

Exhibit No.:
Issue: Accounting Adjustments
Witness: John P. Weisensee
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: Kansas City Power & Light Company
Case No.: ER-2007-0291
Date Testimony Prepared: August 30, 2007

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2007-0291

REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY

**Kansas City, Missouri
August 2007**

REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2007-0291

1 **Q: Are you the same John P. Weisensee who filed pre-filed Direct Testimony in this**
2 **case?**

3 A: Yes, I am.

4 **Q: What is the purpose of your Rebuttal Testimony?**

5 A: I am providing Rebuttal Testimony in the following areas:

6 Surface Transportation Board (“STB”) Defferred Litigation Costs;
7 Rate Case Deferred Costs;
8 Accumulated Deferred Income Taxes (“ADIT”);
9 Wolf Creek Refueling Costs;
10 Supplemental Executive Retirement Plans (“SERP”) Expense;
11 Bad Debt Expense;
12 Dues Expense;
13 Meals Expense; and
14 Lobbying Expense.

15 I will also discuss various errors the Missouri Public Service Commission
16 (“Commission”) Staff made in its filing and the corrections Staff has made.

17 **STB Deferred Litigation Costs**

18 **Q: Please briefly explain what the STB deferred costs represent.**

19 A: Kansas City Power & Light Company (“KCPL” or the “Company”) filed a rate complaint
20 case in 2005 with the STB, charging that a railroad’s rates for the movement of coal
21 from origins in the Powder River Basin of Wyoming to KCPL’s Montrose Generating
22 Station were unreasonably high. The costs deferred in this account include legal and
23 other costs incurred pursuing this complaint.

1 **Q: What regulatory treatment did the Commission order in Case No. ER-2006-0314**
2 **(“2006 Rate Case”) for these deferred costs.**

3 A: The Commission ordered the Company to treat the STB litigation costs as a regulatory
4 asset, with costs to be amortized to expense over five years beginning in January, 2007.
5 Any refunds the Company receives will offset the deferred balance.

6 **Q: Did the Order in the 2006 Rate Case refer to rate base treatment?**

7 A: No, the Order was silent as to rate base treatment.

8 **Q: What regulatory treatment does the Staff recommend for STB deferred litigation**
9 **costs?**

10 A: Mr. Traxler indicated in the Cost-of-Service Report that he “*does not believe that rate*
11 *base treatment, in addition to cost recovery, is justified for these costs*”.

12 **Q: Does Mr. Traxler state any specific reason(s) why he is opposed to rate base**
13 **recovery?**

14 A: No, this quote is his only comment on the subject.

15 **Q: Why does the Company believe rate base treatment is appropriate?**

16 A: KCPL could have simply paid the higher freight charges and passed those costs along to
17 ratepayers, but instead it chose to pursue this litigation to recover the excessive freight
18 charges and control costs. The Company’s funds have been tied up in this litigation
19 effort for two years and the proceedings may continue for some time before final
20 resolution. The Company will receive an amortization of the costs in its rates, but that
21 recovery is over a five-year period. Therefore, a return on the unamortized balance is
22 appropriate, similar to other rate base items.

1 **Q: In its Report and Order in the 2006 Rate Case did the Commission provide**
2 **guidance on the types of assets that rise to the level of rate base?**

3 A: Yes, the Commission stated that the asset must entail probable future economic benefits
4 obtained or controlled by a particular entity as a result of past transactions or events. The
5 Commission specifically emphasized the past transactions or events requirement.

6 **Q: Does STB Deferred Litigation Costs meet this definition?**

7 A; Yes, the Company believes it will prevail in this litigation and therefore realize future
8 economic benefits, including refunds for excessive rail charges, as a result of its litigation
9 efforts. The litigation efforts represent the “past transactions or events.”

10 **Q: What is the amount of the deferred costs that the Company is requesting be granted**
11 **rate base treatment?**

12 A: The anticipated September 30, 2007, unamortized balance is \$2,554,286 (\$1,450,835
13 Missouri jurisdictional). This balance will of course be updated in the true-up process in
14 this rate proceeding.

15 **Rate Case Deferred Costs**

16 **Q: Please briefly explain what the rate case deferred costs represent.**

17 A: This deferred balance represents incremental costs the Company has incurred or will
18 incur in this rate case. The costs include legal support, expert witnesses, and various
19 miscellaneous costs.

20 **Q: What regulatory treatment did the Commission order in the 2006 Rate Case for**
21 **similar deferred costs incurred in that case?**

22 A: The Commission ordered the Company to defer rate case expenses, to be amortized to
23 expense over two years.

1 **Q: Did the Order in the 2006 Rate Case discuss rate base treatment?**

2 A: No, the Order was silent as to rate base treatment.

3 **Q: What regulatory treatment does the Staff recommend for deferred rate case costs?**

4 A: Mr. Traxler indicated in the Cost-of-Service Report that he “*does not believe that rate*

5 *base treatment, in addition to cost recovery, is justified for these costs*”.

6 **Q: Does Mr. Traxler state any specific reason(s) why he is opposed to rate base**

7 **recovery?**

8 A: No, this quote is his only comment on the subject.

9 **Q: Does any other Staff member comment on the propriety of including deferred rate**

10 **case expenses in rate base?**

11 A: Yes, Charles Hyneman includes rate base treatment as part of his discussion on

12 Regulatory Expenses in the Cost-of-Service Report.

13 **Q: What position does M. Hyneman take?**

14 A: Mr. Hyneman indicates that “The Staff has never supported rate base inclusion of rate

15 case expense and it continues that position in this case. Rate case expenses are not assets,

16 but a recurring expense incurred by utility companies to adjust their rates consistent with

17 their cost structure and capitalization.”

18 **Q: How does he support his conclusion that “rate case expenses are not assets”?**

19 A: Mr. Hyneman quotes the position taken by the Commission in its Order in KCPL’s 2006

20 Rate Case when denying rate base inclusion of certain deferred corporate project costs.

21 For these deferred corporate project costs, the Commission indicated that KCPL

22 “produced insufficient evidence for the Commission to find that these projects rise to the

23 level of an asset, on which the company could earn a rate of return.”

1 **Q: Why does the Company believe rate base treatment is appropriate?**

2 A: Similar to the STB issue discussed earlier in this testimony, the Company's funds are tied
3 up until it receives a return of the costs through the amortization process. Therefore, a
4 return on the unamortized balance is appropriate, similar to the ratemaking process used
5 for other rate base items such as working capital and pension assets. This return on rate
6 base should include a return on the unamortized balances for both the 2006 Rate Case
7 and the current rate case.

8 **Q: Does Rate Case Deferred Costs meet the definition of an asset rising to the level of**
9 **rate base, as that definition was discussed earlier in this testimony (*i.e.*, future**
10 **benefits realized as a result of past events)?**

11 A: Yes, the Company and its ratepayers will realize the benefits (just and equitable rates)
12 resulting from this rate proceeding (past event).

13 **Q: What is the amount of the deferred rate case costs that the Company is requesting**
14 **be granted rate base treatment?**

15 A: The anticipated September 30, 2007, unamortized balances of the 2006 and 2007
16 (current) rate cases are \$982,724 and \$850,422, respectively. These balances will be
17 updated in the true-up process in this rate proceeding.

18 **Accumulated Deferred Income Taxes ("ADIT")**

19 **Q: Do you agree with Staff's ADIT balance?**

20 A: The only concern I have with Staff's balance relates to ADIT on the deferred DSM costs.
21 Company witness Chris Giles's Rebuttal Testimony discusses concerns the Company has
22 with Staff's disallowance of deferred DSM costs in rate base. If the Staff should prevail

1 and these costs are not included as a rate base component, then the associated ADIT
2 should likewise be removed as a rate base offset.

3 **Q: Please explain why this removal would be necessary, should Staff prevail on the**
4 **deferred DSM cost issue?**

5 A: Deferred tax balances exist on rate base components such as the deferred DSM costs,
6 plant, etc., because the Company has realized the cash flow benefit of a current year tax
7 deduction that it will not include in cost of service until future periods.

8 As such, the ADIT can be considered an “interest free loan from taxing
9 jurisdictions” and should be reflected as an offset to the associated rate base item. This
10 has been standard practice in ratemaking for many years and the Company is in
11 agreement with this approach. However, if the associated rate base item is no longer
12 included in rate base, such as Staff’s suggestion regarding deferred DSM costs, then the
13 ADIT on that item should also be removed from rate base.

14 **Q: Could one make the argument that the DSM ADIT should remain as a rate base**
15 **offset since the amortization of the DSM costs is included in cost of service?**

16 A: No, DSM amortization and DSM costs in rate base are two entirely different matters.
17 The ADIT rate base offset is necessary to compensate ratepayers for the Company
18 earning a return on these deferred costs when the Company has received this “interest
19 free loan.” The Company does not earn a return on amortization of these costs in cost of
20 service, just a reimbursement of expense (a “return of”).

21 **Q: Please quantify the ADIT balance that should be removed as a rate base offset**
22 **should the Commission decide that the deferred DSM costs should not be allowed in**
23 **rate base.**

1 A: The projected September 30, 2007 balance ADIT balance on this rate base item is
2 \$2,364,327. This balance will of course be updated as part of the true-up process in this
3 rate case.

4 **Wolf Creek Refueling Costs**

5 **Q: Please describe Wolf Creek refueling costs?**

6 A: Approximately every 18 months Wolf Creek Nuclear Operating Corporation
7 (“WCNOC”), the operator of the Wolf Creek nuclear generating facility, shuts down the
8 plant for refueling. During this process WCNOC incurs various operations and
9 maintenance (“O&M”) expenses, and charges 47% of the costs to KCPL for its
10 ownership share.

11 **Q: How has the Company accounted for these O&M costs in the past?**

12 A: From inception through 1991, the Company expensed these costs as incurred, because an
13 outage was conducted each year. Beginning in 1992, the outage schedule was extended
14 to once every 18 months, and KCPL adopted the accrue-in-advance method of
15 accounting, whereby two-thirds (representing 12 of the 18 months in the refueling cycle)
16 of a refueling outage cost was charged to expense based on the anticipated outage costs
17 projected for the next scheduled outage. Beginning in 2006, the Company switched to a
18 defer-and-amortize method, whereby KCPL now accumulates the costs of an outage in a
19 deferral account and amortizes the deferral (and debits expense) over the 18 months
20 subsequent to the outage. Each year’s expense still represents two-thirds of an outage.
21 The Company was required to make this change by generally accepted accounting
22 principles, as the accrue-in-advance method was prohibited.

1 **Q: Has regulatory treatment of these costs always been consistent with financial**
2 **reporting treatment?**

3 A: Yes, the Company's annual Surveillance Report has been prepared consistent with
4 financial reporting.

5 **Q: Why does KCPL believe the defer-and-amortize basis is appropriate for ratemaking**
6 **purposes?**

7 A: The defer-and-amortize method is a preferable method from a ratemaking perspective.
8 Ratepayers are charged an annualized level of expense based on known and measurable
9 costs. That is, the expense is based on costs that have actually been incurred, not costs
10 that are projected up to 18 months in advance as was the case with the accrue-in-advance
11 method previously employed for ratemaking purposes.

12 **Q: Has the ratemaking concept of allowing only known and measurable costs been a**
13 **concept that Staff has historically expounded?**

14 A: Yes, Staff's position in regard to fuel expense, payroll costs, etc., has always been to
15 accept only known and measurable expenses. For example, in Staff's Cost-of-Service
16 Report in this rate case, the notion of accepting only "known and measurable" or
17 "known" changes is discussed in multiple sections of the report. That is why it is very
18 difficult to understand why Staff is insistent on continued use of the accrue-in-advance
19 method, a ratemaking practice that emphasizes estimation.

20 **Q: In making this transition from one accounting method to another for ratemaking**
21 **purposes, will KCPL continue to seek recovery of an annualized level of cost (two-**
22 **thirds of an outage), or will there be a doubling-up of costs in the transition period?**

1 A: No, there will not be a doubling up of cost. The Company will continue to include an
2 annualized level of expense in its rate filings, such as in this rate case, and in its
3 Surveillance reports during periods when the Company is not seeking a rate adjustment.

4 **Q: Has there ever been more than an annual level of refueling cost in the Company's**
5 **cost of service?**

6 A: No, the Company has consistently recorded an annualized level of refueling outage cost
7 in each year. There has never been a year when KCPL recorded more than this amount in
8 one year, nor less than this level of expense.

9 **Q: Mr. Hyneman has proposed a tracker to track the difference between the amount**
10 **included in rates and the cost of the next outage. Do you agree with this approach?**

11 A: This approach would of course not be necessary if the Commission should determine that
12 the Company should use the defer-and-amortize method for ratemaking purposes.
13 However, if the Commission should order the Company to reflect refueling costs in rates
14 based on the accrue-in-advance method, then the Company would not be opposed to the
15 use of a tracker as proposed by Mr. Hyneman, with one adjustment.

16 **Q: What adjustment is necessary?**

17 A: Mr. Hyneman has proposed that an annualized level of expense based on an estimated
18 \$16 million (total Company) refueling outage be allowed in rates under the accrue-in-
19 advance method, and that any under or over accrual relative to actual costs be added to
20 the estimated cost of the subsequent outage. The \$16 million amount is not appropriate,
21 since the Company's estimate of its refueling costs for the next outage (Spring 2008) is
22 \$16.9 million, as shown on Schedule JPW-4.

23 **Q: Is the \$16.9 million amount "known and measurable"?**

1 A: As discussed earlier in my testimony, any estimate of future outage costs is not known
2 and measurable, by definition. However, this estimate was provided by WCNOG and I
3 would assume that an estimate from this independent and very knowledgeable source
4 would be considered more reliable than an estimate from Staff. As can be seen on
5 Schedule JPW-4, outage costs have been steadily rising for several years.

6 **Q: Is there another issue related to the Wolf Creek refueling costs?**

7 A: Yes, there is. Mr. Hyneman is concerned with the impact of the refueling costs on the
8 calculation of cash working capital. Under the accrue-in-advance method, KCPL
9 reflected a negative cash working capital impact, which implied that costs were recovered
10 from ratepayers prior to the time that actual cash was expended. In the current KCPL
11 filing, which incorporates the defer-and-amortize method, KCPL reflected a positive cash
12 working capital impact.

13 **Q: Why do you believe that the reflection of positive cash working capital is**
14 **appropriate?**

15 A: Under the defer-and-amortize method, outage costs are incurred and payment completed
16 before the costs are recovered in rates. Therefore, the amount deferred is appropriately
17 reflected as a positive cash working capital requirement.

18 **Q: Please summarize your position on the refueling issue.**

19 A: The Company switched from the accrue-in-advance method to the defer-and-amortize
20 method for ratemaking purposes because the defer-and-amortize method is more known
21 and measurable. However, if the Commission should decide in favor of Staff, and
22 require the accrue-in-advance method, the Company is not opposed to use of a tracker,

1 provided the cost of service amount be set at \$16.9 million in this rate proceeding (total
2 Company).

3 **Q: What would be the financial statement impact if the Company were ordered to use**
4 **the accrue-in-advance method for ratemaking purposes prospectively?**

5 Q: If the Company were required to establish a regulatory liability to record the impact of
6 switching to accrue-in-advance from its current defer-and-amortize method, the Company
7 would be required to record expense in its income statement of approximately \$10
8 million to establish this regulatory liability.

9 **SERP Expense**

10 **Q: Please describe SERP expense.**

11 A: Because of Internal Revenue Service limitations on pension benefits that can be provided
12 to certain higher paid executives, the Company provides a supplemental executive
13 retirement benefit. The Company accrues an expense each year based on studies
14 performed by its actuaries and reduces that liability as benefit payments are made to the
15 participants.

16 **Q: Is SERP expense included in cost of service based on the accrual method or based**
17 **on cash payments?**

18 A: In both the 2006 Rate Case and the current case, Company and Staff included SERP cash
19 payments in cost of service, not SERP benefit accruals.

20 **Q: Did Staff include the same level of SERP payments in cost of service as did the**
21 **Company in this case?**

22 A: No, Staff included only test year recurring monthly payments (annuities), not lump sum
23 payments. The Company included both payments.

1 **Q: Why are some SERP payments made on a regular monthly basis and others only on**
2 **a one-time (lump sum) basis.**

3 A: Similar to the Company's regular pension plan, retirees have the option of receiving
4 either recurring payments (annuity) or lump sum payments.

5 **Q: Why did Staff exclude the lump sum payments?**

6 A: Staff did not specifically address these lump sum payments in its Direct Testimony or in
7 its Cost-of-Service Report. Staff witness Mr. Hyneman indicated that he had included
8 SERP payments at a normalized level. However, he calculated this normalized level as
9 being equal to the recurring (annuity) payments.

10 **Q: Are lump sum payments non-recurring or unusual?**

11 A: Lump sum payments occur each year and are not unusual. Actually, this payment
12 method has become more prevalent, with all new payouts being lump sum in recent
13 years.

14 **Q: What level of lump sum payments does the Company propose in this rate**
15 **proceeding?**

16 A: The level of lump sum payments varies each year, as opposed to the annuity payments
17 that are relatively constant. Therefore, I propose that a 5-year average be used. For the
18 period 2002-2006 the average annual lump sum payment level, excluding an additional
19 payment made to an executive that was not related to IRS limitations, was \$526,403 (total
20 Company, after adjusting for benefits transferred to construction). The actual lump sum
21 SERP payment made in 2006, after adjusting for benefits transferred to construction, was
22 \$664,261.

Bad Debt Expense

Q: Why is a bad debt expense adjustment necessary in a rate proceeding?

A: An adjustment is necessary to normalize bad debt expense consistent with revenue normalization and adjustments. That is, revenues are adjusted for normal weather, customer growth, etc., and therefore bad debt expense must be adjusted to reflect the increase/decrease in anticipated write-offs.

Q: How is the bad debt adjustment typically made in a rate case?

A: Revised revenues are multiplied by an appropriate bad debt write-off factor and the calculated amount is compared to test year bad debt expense.

Q: What bad debt write-off rate is considered appropriate?

A: Like any normalization the rate should represent current conditions. A 12-month average, with the last month being as current as possible, is typically used. The only reason this approach would not be reasonable is if current write-off percentages suggest an upward or downward trend.

Q: What bad debt rate did the Staff use in its filing?

A: Staff used 0.6113%, the Missouri average for the 12-month period ending December 31, 2006, despite having 12-month ended March 31, 2007 data in its workpapers clearly showing that the 12-month Missouri rate at that point was 0.654%.

Q: The bad debt rate appears to be rising. Do you have any more recent information?

A: Yes, the bad debt rate for the 12-month period ended July 31, 2007 was 0.7056% for Missouri.

Q: What revision to Staff's bad debt adjustment are you recommending?

1 A: I am not recommending any adjustment at this time. I recommend that the 12-months
2 ended September 30, 2007 bad debt rate be used in the true up process.

3 **Dues Expense**

4 **Q: Do you agree with Staff's disallowance of dues?**

5 A: No, I do not. These payments provide benefits to customers, as well as the community.
6 For example, approximately 50% of the disallowed amount was paid to an organization
7 involved in economic development in KCPL's service territory, the Kansas City Area
8 Development Council ("KCADC").

9 **Q: Please explain how KCADC is involved in economic development.**

10 A: The following excerpt is from KCADC's website:

11 *The **Kansas City Area Development Council (KCADC)** is a public-*
12 *private, non-profit marketing organization responsible for attracting*
13 *business and industry to the 18-county, bi-state Kansas City region. For*
14 *more than 25 years, KCADC has been the only regional economic*
15 *development organization representing the Kansas City metro area. Since*
16 *our inception in 1976, we have directly assisted more than 500 companies*
17 *and organizations in selecting the Kansas City area as a site for new and*
18 *expanding facilities. These firms have directly and indirectly affected*
19 *more than 50,000 direct and support jobs, and have utilized approximately*
20 *20 million square feet of space.*

21 **Q: Why did Staff disallow these expenses?**

22 A: Mr. Vesely stated that Staff wanted to "limit membership payments made to
23 organizations that represent specific business and other community interests."

1 line” when he is involved with FERC and other Company matters. The Company is not
2 attempting to recover any of the below the line costs. However, the Company believes
3 that costs recorded above the line should be allowed in cost of service because the costs
4 are not “lobbying” costs.

5 **Q: If the Commission does not agree with the Company’s position, and disallows these**
6 **costs, is Mr. Hyneman’s disallowance amount the correct amount?**

7 A: No, Mr. Hyneman made an estimate that included two errors. First, he assumed that all
8 of this person’s salary was charged “above the line” and therefore should be disallowed.
9 In reality, only a portion of his salary was charged above the line. Second, Mr. Hyneman
10 added 20% for miscellaneous expense, when the actual miscellaneous charge above the
11 line was \$12,194.

12 **Q: If the Commission determines that these costs should be disallowed, what is the**
13 **correct disallowance amount?**

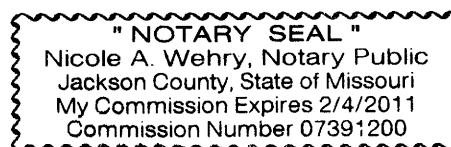
14 A: The correct amount is \$99,400 (total Company), not the \$200,000 recommended by Mr.
15 Hyneman.

16 **Research and Development Tax Credits**

17 **Q: What is the issue related to the tax credit for Research and Development Tax**
18 **credits?**

19 A: As discussed in the Rebuttal Testimony of Company witness Chris Giles, KCPL has filed
20 amended tax returns for several prior years to claim refunds related to income tax
21 deductions and credits arising from research and development expenditures in those tax
22 years that were not claimed on returns for those years. Company witness Mr. Giles will
23 discuss the appropriate regulatory treatment for those refunds.

- 1 **Q:** **Do these schedules reflect all Staff errors of which you are aware at this time?**
- 2 A: Yes, these schedules reflect all errors that we are aware of at this time.
- 3 **Q:** **Does that conclude your testimony?**
- 4 A: Yes, it does.



**Kansas City Power & Light
Schedule of Wolf Creek Outages
O&M Costs Incurred**

<u>Outage #</u>	<u>Date</u>	<u>O&M costs incurred</u>
10	Spring 1999	\$10,511,369
11	Fall 2000	\$11,335,147
12	Spring 2002	\$12,751,881
13	Fall 2003	\$14,447,277
14	Spring 2005	\$14,105,897
15	Fall 2006	\$15,468,889
16*	Spring 2008	\$16,929,400

* Estimate per Wolf Creek's Long-term Financial Plan.

Actual expenses for outage #16 through YTD July 2007 = \$1,697,666.

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Revenue Requirement

Line	7.97% Return	8.35% Return	8.73% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$1,262,664,336	\$1,262,664,336	\$1,262,664,336
2 Rate of Return	7.97%	8.35%	8.73%
3 Net Operating Income Requirement	\$ 100,634,348	\$ 105,432,472	\$ 110,230,597
4 Net Income Available (Sch 9)	\$ 106,071,413	\$ 106,071,413	\$ 106,071,413
5 Additional NOIBT Needed	\$ (5,437,065)	\$ (638,941)	\$ 4,159,184
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 41,520,132	\$ 44,558,197	\$ 47,596,265
8 Test Year Current Income Tax	\$ 44,962,762	\$ 44,962,762	\$ 44,962,762
9 Additional Current Tax Required	\$ (3,442,630)	\$ (404,565)	\$ 2,633,503
10 Required Deferred ITC	\$ 0	\$ 0	\$ 0
11 Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12 Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13 Total Additional Tax Required	\$ (3,442,630)	\$ (404,565)	\$ 2,633,503
14 Gross Revenue Requirement	\$ (8,879,695)	\$ (1,043,506)	\$ 6,792,687
15 Allowance Known & Measurable changes Relate to the September 30, 2007 True-up	\$ <u>14,000,000</u>	\$ <u>14,000,000</u>	\$ <u>14,000,000</u>
16 Total Gross Revenue Requirement	\$ <u>5,120,305</u>	\$ <u>12,956,494</u>	\$ <u>20,792,687</u>

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

Rate Base

Line Description		Amount
(A)	(B)	
1	Total Plant in Service (Sch 3)	\$2,865,501,960
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	\$1,320,422,480

3	Net Plant in Service	\$1,545,079,480
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	\$ (19,617,113)
5	Materials and Supplies-Exempt	31,919,119
6	Prepayments	7,091,033
7	Prepaid Pension Asset EO-2005-0329	9,972,669
8	Reg Asset Excess Act FAS 87 vs Rate	16,703,382
9	Fuel Inventory - Coal	17,232,803
10	Fuel Inventory - Oil	3,255,345
11	Fuel Inventory Lime/Limestone	75,800
12	Fuel Inventory - Nuclear	16,867,647
	Subtract from Net Plant	
13	Federal Tax Offset 2.6000 %	\$ 918,039
14	State Tax Offset 9.4630 %	525,063
15	City Tax Offset 0.0000 %	0
16	Interest Expense Offset 16.3120 %	3,830,964
17	Customer Deposits	5,413,351
18	Contribution in Aid of Construction	219,617
19	Deferred Income Taxes-Depreciation	312,920,496
20	Reg Liab Emission Allowance Sales	36,668,534
21	Reg Plan Amortization ER-2006-0314	5,419,765

22	Total Rate Base	\$1,262,664,336
		=====

Zansas City Power & Light Co.
Case: ER-07-291B
12-Months Ended December 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 72,186	\$ 0	54.2693	\$ 0	\$ 39,175
2	302.000	Franchises & Consents	22,937	0	100.0000	0	22,937
3	303.000	Misc1 Intg Plt (Like 353)	1,559,994	0	54.2693	0	846,598
4	303.200	Misc1 Intangible Plt - 5yr Software	40,657,742	0	54.2693	0	22,064,672
5	303.020	Misc1 Intang Plt - RTO Software	2,540,264	0	54.2693	0	1,378,583
6	303.030	Misc1 Intangible Plt-10yr Software	49,925,047	0	54.2693	0	27,093,974
7	303.050	Misc1 Intang Plt-WC 5yr Software	8,494,187	0	54.2693	0	4,609,736
8	303.070	Misc1 Intg Plt-Srct (Like 312)	34,980	0	54.2693	0	18,983
9		Total	\$ 103,307,337	\$ 0		\$ 0	\$ 56,074,658
Production-Stm-Hawthorn Unit 5							
10	310.000	Land & Land Rights	\$ 807,281	\$ 0	53.6109	\$ 0	\$ 432,791
11	311.000	Structures & Improvements	23,004,055	0	53.6109	0	12,332,681
12	311.020	Structures - H 5 Rebuild	8,923,285	0	53.6109	0	4,783,853
13	312.000	Boiler Plant Equipment	46,402,271	0	53.6109	0	24,876,675
14	312.010	Stm Pr-Boiler-Unit Train-Elect	12,221,425	0	53.6109	0	6,552,016
15	312.020	Boiler AQC Equip - Electric	244,814	0	53.6109	0	131,247
16	312.030	Boiler Plant - H5 Rebuild	235,534,663	0	53.6109	0	126,272,253
17	314.000	Turbogenerator Units	74,423,055	0	53.6109	0	39,898,870
18	315.000	Accessory Electric Equipment	5,014,742	0	53.6109	0	2,688,448
19	315.010	Accessory Equip - H5 Rebuild	39,557,041	0	53.6109	0	21,206,886
20	316.000	Miscellaneous Power Plant Equipment	7,587,111	0	53.6109	0	4,067,518
21	316.010	Miscellaneous Equip - H5 Rebuild	2,305,286	0	53.6109	0	1,235,885
22		Total	\$ 456,025,029	\$ 0		\$ 0	\$ 244,479,123
Production-Stm-Iatan I							
23	446.000	Land	\$ 3,713,446	\$ 0	53.6109	\$ 0	\$ 1,990,812
24	311.000	Structures & Improvements	21,187,565	0	53.6109	0	11,358,844
25	312.000	Boiler Plant Equip - Electric	165,392,188	0	53.6109	0	88,668,241
26	312.010	Stm Pr-Boiler-Unit Train-Elect	1,770,320	0	53.6109	0	949,084
27	314.000	Turbogenerators - Electric	44,332,982	0	53.6109	0	23,767,311
28	315.000	Accessory Equipment - Electric	27,804,352	0	53.6109	0	14,906,163
29	316.000	Misc1 Plant Equipment - Electric	4,400,971	0	53.6109	0	2,359,400
30		Total	\$ 268,601,824	\$ 0		\$ 0	\$ 143,999,855

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production-Stm-Lacygne 1 & 2							
31	310.000	Land	\$ 2,687,422	\$ 0	53.6109	\$ 0	\$ 1,440,751
32	311.000	Structures & Improvements	23,765,104	0	53.6109	0	12,740,686
33	312.000	Boiler Plant Equipment - Electric	189,170,518	0	53.6109	0	101,416,017
34	312.010	Boiler Plt - Unit Train Electric	585,675	0	53.6109	0	313,986
35	312.002	Boiler Plant AQC Equipment - Elect	33,706,641	0	53.6109	0	18,070,434
36	314.000	Turbogenerator Plant - Electric	57,446,210	0	53.6109	0	30,797,430
37	315.000	Accessory Equipment - Electric	26,882,846	0	53.6109	0	14,412,136
38	315.200	Accessory Equipment - Electric	14,320	0	53.6109	0	7,677
39	316.000	Miscle Plat Equipment - Electric	4,783,112	0	53.6109	0	2,564,269
40	Total		\$ 339,041,848	\$ 0		\$ 0	\$ 181,763,386
Production Stm-Montrose 1, 2 & 3							
41	310.000	Land	\$ 1,406,842	\$ 0	53.6109	\$ 0	\$ 754,221
42	311.000	Structures - Electric	14,873,392	0	53.6109	0	7,973,759
43	312.000	Boiler Plant Equipment - Electric	111,080,970	0	53.6109	0	59,551,508
44	312.010	Stm Pr-Boiler-Unit Train-Elect	8,919,886	0	53.6109	0	4,782,031
45	314.000	Turbogenerators - Electric	38,432,968	0	53.6109	0	20,604,260
46	315.000	Accessory Equipment - Electric	17,698,498	0	53.6109	0	9,488,324
47	316.000	Misc1 Plant Equipment - Electric	4,313,710	0	53.6109	0	2,312,619
48	Total		\$ 196,726,266	\$ 0		\$ 0	\$ 105,466,722
Production-Hawthorn 6 Combined Cycl							
49	311.000	Structures - H6	\$ 1,961	\$ 0	53.6109	\$ 0	\$ 1,051
50	315.000	Accessory Equip - H6	0	0	53.6109	0	0
51	341.000	Other Prod - Structures H6	154,046	0	53.6109	0	82,585
52	342.000	Pther Prod - Fuel Holders	1,068,454	0	53.6109	0	572,808
53	344.000	Other Production - Generators H6	41,133,501	0	53.6109	0	22,052,040
54	345.000	Other Prod - Accessory Equip - H6	1,371,550	0	53.6109	0	735,300
55	Total		\$ 43,729,512	\$ 0		\$ 0	\$ 23,443,784

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production-Hawthorn 9 Combined Cycl							
56	311.000	Structures & Improv - H9	\$ 3,268,421	\$ 0	53.6109	\$ 0	\$ 1,752,230
57	312.000	Boile Plant Equip - H9	41,547,095	0	53.6109	0	22,273,772
58	314.000	Turbogenerators - H9	15,863,928	0	53.6109	0	8,504,795
59	315.000	Accessory Equipment - H9	12,700,217	0	53.6109	0	6,808,701
60	316.000	Misc1 Pwr Plt Equip - H9	237,825	0	53.6109	0	127,500
61		Total	\$ 73,617,486	\$ 0		\$ 0	\$ 39,466,998
Production-Northeast Station							
62	311.000	Steam Prod - Structures - Elect	\$ 55,131	\$ 0	53.6109	\$ 0	\$ 29,556
63	315.000	Accessory Equip - NE	90,755	0	53.6109	0	48,655
64	316.000	Misc1 Plant Equip - NE	16,955	0	53.6109	0	9,090
65	340.000	Other Production - Land NE	136,550	0	53.6109	0	73,206
66	342.000	Other Prod - Fuel Holders NE	1,283,424	0	53.6109	0	688,055
67	344.000	Other Prod - Generators NE	37,988,750	0	53.6109	0	20,366,111
68	345.000	Other Prod - Accessory Equip - NE	5,137,094	0	53.6109	0	2,754,042
69		Total	\$ 44,708,659	\$ 0		\$ 0	\$ 23,968,715
Other Prod Hawthorn Units 7 & 8							
70	311.000	Structures - H7&8	\$ 11,732	\$ 0	53.6109	\$ 0	\$ 6,290
71	341.000	Other Prod - Structures - H7&8	763,408	0	53.6109	0	409,270
72	342.000	Other Prod - Fuel Holders H7&8	3,435,764	0	53.6109	0	1,841,944
73	344.000	Other Prod - Generators - H7&8	46,063,662	0	53.6109	0	24,695,144
74	345.000	Other Prod - Access Equip - H7&8	2,094,772	0	53.6109	0	1,123,026
75		Total	\$ 52,369,338	\$ 0		\$ 0	\$ 28,075,674
Prod Other-West Gardner 1, 2, 3 & 4							
76	316.000	Misc1 Plant Equip - Electric	\$ 3,642	\$ 0	53.6109	\$ 0	\$ 1,953
77	340.000	Other Prod - Land	177,836	0	53.6109	0	95,339
78	340.010	Other Prod-Landrights & Easements	93,269	0	53.6109	0	50,002
79	341.000	Other Prod - Structures WG	2,084,789	0	53.6109	0	1,117,674
80	342.000	Other Prod - Fuel Holders WG	2,986,583	0	53.6109	0	1,601,134
81	344.000	Other Prod - Generators WG	109,506,317	0	53.6109	0	58,707,322
82	345.000	Other Prod - Access Equip - WG	4,226,773	0	53.6109	0	2,266,011
83		Total	\$ 119,079,209	\$ 0		\$ 0	\$ 63,839,435

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Total Plant in Service

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Total Plant in Service

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Total Plant in Service

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
156	389.000	Land & Land Rights	\$ 2,254,637	\$ 0	54.2693	\$ 0	\$ 1,223,576
157	390.000	Structures & Improvements	53,255,022	0	54.2693	0	28,901,128
158	390.010	Struct & Imprv Leasehold (Bonfil)	88,945	0	54.2693	0	48,270
159	390.020	Struct & Imprv-Leasehold (1201 Wal)	1,666,354	0	54.2693	0	904,319
160	390.030	Struct & Imprv-Leasehold (801 Char)	1,668,623	0	54.2693	0	905,550
161	390.040	Struct & Imprv-Leasehold (Marshal)	123,334	0	54.2693	0	66,932
162	391.000	Office Furniture & Equipment	10,898,306	0	54.2693	0	5,914,434
163	391.010	Off Furniture & Equip - Wolf Creek	2,614,295	0	54.2693	0	1,418,760
164	391.020	Off Furniture & Equip - Computer	193,645	0	54.2693	0	105,090
165	392.000	Transportation Equipment	721,329	0	54.2693	0	391,460
166	392.010	Trans Equip - Light Trucks	6,536,559	0	54.2693	0	3,547,345
167	392.020	Trans Equip - Heavy Trucks	20,195,789	0	54.2693	0	10,960,113
168	392.030	Trans Equip - Tractors	685,141	0	54.2693	0	371,821
169	392.040	Trans Equip - Trailers	1,159,613	0	54.2693	0	629,314
170	393.000	Stores Equipment	665,341	0	54.2693	0	361,076
171	394.000	Tools, Shop, & Garage Equipment	3,387,797	0	54.2693	0	1,838,534
172	395.000	Laboratory Equipment	4,894,473	0	54.2693	0	2,656,196
173	396.000	Power Operated Equipment	12,070,411	0	54.2693	0	6,550,528
174	397.000	Communication Equipment	84,025,247	0	54.2693	0	45,599,913
175	397.010	Communications Equip - Wolf Creek	143,390	0	54.2693	0	77,817
176	397.020	Comm Equip-Wlf Crk Mo Grs Up	9,280	0	100.0000	0	9,280
177	398.000	Miscellaneous Equipment	313,669	0	54.2693	0	170,226
178		Total	\$ 207,571,200	\$ 0		\$ 0	\$ 112,651,682

179		Total Plant In Service	\$5,280,127,841	\$ 0		\$ 0	\$2,865,501,960

Accounting Schedule: 4

Williams

14:54 08/23/2007

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Total Plant

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Expense

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

Zansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended Deember 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production-Stm-Lacygne 1 & 2					
31	310.000	Land	\$ 1,440,751	0.0000	\$ 0
32	311.000	Structures & Improvements	12,740,686	3.3100	421,717
33	312.000	Boiler Plant Equipment - Electric	101,416,017	3.6300	3,681,401
34	312.010	Boiler Plt - Unit Train Electric	313,986	3.6300	11,398
35	312.002	Boiler Plant AQC Equipment - Elect	18,070,434	3.6300	655,957
36	314.000	Turbogenerator Plant - Electric	30,797,430	3.1300	963,960
37	315.000	Accessory Equipment - Electric	14,412,136	3.2300	465,512
38	315.200	Accessory Equipment - Electric	7,677	5.4000	415
39	316.000	Miscle Plat Equipment - Electric	2,564,269	3.5000	89,749
40		Total	\$ 181,763,386		\$ 6,290,109
Production Stm-Montrose 1, 2 & 3					
41	310.000	Land	\$ 754,221	0.0000	\$ 0
42	311.000	Structures - Electric	7,973,759	3.3100	263,931
43	312.000	Boiler Plant Equipment - Electric	59,551,508	3.6300	2,161,720
44	312.010	Stm Pr-Boiler-Unit Train-Elect	4,782,031	3.6300	173,588
45	314.000	Turbogenerators - Electric	20,604,260	3.1300	644,913
46	315.000	Accessory Equipment - Electric	9,488,324	3.2300	306,473
47	316.000	Miscl Plant Equipment - Electric	2,312,619	3.5000	80,942
48		Total	\$ 105,466,722		\$ 3,631,567
Production-Hawthorn 6 Combined Cycl					
49	311.000	Structures - H6	\$ 1,051	3.3100	\$ 35
50	315.000	Accessory Equip - H6	0	3.2300	0
51	341.000	Other Prod - Structures H6	82,585	4.1200	3,403
52	342.000	Pther Prod - Fuel Holders	572,808	4.1200	23,600
53	344.000	Other Production - Generators H6	22,052,040	4.1200	908,544
54	345.000	Other Prod - Accessory Equip - H6	735,300	4.1200	30,294
55		Total	\$ 23,443,784		\$ 965,876

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production-Hawthorn 9 Combined Cycl					
56	311.000	Structures & Improv - H9	\$ 1,752,230	3.3100	\$ 57,999
57	312.000	Boile Plant Equip - H9	22,273,772	3.6300	808,538
58	314.000	Turbogenerators - H9	8,504,795	3.1300	266,200
59	315.000	Accessory Equipment - H9	6,808,701	3.2300	219,921
60	316.000	Miscl Pwr Plt Equip - H9	127,500	3.5000	4,463
61		Total	\$ 39,466,998		\$ 1,357,121
Production-Northeast Station					
62	311.000	Steam Prod - Structures - Elect	\$ 29,556	3.3100	\$ 978
63	315.000	Accessory Equip - NE	48,655	3.2300	1,572
64	316.000	Miscl Plant Equip - NE	9,090	3.5000	318
65	340.000	Other Production - Land NE	73,206	0.0000	0
66	342.000	Other Prod - Fuel Holders NE	688,055	4.1200	28,348
67	344.000	Other Prod - Generators NE	20,366,111	4.1200	839,084
68	345.000	Other Prod - Accessory Equip - NE	2,754,042	4.1200	113,467
69		Total	\$ 23,968,715		\$ 983,767
Other Prod Hawthorn Units 7 & 8					
70	311.000	Structures - H7&8	\$ 6,290	3.3100	\$ 208
71	341.000	Other Prod - Structures - H7&8	409,270	4.1200	16,862
72	342.000	Other Prod - Fuel Holders H7&8	1,841,944	4.1200	75,888
73	344.000	Other Prod - Generators - H7&8	24,695,144	4.1200	1,017,440
74	345.000	Other Prod - Access Equip - H7&8	1,123,026	4.1200	46,269
75		Total	\$ 28,075,674		\$ 1,156,667
Prod Other-West Gardner 1, 2, 3 & 4					
76	316.000	Miscl Plant Equip - Electric	\$ 1,953	3.5000	\$ 68
77	340.000	Other Prod - Land	95,339	0.0000	0
78	340.010	Other Prod-Landrights & Easements	50,002	0.0000	0
79	341.000	Other Prod - Structures WG	1,117,674	4.1200	46,048
80	342.000	Other Prod - Fuel Holders WG	1,601,134	4.1200	65,967
81	344.000	Other Prod - Generators WG	58,707,322	4.1200	2,418,742
82	345.000	Other Prod - Access Equip - WG	2,266,011	4.1200	93,360
83		Total	\$ 63,839,435		\$ 2,624,185

Zansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended Deember 31, 2006

Depreciation Expense

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production Non-Unit Facilities					
108	310.000	Land and Land Rights	\$ 79,827	0.0000	\$ 0
109	311.000	Structures Blk Oil NE	585,105	3.3100	19,367
110	312.000	Boiler Plt Equip Blk Oil NE	327,173	3.6300	11,876
111	315.000	Access Equip Blk Oil NE	13,374	3.2300	432
112	316.000	Misc Equip Bld Oil NE	77,627	3.5000	2,717
113	311.010	Structures Leasehold Improv	131,424	0.0000	0
114	312.000	Boile Plt Equip - Bldg	11,260	3.6300	409
115	315.000	Access Equip Bldg	10,507	3.2300	339
116	316.000	Misc Pwr Plt Bldg	1,442,743	3.5000	50,496
117	341.020	Other Prod-Structure-Elect-Wind	222,850	5.0000	11,143
118	311.000	Structures Elect Equip	14,659	3.3100	485
119	316.000	Misc Pwr Plt Equip - Equip	607,793	3.5000	21,273
120		Total	\$ 3,524,342		\$ 118,537
Transmission Plant					
121	350.000	Land	\$ 848,355	0.0000	\$ 0
122	350.010	Land Rights	12,281,243	0.0000	0
123	350.020	Land Rights - Wolf Creek	190	0.0000	0
124	352.000	Structures & Improvements	2,338,086	1.3600	31,798
125	352.010	Structures & Improv - Wolf Creek	134,282	1.3600	1,826
126	352.020	Strct & Imprv-WlfCrk-Mo Gr Up	15,694	1.3600	213
127	353.000	Station Equipment	70,173,280	2.2400	1,571,881
128	353.010	Station Equip - Wolf Creek	5,209,831	2.2400	116,700
129	353.020	Stat Equip-Wlf Crk Mo Gr Up	558,231	2.2400	12,504
130	353.030	Station Equip - Communications	4,393,379	2.5000	109,834
131	354.000	Towers & Fixtures	2,160,354	2.0000	43,207
132	355.000	Poles & Fixtures	49,842,538	3.5900	1,789,347
133	355.010	Poles & Fixtures - Wolf Creek	31,231	3.5900	1,121
134	355.020	Poles & Fix - Wlf Crk Mo Gr Up	3,506	3.5900	126
135	356.000	Overhead Conductors & Devices	44,077,339	3.1000	1,366,398
136	356.010	Ovrhd Cond & Dev - Wolf Creek	21,132	3.1000	655
137	356.020	Ovrhd Cond-Dev-Wlf Crk-Mo Gr Up	2,552	3.1000	79
138	357.000	Underground Conduit	1,651,370	1.3200	21,798
139	358.000	Underground Conductors & Devices	1,513,285	2.5500	38,589
140		Total	\$ 195,255,878		\$ 5,106,076

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Expense

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
156	389.000	Land & Land Rights	\$ 1,223,576	0.0000	\$ 0
157	390.000	Structures & Improvements	28,901,128	2.5400	734,089
158	390.010	Struct & Imprv Leasehold (Bonfil)	48,270	0.0000	0
159	390.020	Struct & Imprv-Leasehold (1201 Wal)	904,319	0.0000	0
160	390.030	Struct & Imprv-Leasehold (801 Char)	905,550	0.0000	0
161	390.040	Struct & Imprv-Leasehold (Marshal)	66,932	0.0000	0
162	391.000	Office Furniture & Equipment	5,914,434	5.4000	319,379
163	391.010	Off Furniture & Equip - Wolf Creek	1,418,760	5.4000	76,613
164	391.020	Off Furniture & Equip - Computer	105,090	5.4000	5,675
165	392.000	Transportation Equipment	391,460	5.4300	21,256
166	392.010	Trans Equip - Light Trucks	3,547,345	5.4300	192,621
167	392.020	Trans Equip - Heavy Trucks	10,960,113	5.4300	595,134
168	392.030	Trans Equip - Tractors	371,821	5.4300	20,190
169	392.040	Trans Equip - Trailers	629,314	5.4300	34,172
170	393.000	Stores Equipment	361,076	3.5800	12,927
171	394.000	Tools, Shop, & Garage Equipment	1,838,534	2.6100	47,986
172	395.000	Laboratory Equipment	2,656,196	3.3700	89,514
173	396.000	Power Operated Equipment	6,550,528	5.5500	363,554
174	397.000	Communication Equipment	45,599,913	2.5000	1,139,998
175	397.010	Communications Equip - Wolf Creek	77,817	2.5000	1,945
176	397.020	Comm Equip-Wlf Crk Mo Grs Up	9,280	2.5000	232
177	398.000	Miscellaneous Equipment	170,226	3.1600	5,379
178		Total	\$ 112,651,682		\$ 3,660,664

179		Total Depreciation Expense	\$2,865,501,960		\$ 72,831,845

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	303.010	Misc1 Intang Plt - Like 353	\$ 142,744	\$ 0	54.2693	\$ 0	\$ 77,466
2	303.020	Misc1 Intang Plt - 5 yr Software	30,789,907	0	54.2693	0	16,709,467
3	303.030	Misc1 Intang Plt - 10 yr Software	39,277,072	0	54.2693	0	21,315,392
4	303.050	Misc1 Int Plt-Wlf Crk 5 yr Software	7,992,139	0	54.2693	0	4,337,278
5	303.070	Misc1 Intg Plt-Structures	159	0	54.2693	0	86
6		Total	\$ 78,202,021	\$ 0		\$ 0	\$ 42,439,689
Prod Steam - Hawthorn 5							
7	311.000	Structures & Improvements	\$ 8,029,338	\$ 0	53.6109	\$ 0	\$ 4,304,600
8	311.020	Pr-Struct-Hawthorn 5 Rebuild	7,701,874	0	53.6109	0	4,129,044
9	312.000	Boiler Plant Equipment	(17,261,010)	0	53.6109	0	(9,253,783)
10	312.010	Stm Pr-Boiler-Unit Train-Elect	281,378	0	53.6109	0	150,849
11	312.020	Stm Pr-Boiler AQC Equip	18,872	0	53.6109	0	10,117
12	312.030	Boiler Hawthorn 5 Rebuild	196,436,143	0	53.6109	0	105,311,184
13	314.000	Turbogenerator Units	20,342,674	0	53.6109	0	10,905,891
14	315.000	Accessory Electric Equipment	(4,617,211)	0	53.6109	0	(2,475,328)
15	315.010	Access Hawthorn 5 Rebuild	32,723,879	0	53.6109	0	17,543,566
16	316.000	Miscellaneous Power Plant Equipment	3,461,230	0	53.6109	0	1,855,597
17	316.010	Misc1 Eqp Hawth 5 Rebuild	1,919,436	0	53.6109	0	1,029,027
18		Total	\$ 249,036,603	\$ 0		\$ 0	\$ 133,510,764
Prod Steam - Iatan I							
19	311.000	Structures & Imprvements	\$ 13,560,016	\$ 0	53.6109	\$ 0	\$ 7,269,647
20	312.000	Boiler Plt Equip - Electric	131,502,698	0	53.6109	0	70,499,780
21	312.010	Stm Pr-Boiler-Unit Train-Elect	40,759	0	53.6109	0	21,851
22	314.000	Turbogenerators - Electric	30,829,077	0	53.6109	0	16,527,746
23	315.000	Accessory Equip - Electric	11,273,234	0	53.6109	0	6,043,682
24	316.000	Misc1 Pwr Plt Equipment - Electric	2,466,830	0	53.6109	0	1,322,490
25		Total	\$ 189,672,614	\$ 0		\$ 0	\$ 101,685,196

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Reserve

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Reserve

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Reserve

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Reserve

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

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
149	390.000	Structures & Improvements	\$ 17,211,246	\$ 0	54.2693	\$ 0	\$ 9,340,423
150	390.010	Struct & Improv-Leasehold (Bonfil)	87,333	0	54.2693	0	47,395
151	390.020	Struct & Imprv Leasehold (1201 Wal)	1,608,509	0	54.2693	0	872,927
152	390.030	Struct & Imprv-Leasehold (801 Char)	1,169,731	0	54.2693	0	634,805
153	390.040	Struct & Imprv-Leasehold (Marshall)	123,334	0	54.2693	0	66,932
154	391.000	Office Furniture & Equipment	5,983,622	0	54.2693	0	3,247,270
155	391.010	Off Furniture & Equip - Wlf Crk	860,826	0	54.2693	0	467,164
156	391.020	Off Furn & Equip - Computer	11,881	0	54.2693	0	6,448
157	392.000	Transportation Equipment	288,248	0	54.2693	0	156,430
158	392.010	Trans Equip - Light truck	649,387	0	54.2693	0	352,418
159	392.020	Trans Equip - Heavy Truck	2,266,263	0	54.2693	0	1,229,885
160	392.030	Trans Equip - Tractors	49,167	0	54.2693	0	26,683
161	392.040	Trans Equip - Trailers	440,417	0	54.2693	0	239,011
162	393.000	Stores Equipment	508,388	0	54.2693	0	275,899
163	394.000	Tools, Shop, & Garage Equipment	1,775,763	0	54.2693	0	963,694
164	395.000	Laboratory Equipment	2,319,831	0	54.2693	0	1,258,956
165	396.000	Power Operated Equipment	1,392,010	0	54.2693	0	755,434
166	397.000	Communication Equipment	10,701,929	0	54.2693	0	5,807,862
167	397.010	Communications Equip - Wolf Creek	59,654	0	54.2693	0	32,374
168	397.020	Commun Equip - Wlf Crk Mo Grs Up	1,662	0	100.0000	0	1,662
169	398.000	Miscellaneous Equipment	64,905	0	54.2693	0	35,223
170	399.000	Tng Prty-Accum Amort EO-94-199	36,674,731	0	100.0000	0	36,674,731
171	399.100	Accum Credit Ratio Amort-MO	5,419,765	(5,419,765)	100.0000	0 R-1	0
172		Est Salvage & Removal Not Classifie	1,370,527	0	54.2693	0	743,775
173		Total	\$ 91,039,129	\$ (5,419,765)		\$ 0	\$ 63,237,401

174		Total Depreciation Reserve	\$2,378,765,636	\$ (5,419,765)		\$ 0	\$1,320,422,480

Zansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended Deember 31, 2006

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 81,216,233	27.0100	30.0000	(2.9900)	(0.008192)	\$ (665,323)
2	Payroll Expense	46,557,778	27.0100	13.8540	13.1560	0.036044	1,678,129
3	Payroll Taxes Withheld	19,649,829	27.0100	13.6300	13.3800	0.036658	720,323
4	FICA Taxes Withheld	4,476,356	27.0100	13.7700	13.2400	0.036274	162,375
5	Wolf Creek Payroll	20,686,708	27.0100	13.8100	13.2000	0.036164	748,114
6	Wolf Creek Oper Exp & Fuel	11,323,418	27.0100	13.8100	13.2000	0.036164	409,500
7	Wolf Creek Fuel Outage Accrual	6,087,307	27.0100	25.0770	1.9330	0.005296	32,238
8	Wlf Crk Nucl Prod Excid Fuel & Pay	11,880,797	27.0100	13.8100	13.2000	0.036164	429,657
9	Accrued Vacation	4,960,776	27.0100	344.8300	(317.8200)	(0.870740)	(4,319,546)
10	Fuel - Coal	67,032,717	27.0100	20.8793	6.1307	0.016796	1,125,882
11	Fuel - Purchased Gas	7,168,013	27.0100	28.6200	(1.6100)	(0.004411)	(31,618)
12	Fuel - Purchased Oil	5,928,620	27.0100	8.5000	18.5100	0.050712	300,652
13	Purchased Power	24,887,946	27.0100	30.7200	(3.7100)	(0.010164)	(252,961)
14	Injuries and Damages	3,506,511	27.0100	185.0000	(157.9900)	(0.432849)	(1,517,790)
15	Pensions	17,817,055	27.0100	51.7400	(24.7300)	(0.067753)	(1,207,159)
16	OPEB's	3,088,149	27.0100	178.4400	(151.4300)	(0.414877)	(1,281,202)
17	Total Operation and Maintenance Expense	\$ 336,268,213					\$ (3,668,729)
Taxes							
18	Employers FICA Taxes	\$ 5,205,393	27.0100	13.7700	13.2400	0.036274	\$ 188,820
19	Federal Unemployment Taxes	101,068	27.0100	75.0000	(47.9900)	(0.131479)	(13,288)
20	State Unemployment Taxes	8,652	27.0100	71.0000	(43.9900)	(0.120521)	(1,043)
21	Property Taxes	32,214,814	27.0100	208.8400	(181.8300)	(0.498164)	(16,048,261)
22	Gross Receipts Taxes	42,028,925	9.8000	20.5300	(10.7300)	(0.029397)	(1,235,524)
23	Sales & Use Taxes	18,826,629	9.8000	22.0000	(12.2000)	(0.033425)	(629,280)
24	Corporate Franchise Taxes	6,282,280	27.0100	(77.0000)	104.0100	0.284959	1,790,192
25	Total Taxes	\$ 104,667,761					\$ (15,948,384)
26	Total Cash Working Capital Req						\$ (19,617,113)

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Accum Credit Ratio Amort-MO	R-1	\$ (5,419,765)
-----------------------------	-----	----------------

1. To remove the Accumulated Credit Ratio Amortization from \$ (5,419,765)
Depreciation Reserve, to be shown as a separate line item on
Rate Base schedule 2.
(Traxler)

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Income Statement

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues						
1	440.444 Retail Sales	\$ 531,782,790	\$ 7,806,485	100.0000	\$ 0 S-1	\$ 539,589,275
2	447.000 Firm Bulk Power Capac Fixed	13,925,015	(489,606)	53.5693	0 S-2	7,197,255
3	447.000 Firm Bulk Sales - Energy	40,515,073	12,299,016	57.0685	0 S-3	30,140,208
4	447.000 Non Firm Interchange Sales	132,162,606	(74,891,371)	57.0685	0 S-4	32,683,835
5	447.000 FERC Wholesale Firm Power	3,788,509	0	0.0000	0	0
6	450.000 Other Oper Rev - Forfeited Discount	1,405,869	(93,572)	100.0000	192,892 S-5	1,505,189
7	451.000 Other Oper Rev-Misc Serv Rev	906,029	0	100.0000	0 S-6	906,029
8	451.000 Misc Serv Allocated Distr.	(305,428)	0	53.4624	0	(163,289)
9	454.000 Other Revenue Rents	551,423	0	100.0000	0 S-7	551,423
10	454.000 Rents Alloc. Prod, Trans, & Distr	1,783,828	0	53.4639	0	953,704
11	456.000 Revenue Transmission for Others	7,865,964	1,766,196	53.5693	0 S-8	5,159,881
12	456.000 Other Elect Revenues - MO	85,790	0	100.0000	0	85,790
13	456.000 Oth Elect Rev - Alloc - Distr	312,881	0	53.4622	0	167,273
14	Total	\$ 734,780,349	\$ (53,602,852)		\$ 192,892	\$ 618,776,573
Operation & Maintenance Expense						
15	500.000 Prod Stm Oper - Suprv & Engineering	\$ 5,571,198	\$ (243,429)	53.6109	\$ 0 S-9	\$ 2,856,265
16	501.000 Fuel Expense	173,458,273	(30,194,469)	57.0685	0 S-10	81,758,504
17	501.000 SO2 Premiums - 100% MO	(400,000)	0	100.0000	0 S-11	(400,000)
18	501.000 SO2 Premiums - KS 100%	(327,000)	0	0.0000	0	0
19	502.000 Steam Operations Expense	12,116,589	545,553	53.6109	0 S-12	6,788,288
20	505.000 Prod Operating Expense	6,724,109	397,977	53.6109	0 S-13	3,818,214
21	506.507 Misc Stm Pwr Oper & Rents	10,794,255	420,783	53.6109	0 S-14	6,012,483
22	510.000 Prod Maint - Suprv & Engineering	3,025,898	386,265	53.6109	0 S-15	1,829,291
23	511.000 Prod Maint - Maint of Structures	3,333,112	175,395	53.6109	0 S-16	1,880,942
24	512.000 Prod Maint - Maint of Boiler Plnt	23,701,888	3,733,803	53.6109	0 S-17	14,708,521
25	513.514 Maint of Electric & Misc Plant	5,148,971	1,489,298	53.6109	0 S-18	3,558,836
26	517.000 Prod Nuclear Oper-Superv & Engineer	5,577,665	344,446	53.6109	0 S-19	3,174,897
27	518.000 Prod Nuclear - Nuclear Fuel Exp	18,927,051	914,749	57.0685	0 S-20	11,323,418
28	519.523 Prod Nuclear Oper	13,048,614	667,605	53.6109	0 S-21	7,353,388
29	524.000 Prod Nuclear Oper-Misc Nuclear Exp	13,897,702	1,041,734	53.6109	0 S-22	8,009,166
30	524.000 Nuc Homeland Security-100% MO	757,099	0	100.0000	0 S-23	757,099
31	524.000 Nuc Homeland Security-100% KS	0	0	0.0000	0	0
32	524.100 Decommissioning Costs Missouri	2,303,856	(1,022,592)	100.0000	0 S-24	1,281,264
33	524.100 Decommissioning-Kansas/FERC	1,422,087	0	0.0000	0	0
34	528.000 Prod Nuclear Maint-Suprv & Engineer	5,479,679	200,809	53.6109	0 S-25	3,045,361
35	529.000 Prod Nucl Maint-Maint of Structures	1,806,070	125,570	53.6109	0 S-26	1,035,570
36	530.000 Prod Nucl Maint-Maint Reactor Plnt	4,205,453	906,492	53.6109	0 S-27	2,740,560

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	531.000	Prod Nucl Maint-Maint	3,867,060	110,258	53.6109	0 S-28	2,132,276
38	532.000	Prod Nucl Maint-Maint of Misc Plnt	2,058,827	75,644	53.6109	0 S-29	1,144,309
39	546.000	Prod Trubine Oper Suprv & Engineer	1,366,741	40,284	53.6109	0 S-30	754,319
40	547.000	Other Pwr Oper - Fuel Expense	37,810,699	(21,085,970)	57.0685	0 S-31	9,544,552
41	548.549	Oth Pwr Oper-Gen & Misc Other	588,577	33,802	53.6109	0 S-32	333,663
42	551.554	Oth Maint-Supr Eng.Struct Gen & Mis	1,080,898	2,343,222	53.6109	0 S-33	1,835,702
43	555.000	Purchase Power-Capacity/Demand	5,868,301	648,500	53.6109	0 S-34	3,493,716
44	555.000	Purchased Power - Energy	20,549,609	16,939,076	57.0685	0 S-35	21,394,230
45	556.000	Oth Pwr Supp - Load Dispatching	2,354,965	90,591	53.6109	0 S-36	1,311,085
46	557.000	Oth Pwr Supp - Other Expense	5,923,153	298,101	53.6109	0 S-37	3,335,270
47	560.561	Trans Oper-Suprv Eng & Load Disptch	6,727,611	389,082	53.6109	0 S-38	3,815,323
48	562.000	Transmiss Oper - Station Expense	182,244	8,464	53.6109	0 S-39	102,240
49	563.564	Transmiss Oper - Overhead Line Exp	186,103	2,604	53.6109	0 S-40	101,168
50	565.000	Trans Oper-Transmit Electricity Oth	7,195,625	0	53.6109	0 S-41	3,857,639
51	566.000	Transmiss Oper - Miscellaneous Exp	1,499,438	60,501	53.6109	0 S-42	836,297
52	567.000	Transmission Oper - Rents	2,512,325	0	53.6109	0 S-43	1,346,880
53	568.570	Trans Maint-Structures & Station Eq	709,191	457,017	53.6109	0 S-44	625,215
54	571.572	Tran Maint-Ovrhd & Undgrnd Line Exp	1,074,737	169,925	53.6109	0 S-45	667,275
55	575.000	Tran Oper-Mkt Mon & Comp Ser-RTO	281	18	53.6109	0 S-46	160
56	580.000	Distrb Oper - Suprv & Engineering	1,859,182	72,489	55.4594	0 S-47	1,071,293
57	581.000	Distrb Oper - Load Dispatching	1,411,125	75,012	53.4623	0 S-48	794,523
58	582.000	Distrb Oper - Station Expense	152,919	4,185	57.3619	0 S-49	90,118
59	583.584	Distrb - Ovrhd & Undrgrnd Line Exp	4,305,350	136,885	52.3586	0 S-50	2,325,892
60	585.000	Distrb Oper - Street Light & Signal	89,713	3,565	21.4855	0 S-51	20,041
61	586.000	Distrb Operation - Meter Expense	1,171,567	70,919	54.6769	0 S-52	679,353
62	587.000	Distrb Oper - Customer Install Exp	1,205,952	25,313	72.3931	0 S-53	891,351
63	588.589	Distrb Oper-Misc Exp & Rents	10,346,113	(40,927)	55.4594	0 S-54	5,715,194
64	590.000	Distrb Maint - Suprv & Engineering	259,569	14,665	52.8769	0 S-55	145,006
65	591.592	Distrb Maint - Struct & Station Equ	1,182,724	40,862	56.2778	0 S-56	688,607
66	593.000	Distrb Maint - Maint Ovrhd Lines	11,619,283	1,658,273	55.3354	0 S-57	7,347,189
67	593.000	Ice Storm Amortization	4,562,002	(4,562,002)	100.0000	0 S-58	0
68	594.000	Distrb Maint - Maint Undrgrnd Lines	2,114,254	220,324	50.5308	0 S-59	1,179,681
69	595.000	Distrb Maint-Maint Line Transformer	1,423,402	76,212	58.0095	0 S-60	869,919
70	596.000	Distrb Maint-Maint St Lights&Signal	1,422,905	23,131	21.4860	0 S-61	310,695
71	597.000	Distrb Maint - Maint of Meters	707,371	40,410	54.6769	0 S-62	408,863
72	598.000	Distrb Maint-Maint Misc Distrb Pln	256,334	8,446	52.8768	0 S-63	140,007
73	901.905	Cst Acct-Suprv Mtr Read Clct Misc	15,162,286	4,910,281	53.3858	0 S-64	10,715,900
74	904.000	Cust Accts-Uncollect Accts-MO	0	3,297,592	100.0000	0 S-65	3,297,592
75	904.000	Cust Accts-Uncollect Accts-KS	0	0	0.0000	0	0
76	907.000	Cst Asst Amort of DSM 100% MO	0	427,383	100.0000	0 S-66	427,383
77	907.000	Cst Asst Amort of DSM 100% KS	0	0	0.0000	0	0

Zansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
78	907.910	Cust Accts- Customer Assistance Exp	2,327,168	(577,735)	53.3859	0 S-67	933,951
79	912.916	Sales Exp-Suprv. Misl Sales Exp	782,751	(24,361)	53.3861	0 S-68	404,875
80	920.000	Admin & Gen-Administrative Salaries	42,489,459	(10,891,163)	54.0031	0 S-69	17,064,059
81	921.000	Admin & Gen - Office Supply Expense	4,202,275	(187,552)	56.9315	0 S-70	2,285,642
82	921.000	MO 100%-Security, Defrd Proj Costs	541,921	0	100.0000	0 S-71	541,921
83	921.000	KS 100%-Security,KS Projects	14,894	0	0.0000	0	0
84	922.000	Admin & Gen - Admin Exp Transferred	(1,448,613)	(63,941)	56.9315	0 S-72	(861,120)
85	923.000	Admin & Gen - Outside Services Exp	11,551,872	(817,033)	54.8231	3,302,482 S-73	9,187,654
86	923.000	Outside Services-MO 100%	(3,012,809)	0	100.0000	0 S-74	(3,012,809)
87	923.000	Outside Services-KS 100%	132,408	0	0.0000	0	0
88	924.000	Admin & Gen-Property Insurance Exp	2,547,163	0	54.0901	0 S-75	1,377,763
89	925.000	Admin & Gen-Injuries & Damages Exp	7,128,973	46,363	54.0031	0 S-76	3,874,904
90	926.000	Admin & Gen-Emp'l Pension & Benefits	41,555,196	22,492,590	54.0031	0 S-77	34,587,790
91	928.000	Admin & Gen-Regulate Commission Exp	788,437	139,761	53.5690	0 S-78	497,226
92	928.000	Reg Assess & Rate Case-MO 100%	2,141,239	942,301	100.0000	0 S-79	3,083,540
93	928.000	Regulatory - KS/FERC 100%	1,364,663	0	0.0000	0	0
94	930.100	Admin & Gen-General Advertising Exp	312,097	(90,818)	53.3865	0 S-80	118,133
95	930.200	Admin & Gen - Misl General Exp	6,651,168	(204,683)	56.9315	0 S-81	3,670,081
96	931.000	Admin & Gen - Admin Rent Expense	7,668,060	0	56.9315	0 S-82	4,365,542
97	933.000	Admin & Gen - Transportation Exp	256,821	242,337	53.2396	0 S-83	265,750
98	935.000	Admin & Gen Maint - Maint Gen Plant	4,793,181	61,066	53.5885	0 S-84	2,601,318
99		Total	\$ 604,169,329	\$ (1,958,742)		\$ 3,302,482	\$ 336,268,213
Depreciation Expense							
100	703.000	Depreciation Expense	\$ 144,449,306	\$ 0	53.9635	\$ (5,118,056) S-85	\$ 72,831,845
101	730.100	Other Depreciation	0	(1,515,943)	53.9635	0 S-86	(818,056)
102		Reg Plan Amort Case ER-2006-0314	0	21,679,061	100.0000	0 S-96	21,679,061
103		Reg Plan Amort Case ER-2007-0291	0	0	100.0000	0 S-97	0
104		Total	\$ 144,449,306	\$ 20,163,118		\$ (5,118,056)	\$ 93,692,850
Other Operating Expenses							
105	704.707	Amort of Plant Exp - Allocated	\$ 8,264,444	\$ 508,053	54.4380	\$ 0 S-87	\$ 4,775,572
106	704.707	Addl Amortization - 100% MO	0	0	100.0000	0 S-88	0
107	704.705	Misl Amortization - Allocated	0	(4,708,573)	54.4380	0 S-98	(2,563,253)
108	708.000	Taxes Other Than Income Taxes	68,646,335	3,492,144	54.4380	0 S-89	39,270,745
109	708.130	Gross Receipts Taxes	39,812,079	(39,812,079)	100.0000	0 S-90	0
110		Total	\$ 116,722,858	\$ (40,520,455)		\$ 0	\$ 41,483,064

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
111		Total Operating Expenses	\$ 865,341,493	\$ (22,316,079)		\$ (1,815,574)	\$ 471,444,127
112		Net Income Before Taxes	\$ (130,561,144)	\$ (31,286,773)		\$ 2,008,466	\$ 147,332,446
		Current Income Taxes					
113	709.000	Current Income Taxes	\$ 61,016,839	\$ 0	43.1081	\$ 18,659,562 S-91	\$ 44,962,762
114		Total	\$ 61,016,839	\$ 0		\$ 18,659,562	\$ 44,962,762
		Deferred Income Taxes					
115	710.000	Deferred Income Taxes	\$ 19,597,369	\$ 0	100.0000	\$ (17,397,306) S-92	\$ 2,200,063
116	711.100	Amort of Excess Deferred Inc. Taxes	(727,019)	0	100.0000	0 S-93	(727,019)
117	711.410	Inv Tax Credit - Amortization	(1,423,160)	0	100.0000	0 S-94	(1,423,160)
118	711.100	Amort of Prior Deferred Taxes	(3,751,613)	0	100.0000	0 S-95	(3,751,613)
119		Total	\$ 13,695,577	\$ 0		\$ (17,397,306)	\$ (3,701,729)
120		Total Income Taxes	\$ 74,712,416	\$ 0		\$ 1,262,256	\$ 41,261,033
121		Net Operating Income	\$ (205,273,560)	\$ (31,286,773)		\$ 746,210	\$ 106,071,413

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
-----------	-------------	------------------------	------------------------

Retail Sales	S-1	\$ 7,806,485	
--------------	-----	--------------	--

- | | | |
|---|-----------------|--|
| 1. To eliminate the Gross Receipts taxes from the test year.
(Vesely) | \$ (39,642,020) | |
| 2. To remove unbilled revenues.
(Wells) | \$ (77,716) | |
| 3. To adjust revenue for weather normalization.
(Wells) | \$ (6,240,027) | |
| 4. To adjust for annulaization for rate increase associated
with ER-2006-0314.
(Wells) | \$ 50,279,598 | |
| 5. To adjust test year to 365 days.
(Wells) | \$ 167,420 | |
| 6. To adjust the Test Year Revenue to reflect Staff's
annualization of customer growth.
(Vesely) | \$ 3,102,120 | |
| 7. To adjust the Test Year Revenue to reflect Staff's
annualization of large power customers.
(Wells) | \$ 1,150,254 | |
| 8. To adjust for Rate switchers.
(Pyatte) | \$ (933,144) | |

Firm Bulk Power Capac Fixed	S-2	\$ (489,606)	
-----------------------------	-----	--------------	--

- | | | |
|---|--------------|--|
| 1. To annualize revenue from Capacity Sales Contracts.
(Traxler) | \$ (489,606) | |
|---|--------------|--|

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Firm Bulk Sales - Energy S-3	\$ 12,299,016	

1. To annualize revenue from Firm Off-System Sales. (Traxler)	\$ 13,205,003	
2. To eliminate debit entry in 2006 to reverse accrual of revenue from City of Independence for SO2 allowances. (Traxler)	\$ 731,281	
3. To reclassify Bulk Power Revenues as Transmission Revenue for allocation purposes. (Traxler)	\$ (1,637,268)	

Non Firm Interchange Sales S-4	\$ (74,891,371)	

1. To reflect the Non-Firm Off System Sales Margin at the 25th percentile recommended by KCPL. (Traxler)	\$ (24,906,808)	
2. To eliminate Non-Firm Off System Sales Revenue related to Fuel cost. (Traxler)	\$ (34,293,033)	
3. To eliminate Non-Firm Off System Sales Revenue related to Purchase Power cost. (Traxler)	\$ (13,162,765)	
4. To eliminate the revenues related to Hawthorn V Subrogation. (Hyneman)	\$ (2,528,765)	

Other Oper Rev - Forfeited Discount S-5	\$ (93,572)	\$ 192,892

1. To gross-up 2006 test year late payment in recognition of the rate increase from ER-2206-0314 and ER-2007-0291. (Hyneman)		\$ 192,892

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

2. To eliminate the Gross Receipts taxes from the test year. (Vesely)	\$ (93,572)	
--	-------------	--

Revenue Transmission for Others	S-8	\$ 1,766,196
---------------------------------	-----	--------------

1. To reclassify Bulk Power Revenues as Transmission Revenue for allocation purposes. (Traxler)	\$ 1,637,268	
---	--------------	--

2. To annualize the transmission revenues for the LaCygne and West Gardner expansions. (Vesely)	\$ 128,928	
---	------------	--

Prod Stm Oper - Suprv & Engineering	S-9	\$ (243,429)
-------------------------------------	-----	--------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 191,337	
--	------------	--

2. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ (434,766)	
---	--------------	--

Fuel Expense	S-10	\$ (30,194,469)
--------------	------	-----------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 369,040	
--	------------	--

2. To amortize deferred Surface Transportation Board expenses as of 9/30/06 over 5 years. (Hyneman)	\$ 282,828	
---	------------	--

2ansas City Power & Light Co.
Case: ER-07-291B
12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To amortize deferred Surface Transportation Board expenses from 10/1/06 thru 12/31/06 over 5 years. (Hyneman)	\$ 56,160	
4. To add back STB Deferral booked as a credit in 2006. (Hyneman)	\$ 462,743	
5. Staff Adjustment to annualize fuel expense. (Hyneman)	\$ (31,365,240)	
6. Reserved.		

Steam Operations Expense S-12	\$ 545,553	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 545,553	

Prod Operating Expense S-13	\$ 397,977	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 397,977	

Misc'l Stm Pwr Oper & Rents S-14	\$ 420,783	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 420,783	

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Prod Maint - Suprv & Engineering S-15	\$ 386,265	
---------------------------------------	------------	--

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 194,702	
---	------------	--

2. To normalize production maintenance. (Traxler)	\$ 191,563	
--	------------	--

Prod Maint - Maint of Structures S-16	\$ 175,395	
---------------------------------------	------------	--

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 67,976	
---	-----------	--

2. To normalize production maintenance. (Traxler)	\$ 107,419	
--	------------	--

Prod Maint - Maint of Boiler Plnt S-17	\$ 3,733,803	
--	--------------	--

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 570,867	
---	------------	--

2. To normalize production maintenance. (Traxler)	\$ 3,162,936	
--	--------------	--

Mint of Electric & Miscl Plant S-18	\$ 1,489,298	
-------------------------------------	--------------	--

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 109,555	
---	------------	--

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To normalize production maintenance. (Traxler)	\$ 1,379,743	

Prod Nuclear Oper-Superv & Engineer S-19	\$ 344,446	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 344,446	

Prod Nuclear - Nuclear Fuel Exp S-20	\$ 914,749	

1. To add back \$427,150 credit booked in December 2006 for the Department of Energy settlement from prior years. (Hyneman)	\$ 427,150	
2. Staff Adjustment to annualize fuel expense. (Hyneman)	\$ 487,599	

Prod Nuclear Oper S-21	\$ 667,605	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 667,605	

Prod Nuclear Oper-Misc Nuclear Exp S-22	\$ 1,041,734	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 708,346	
2. To annualize the Staff's recommended level of nuclear refueling outage operations expense. (Hyneman)	\$ 333,388	

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

3. Reserved

Decommissioning Costs Missouri	S-24	\$ (1,022,592)
--------------------------------	------	----------------

1. To set KCPL's annual Missouri retail juris decommissioning cost at \$1,281,264 per the Commissions report and Order in ER-2006-0314 approving the Nonunanimous Stipulation and Agreement.
(Hyneman)

Prod Nuclear Maint-Suprv & Engineer	S-25	\$ 200,809
-------------------------------------	------	------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

Prod Nucl Maint-Maint of Structures	S-26	\$ 125,570
-------------------------------------	------	------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

Prod Nucl Maint-Maint Reactor Plnt	S-27	\$ 906,492
------------------------------------	------	------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

2. To annualize the Staff's recommended level of nuclear refueling outage maintenance expense.
(Hyneman)

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

3. Reserved

Prod Nucl Maint-Maint	S-28	\$ 110,258
-----------------------	------	------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

Prod Nucl Maint-Maint of Misc Plnt	S-29	\$ 75,644
------------------------------------	------	-----------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

Prod Turbine Oper Suprv & Engineer	S-30	\$ 40,284
------------------------------------	------	-----------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

Other Pwr Oper - Fuel Expense	S-31	\$ (21,085,970)
-------------------------------	------	-----------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

2. To add bad Hawthorn V Subrogation Proceeds booked as a credit in 2006.
(Hyneman)

3. Staff Adjustment to annualize fuel expense.
(Hyneman)

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Oth Pwr Oper-Gen & Misl Other	S-32	\$ 33,802	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 33,802	

Oth Maint-Supr Eng.Struct Gen & Mis	S-33	\$ 2,343,222	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 16,797	
2. To normalize production maintenance. (Traxler)		\$ 2,326,425	

Purchase Power-Capacity/Demand	S-34	\$ 648,500	

1. To annualize the Purchased Power Demand Charge. (Hyneman)		\$ 648,500	

Purchased Power - Energy	S-35	\$ 16,939,076	

1. To add back Hawthorn V Subrogation Proceeds booked as a credit in 2006. (Hyneman)		\$ 10,804,723	
2. To annualize on-system Purchased Power - Energy charges. (Hyneman)		\$ 6,134,353	

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Oth Pwr Supp - Load Dispatching S-36	\$ 90,591	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 120,980	
2.		
3. To allocate 2006 Short Term Incentive Compensation - Power Marketing, between expense and construction. (Traxler)	\$ (30,389)	

Oth Pwr Supp - Other Expense S-37	\$ 298,101	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 298,101	

Trans Oper-Suprv Eng & Load Disptch S-38	\$ 389,082	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 154,106	
2. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ (104,562)	
3. To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)	\$ 205,904	
4. To annualize the NERC and SPP Fees. (Vesely)	\$ 133,634	

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Transmiss Oper - Station Expense	S-39	\$ 8,464
----------------------------------	------	----------

1. To adjust test year payroll to reflect employee levels and
wage rates as of March 31, 2007.
(Traxler)

Transmiss Oper - Overhead Line Exp	S-40	\$ 2,604
------------------------------------	------	----------

1. To adjust test year payroll to reflect employee levels and
wage rates as of March 31, 2007.
(Traxler)

Transmiss Oper - Miscellaneous Exp	S-42	\$ 60,501
------------------------------------	------	-----------

1. To adjust test year payroll to reflect employee levels and
wage rates as of March 31, 2007.
(Traxler)

Trans Maint-Structures & Station Eq	S-44	\$ 457,017
-------------------------------------	------	------------

1. To adjust test year payroll to reflect employee levels and
wage rates as of March 31, 2007.
(Traxler)

2. To normalize transmission and distribution maintenance to 4
year avg. non-labor.
(Traxler)

2ansas City Power & Light Co.
Case: ER-07-291B
12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Tran Maint-Ovrhd & Undgrnd Line Exp S-45	\$ 169,925	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 2,376	
2. To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)	\$ 167,549	

Tran Oper-Mkt Mon & Comp Ser-RTO S-46	\$ 18	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 18	

Distrb Oper - Suprv & Engineering S-47	\$ 72,489	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 97,154	
2. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ (24,665)	

Distrb Oper - Load Dispatching S-48	\$ 75,012	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 75,012	

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Distrb Oper - Station Expense	S-49	\$ 4,185	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 4,185	

Distrb - Ovrhd & Undrgrnd Line Exp	S-50	\$ 136,885	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 136,885	

Distrb Oper - Street Light & Signal	S-51	\$ 3,565	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 3,565	

Distrb Operation - Meter Expense	S-52	\$ 70,919	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 70,919	

Distrb Oper - Customer Install Exp	S-53	\$ 25,313	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 25,313	

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

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Distrb Oper-Miscl Exp & Rents	S-54	\$ (40,927)
-------------------------------	------	-------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$	326,973
---	----	---------

2. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$	(367,900)
--	----	-----------

Distrb Maint - Suprv & Engineering	S-55	\$ 14,665
------------------------------------	------	-----------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$	14,665
---	----	--------

Distrb Maint - Struct & Station Equ	S-56	\$ 40,862
-------------------------------------	------	-----------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$	40,862
---	----	--------

Distrb Maint - Maint Ovrhd Lines	S-57	\$ 1,658,273
----------------------------------	------	--------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$	144,275
---	----	---------

2. To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)	\$	1,513,998
--	----	-----------

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Ice Storm Amortization S-58 \$ (4,562,002)

1. To eliminate the Ice Storm Amortization. \$ (4,562,002)
(Traxler)

Distrb Maint - Maint Undrgrnd Lines S-59 \$ 220,324

1. To adjust test year payroll to reflect employee levels and \$ 79,018
wage rates as of March 31, 2007.
(Traxler)

2. To normalize transmission and distribution maintenance to 4 \$ 141,306
year avg. non-labor.
(Traxler)

Distrb Maint-Maint Line Transformer S-60 \$ 76,212

1. To adjust test year payroll to reflect employee levels and \$ 76,212
wage rates as of March 31, 2007.
(Traxler)

Distrb Miant-Maint St Lights&Signal S-61 \$ 23,131

1. To adjust test year payroll to reflect employee levels and \$ 23,131
wage rates as of March 31, 2007.
(Traxler)

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Distrb Maint - Maint of Meters	S-62	\$ 40,410
--------------------------------	------	-----------

- | | | |
|---|-----------|--|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | \$ 40,410 | |
|---|-----------|--|

Distrb Maint-Maint Misc1 Distrb Pln	S-63	\$ 8,446
-------------------------------------	------	----------

- | | | |
|---|----------|--|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | \$ 8,446 | |
|---|----------|--|

Cst Acct-Suprv Mtr Read Clct Misc1	S-64	\$ 4,910,281
------------------------------------	------	--------------

- | | | |
|---|--------------|--|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | \$ 517,083 | |
| 2. To allocate 2006 Short Term Incentive Compensation between expense and construction.
(Traxler) | \$ (74,715) | |
| 3. To include Bank Fees paid by KC Receivables Corp in the sale of KCPL's Accounts Receivables.
(Hyneman) | \$ 4,029,056 | |
| 4. To include interest paid on customer deposits in cost of service, actual deposit interest year ended 12/31/2006.
(Vesely) | \$ 438,857 | |

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Cust Accts-Uncollect Accts-MO	S-65	\$ 3,297,592

1. To annualize bad debts to reflect Staff's annulization. (Vesely)	\$ 3,297,592	
--	--------------	--

Cst Asst Amort of DSM 100% MO	S-66	\$ 427,383

1. To provide a 10 year amortization of DSM costs agreed to in Case EO-2005-0329. (Traxler)	\$ 427,383	
---	------------	--

Cust Accts- Customer Assistance Exp	S-67	\$ (577,735)

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 63,975	
2. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ (26,616)	
3. To remove non-allowable advertising expense from cost of service. (Vesely)	\$ (615,094)	
4.		

Sales Exp-Suprv. Misc Sales Exp	S-68	\$ (24,361)

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 35,720	
--	-----------	--

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To remove non-allowable advertising expense from cost of service. (Vesely)	\$ (60,081)	

Admin & Gen-Administrative Salaries S-69	\$ (10,891,163)	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 2,111,980	
2. To remove talent assessment (skill set realignment) costs booked to 2006 general ledger. (Hyneman)	\$ (8,038,555)	
3. To remove severance costs booked to 2006 general ledger. (Hyneman)	\$ (284,686)	
4. To remove GPES Allocated severance costs booked to 2006 general ledger. (Hyneman)	\$ (85,634)	
5. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ (549,220)	
6. To eliminate Short Term Incentive Compensation based upon Earnings Per Share. (Traxler)	\$ (1,003,660)	
7. To eliminate Short Term Incentive Compensation - Discretionary Bonuses. (Traxler)	\$ (407,851)	
8. To eliminate Long Term Incentive Compensation. (Traxler)	\$ (2,433,537)	
9. To remove the salary, benefits and miscellaneous expenses of KCPL's Washington DC lobbyist. (Hyneman)	\$ (200,000)	

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Admin & Gen - Office Supply Expense	S-70	\$ (187,552)	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 2,859	
2. To include a normalized level of employee relocation expense (5 year average). (Hyneman)		\$ (190,411)	

Admin & Gen - Admin Exp Transferred	S-72	\$ (63,941)	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ (63,941)	

Admin & Gen - Outside Services Exp	S-73	\$ (817,033)	\$ 3,302,482

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 630	
2. To remove 100 percent of resources 378 and 845 Entertainment Business Meals. (Hyneman)		\$ (456,766)	
3. To add back to the 2006 general ledger Project LED-LDI expenses (\$1,519,983 total KCPL and \$867,871 MO Juris) that were incurred in 2005 but deferred (Credited) in 2006 books. (Hyneman)			\$ 867,871

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To amortize Project LED-LDI deferred expenses from Jan 1, 2005 through December 31, 2006 over 5 years per the Report & Order in Case No. ER-2006-0314. ($\$1,959,079 \times 57.0974\% = \$1,118,585 / 5 = \$223,717$) (Hyneman)		\$ 223,717
5. To addback to the 2006 general ledger Project CORP DP-KCPL expenses that were incurred in 2005 but deferred (credited) in 2006 (total KCPL \$1,539,672). (Hyneman)		\$ 879,113
6. To amortize Project CORP DP-KCPL deferred expenses from Jan 1 2005 thru Dec 31 2006 over 5 years per the Report & Order in Case ER-2006-0314. ($\$1,542,238 \times 57.0974\% = \$880,578 / 5 = \$176,116$) (Hyneman)		\$ 176,116
7. To add back to the 2006 general ledger Project MSC 0140 expenses that were incurred in 2005 but deferred (credited) in 2006 books. These costs were charged to Iatan II CWIP. ($\$2,024,024 \times 57.0974$) (Hyneman)		\$ 1,155,665
8. To remove costs associated with Sierra Club Collaborations Agreement that should be charged to the Iatan Construction Project. (Hyneman)	\$ (115,041)	
9. To remove non-regulated charges from GPES to KCPL in account 923.1 (formerly S-74.1) (Hyneman)	\$ (245,856)	

Outside Services-MO 100%S-74
*****1. Reserved
(Hyneman)

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Admin & Gen-Injuries & Damages Exp	S-76	\$ 46,363
------------------------------------	------	-----------

- | | | |
|---|-----------|--|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | \$ 46,363 | |
|---|-----------|--|

Admin & Gen-Emp Pension & Benefits	S-77	\$ 22,492,590
------------------------------------	------	---------------

- | | | |
|---|---------------|--|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | \$ 7,198 | |
| 2. To remove talent assessment (skill set realignment) costs booked to 2006 general ledger.
(Hyneman) | \$ (658,179) | |
| 3. To remove severance costs booked to 2006 general ledger.
(Hyneman) | \$ (43,515) | |
| 4. To reflect FAS 106 costs for 2007.
(Traxler) | \$ 1,838,841 | |
| 5. To amortize Wolf Creek FAS 88 cost over 5 years.
(Traxler) | \$ 47,492 | |
| 6. To reflect the amortization of the FAS 87 Regulatory Asset over 5 years.
(Traxler) | \$ 4,934,638 | |
| 7. To reflect the FAS 87 pension cost at the 2007 level.
(Traxler) | \$ 12,636,993 | |
| 8. To amortize the FAS 88 pension costs over 5 years.
(Traxler) | \$ 3,508,210 | |

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

9. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ 84,397	
--	-----------	--

10. To include the annual recurring non-lump sum SERP payments. (Hyneman)	\$ 126,862	
--	------------	--

11. To annualize the Employee Benefit - 401K Company Match. (Traxler)	\$ 9,653	
--	----------	--

Admin & Gen-Regulate Commission Exp S-78	\$ 139,761	
--	------------	--

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 8,682	
---	----------	--

2. Reserved (Hyneman)		
--------------------------	--	--

3. Reserved (Hyneman)		
--------------------------	--	--

4. To add back the release of reserves booked in prior years as a result of a favorable ruling by FERC. (Hyneman)	\$ 131,079	
--	------------	--

Reg Assess & Rate Case-MO 100% S-79	\$ 942,301	
-------------------------------------	------------	--

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 96,098	
---	-----------	--

2. To include the annual amount of rate case expense for Case ER-2006-0314 (\$1,066,118 over 2 years). (Hyneman)	\$ 533,059	
---	------------	--

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

3. To include the annual amount of rate case expense for Case No. ER-2007-0291 (\$224,444 deferred thru 5/07 and \$331,644 of 2006 post true-up rate cases expenses charged to account 182.450). (Hyneman)	\$ 278,044	
---	------------	--

4. To annualize MPSC Assessment to FY 2007 level. (formerly S-78.2) (Hyneman)	\$ 54,196	
--	-----------	--

5. To remove costs of Sierra Club Collaboration Agreement that should be charged to Iatan construction project. (Hyneman)	\$ (19,096)	
--	-------------	--

Admin & Gen-General Advertising Exp	S-80	\$ (90,818)
-------------------------------------	------	-------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 13,943	
---	-----------	--

2. To remove non-allowable advertising expense from cost of service. (Vesely)	\$ (104,761)	
--	--------------	--

Admin & Gen - Misc General Exp	S-81	\$ (204,683)
--------------------------------	------	--------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 52,159	
---	-----------	--

2. To eliminate dues and donations. (Vesely)	\$ (256,842)	
---	--------------	--

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

Admin & Gen - Transportation Exp	S-83	\$ 242,337
----------------------------------	------	------------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

Admin & Gen Maint - Maint Gen Plant	S-84	\$ 61,066
-------------------------------------	------	-----------

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler)

Other Depreciation	S-86	\$ (1,515,943)
--------------------	------	----------------

1. To eliminate the depreciation on transportation equipment charged to Oper and Maint in 2006.
(Traxler)

Amort of Plant Exp - Allocated	S-87	\$ 508,053
--------------------------------	------	------------

1. TO amortize new RTO Software Cost booked to Intangible Acct. 303.020 in 2007 amortization period.
(Traxler)

Taxes Other Than Income Taxes	S-89	\$ 3,492,144
-------------------------------	------	--------------

1. To remove talent assessment (skill set realignment) costs booked to 2006 general ledger.
(Hyneman)

Zansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
-----------------------	------------------------	------------------------

2. To annualize FICA Taxes. (Traxler)	\$ 702,971	
3. To annualize property taxes based on January 1, 2007 plant in service (revised 8/1/07). (Vesely)	\$ 2,403,425	
4. To add back the December 2006 reversal of Capital Stock expense reserved in prior years. (Hyneman)	\$ 1,036,035	

 Gross Receipts Taxes S-90 \$ (39,812,079)

1. To eliminate the Gross Receipts taxes from the test year. (Vesely)	\$ (39,812,079)	
--	-----------------	--

 Reg Plan Amort Case ER-2006-0314 S-96 \$ 21,679,061

1. To reflect the additional amortizations to maintain Credit Ratios. (Traxler)	\$ 21,679,061	
---	---------------	--

 Misc1 Amortization - Allocated S-98 \$ (4,708,573)

1. To amortize Hawthorn V Subrogation proceeds and DOE Wolf Creek Refunds received in 2006 over 5 years. (Hyneman)	\$ (4,708,573)	
--	----------------	--

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

Income Tax

Line		Test Year	7.97% Return	8.35% Return	8.73% Return
		(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 147,332,446	\$ 138,452,751	\$ 146,288,940	\$ 154,125,133

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 93,692,850	\$ 93,692,850	\$ 93,692,850	\$ 93,692,850
3	Book Trans Deprec Exp to Maint Exp	0	0	0	0
4	50% Meals & Intertainment	263,576	263,576	263,576	263,576
5	Book Nuclear Fuel Amortization	8,491,683	8,491,683	8,491,683	8,491,683
6	Book Amortization Expense	4,775,572	4,775,572	4,775,572	4,775,572
		-----	-----	-----	-----
7	Total	\$ 107,223,681	\$ 107,223,681	\$ 107,223,681	\$ 107,223,681
	Subtr from Net Income Before Taxes				
8	Interest Expense 1.8600 %	\$ 23,485,557	\$ 23,485,557	\$ 23,485,557	\$ 23,485,557
9	Tax Depreciation	90,850,190	90,850,190	90,850,190	90,850,190
10	Production Income Deduction	3,442,600	3,442,600	3,442,600	3,442,600
11	IRS Nuclear Fuel Amortization	7,310,935	7,310,935	7,310,935	7,310,935
12	IRS Amortization Deduction	1,230,070	1,230,070	1,230,070	1,230,070
13	Wind Production Tax Credit	11,226,903	11,226,903	11,226,903	11,226,903
14	Research & Devel Tax Credit	1,035,853	1,035,853	1,035,853	1,035,853
		-----	-----	-----	-----
15	Total	\$ 138,582,108	\$ 138,582,108	\$ 138,582,108	\$ 138,582,108

16	Net Taxable Income	\$ 115,974,019	\$ 107,094,324	\$ 114,930,513	\$ 122,766,706

	Provision for Federal Income Tax				
17	Net Taxable Income	\$ 115,974,019	\$ 107,094,324	\$ 114,930,513	\$ 122,766,706
18	Deduct Missouri Income Tax 100.0 %	\$ 6,008,645	\$ 5,548,585	\$ 5,954,581	\$ 6,360,576
19	Deduct City Income Tax	717,285	662,366	710,831	759,297
20	Federal Taxable Income	109,248,089	100,883,373	108,265,101	115,646,833
		-----	-----	-----	-----
21	Total Federal Tax	\$ 38,236,832	\$ 35,309,181	\$ 37,892,786	\$ 40,476,392

Kansas City Power & Light Co.

Case: ER-07-291B

12-Months Ended December 31, 2006

Income Tax

Line	Test Year	7.97% Return	8.35% Return	8.73% Return
(A)	(B)	(C)	(D)	(E)
Provision for Missouri Income Tax				
22 Net Taxable Income	\$ 115,974,019	\$ 107,094,324	\$ 114,930,513	\$ 122,766,706
23 Deduct Federal Income Tax 50.0 %	\$ 19,118,416	\$ 17,654,591	\$ 18,946,393	\$ 20,238,196
24 Deduct City Income Tax	717,285	662,366	710,831	759,297
25 Missouri Taxable Income	96,138,318	88,777,368	95,273,289	101,769,213
26 Total Missouri Tax	\$ 6,008,645	\$ 5,548,585	\$ 5,954,581	\$ 6,360,576
Provision for City Income Tax				
27 Net Taxable Income	\$ 115,974,019	\$ 107,094,324	\$ 114,930,513	\$ 122,766,706
28 Deduct Federal Income Tax	\$ 38,236,832	\$ 35,309,181	\$ 37,892,786	\$ 40,476,392
29 Deduct Missouri Income Tax	6,008,645	5,548,585	5,954,581	6,360,576
30 City Taxable Income	71,728,542	66,236,558	71,083,146	75,929,738
31 Total City Tax	\$ 717,285	\$ 662,366	\$ 710,831	\$ 759,297
Summary of Provision for Income Tax				
32 Federal Income Tax	\$ 38,236,832	\$ 35,309,181	\$ 37,892,786	\$ 40,476,392
33 Missouri Income Tax	6,008,645	5,548,585	5,954,581	6,360,576
34 City Income Tax	717,285	662,366	710,831	759,297
35 Total	\$ 44,962,762	\$ 41,520,132	\$ 44,558,198	\$ 47,596,265
Deferred Income Taxes				
36 Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
37 Deferred Repair Allowance	0	0	0	0
38 Deferred Tax Depreciation	2,200,063	2,200,063	2,200,063	2,200,063
39 Amort of Deferred Tax Depreciation	0	0	0	0
40 Amort of Repair Allowance	0	0	0	0
41 Amort of Deferred ITC	0	0	0	0
42 Deferred Unbilled	0	0	0	0
43 Total	\$ 2,200,063	\$ 2,200,063	\$ 2,200,063	\$ 2,200,063
44 Total Income Tax	\$ 47,162,825	\$ 43,720,195	\$ 46,758,261	\$ 49,796,328