ 1,580.64	
	Proposed	\$ 114.73	\$ 648.44	\$ 843.32	\$ 947.48	\$ 1,063.48	\$ 1,144.52	\$ 1,225.48	\$ 1,387.48	\$ 1,711.48	
	Change	\$ 8.28%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.28%	\$ 8.28%	
1500	Current	\$ 131.98	\$ 702.96	\$ 882.96	\$ 979.12	\$ 1,086.32	\$ 1,161.12	\$ 1,235.92	\$ 1,385.52	\$ 1,684.72	
	Proposed	\$ 142.90	\$ 761.12	\$ 956.00	\$ 1,060.16	\$ 1,176.16	\$ 1,257.20	\$ 1,338.16	\$ 1,500.16	\$ 1,824.16	
	Change	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	
1980	Current	\$ 172.01	\$ 863.08	\$ 1,043.08	\$ 1,139.24	\$ 1,246.44	\$ 1,321.24	\$ 1,396.04	\$ 1,545.64	\$ 1,844.84	
	Proposed	\$ 186.24	\$ 934.48	\$ 1,129.36	\$ 1,233.52	\$ 1,349.52	\$ 1,430.56	\$ 1,511.52	\$ 1,673.52	\$ 1,997.52	
	Change	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	
3000	Current	\$ 257.08	\$ 1,203.36	\$ 1,383.36	\$ 1,479.52	\$ 1,586.72	\$ 1,661.52	\$ 1,736.32	\$ 1,885.92	\$ 2,185.12	
	Proposed	\$ 278.35	\$ 1,302.92	\$ 1,497.80	\$ 1,601.96	\$ 1,717.96	\$ 1,799.00	\$ 1,879.96	\$ 2,041.96	\$ 2,365.96	
	Change	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.27%	\$ 8.28%	

**Kansas City Power & Light Company
Depreciation & Amortization Rates
Missouri Jurisdictional**

Account	Acct. No.	Avg. Service Life	Net Salvage	Deprec. Rate
<u>Total Steam Production (Note)</u>				
Structures & Improvements	311	30.5	-1.0%	3.31%
Structures & Improv – Haw 5 Rebuild	311			0.57%
Boiler Plant Equipment (incl trains)	312	28.6	-4.0%	3.63%
Boiler Plant Equip – Haw 5 Rebuild	312			0.63%
Turbogenerator Units	314	32.3	-1.0%	3.13%
Accessory Electric Equipment	315	31.3	-1.0%	3.23%
Accessory Electric Equip – Haw 5 Rebuild	315			0.56%
Acc Electric Equip – Computers (like 391)	315	18.4	1.0%	5.40%
Miscellaneous Power Plant Equipment	316	28.0	2.0%	3.50%
Misc Power Plant Equip – Haw 5 Rebuild	316			0.61%
<u>Total Nuclear Production (Note)</u>				
Structures & Improvements	321			1.55%
Reactor Plant Equipment	322			1.73%
Turbogenerator Unites	323			1.96%
Accessory Electric Equipment	324			1.73%
Miscellaneous Power Plant Equipment	325			2.36%
Nuclear Plant Write-Off	328			1.73%
<u>Total Combustion Turbines</u>				
Structures & Improvements	341	24.3	0.0%	4.12%
Fuel Holders, Producers, & Acc. Equip.	342	24.3	0.0%	4.12%
Generators	344	24.3	0.0%	4.12%
Accessory Electric Equipment	345	24.3	0.0%	4.12%
Misc. Power Plant Equipment	346	24.3	0.0%	4.12%
<u>Total Wind Generation</u>				
Structures & Improvements	341	20.0		5.00%
Fuel Holders, Producers, & Acc. Equip.	342	20.0		5.00%
Generators	344	20.0		5.00%
Accessory Electric Equipment	345	20.0		5.00%
Misc. Power Plant Equipment	346	20.0		5.00%

<u>Total Transmission Plant</u>				
Structures & Improvements	352	73.5	0.0%	1.36%
Station Equipment	353	42.0	6.0%	2.24%
Station Equip-Communication Equip (like 397)	353	38.8	3.0%	2.50%
Towers & Fixtures	354	50.0	0.0%	2.00%
Poles & Fixtures	355	39.0	-40.0%	3.59%
Overhead Conductors & Devices	356	48.0	-49.0%	3.10%
Underground conduit	357	75.5	0.0%	1.32%
Underground Conductors & Devices	358	39.2	0.0%	2.55%
<u>Total Distribution Plant</u>				
Structures & Improvements	361	33.8	0.0%	2.96%
Station Equipment	362	45.0	10.0%	2.00%
Station Equip-Communication Equip (like 397)	362	38.8	3.0%	2.50%
Poles, Towers, & Fixtures	364	32.0	-31.0%	4.09%
Overhead Conductors & Devices	365	41.0	17.0%	2.02%
Underground Conduit	366	75.3	0.0%	1.33%
Underground Conductors & Dev	367	65.0	20.0%	1.23%
Line Transformers	368	30.0	7.0%	3.10%
Services	369	33.8	-6.0%	3.14%
Meters	370	23.6	-2.0%	4.31%
Install on Customers' Premises	371	10.9	-4.0%	9.51%
Street Lighting & Signal Systems	373	24.4	10.0%	3.69%
<u>Total General Plant</u>				
Structures & Improvements	390	39.4	0.0%	2.54%
Office Furniture & Equipment	391	18.4	1.0%	5.40%
Transportation Equipment	392	13.3	28.0%	5.43%
Stores Equipment	393	27.1	3.0%	3.58%
Tools, Shop & Garage Equipment	394	37.5	2.0%	2.61%
Laboratory Equipment	395	29.4	1.0%	3.37%
Power Operated Equipment	396	16.2	10.0%	5.55%
Communication Equipment	397	38.8	3.0%	2.50%
Miscellaneous Equipment	398	31.3	1.0%	3.16%

Amortization of Limited Term & Other Electric Plant

Account	Acct. No.	Avg. Service Life	Net Salvage	Deprec. Rate
Intangible – Five Year Software	303	5.0	0.0%	20.0%
Intangible – Ten Year Software	303	10.0	0.0%	10.0%
Intangible – Substation (like 353)	303	42.0	6.0%	2.24%
Steam Prod–Structures & Impr-Leasehold Impr	311	Lease		
Combustion Turbine Plant – Land Rights	340			1.19%
Transmission Plant – Land Rights	350			1.19%
Distribution Plant – Land Rights	360			2.17%
General –Structures & Impr-Leasehold Impr	390	Lease		