

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

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

TRUE-UP DIRECT

STAFF ACCOUNTING SCHEDULES

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2007-0291

Jefferson City, Missouri
November 2007

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Revenue Requirement

Line	7.766 Return	8.09% Return	8.42% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$1,298,120,589	\$1,298,120,589	\$1,298,120,589
2 Rate of Return	7.761	8.09%	8.42%
3 Net Operating Income Requirement	\$ 100,734,158	\$ 105,017,956	\$ 109,301,754
4 Net Income Available (Sch 9)	\$ 99,894,034	\$ 99,894,034	\$ 99,894,034

5 Additional NOIBT Needed	\$ 840,124	\$ 5,123,922	9,407,720
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 34,499,428.	\$ 37,211,835	\$ 39,924,241
8 Test Year Current Income Tax	\$ 33,967,481	\$ 33,967,481	\$ 33,967,481

9 Additional Current Tax Required	\$ 531,947	\$ 3,244,354	\$ 5,956,760
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	\$ 531,947	\$ 3,244,354	\$ 5,956,760

14 Gross Revenue Requirement	\$ 1,372,071	\$ 8,368,276	\$ 15,364,480
15 Regulatory Plan Additional Amortization	\$ 30,886,516	\$ 30,886,516	\$ 30,886,516
16 Total Revenue Requirement	\$ 32,258,587	\$ 39,254,792	\$ 41,250,996

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

Weighted Cost of Capital as of September 30, 2007
for Kansas City Power and Light Company

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			9.14%	9.72%	10.30%
Common Stock Equity	57.62%	-----	5.27%	5.60%	5.93%
Preferred Stock	1.45%	4.29%	0.06%	0.06%	0.06%
Long-Term Debt	40.93%	5.93%	2.43%	2.43%	2.43%
Short-Term Debt	0.00%				
Total	100.00%		7.76%	8.09%	8.42%

Notes:

See Schedule 9 for the Capital Structure Ratios.

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

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended December 31, 2006

Rate Base

Line Description		Amount
(A)		(B)
1	Total Plant in Service (Sch 3)	\$2,929,888,248
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	\$1,346,775,449

3	Net Plant in Service	\$1,583,112,799
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	\$ (19,875,562)
5	Materials and Supplies-Exempt	33,073,090
6	Prepayments	6,655,512
7	Prepaid Pension Asset EO-2005-0329	9,492,531
8	Reg Asset Excess Act FAS 87 vs Rate	14,549,476
9	Fuel Inventory - Coal	16,857,606
10	Fuel Inventory - Oil	2,775,138
11	Fuel Inventory Lime/Limestone	80,486
12	Amonia	39,361
13	Fuel Inventory - Nuclear	19,579,797
14	Reg Asset/Demand Side Management	6,615,449
	Subtract from Net Plant	
15	Federal Tax Offset 2.6000 %	762,806
16	State Tax Offset 9.4630	436,279
17	City Tax Offset 0.0000	0
18	Interest Expense Offset 16.3120 %	5,145,511
19	Customer Deposits	5,477,012
20	Customer Advances	194,811
21	Deferred Income Taxes-Depreciation	309,681,843
22	Reg Liab Emission Allowance Sales	36,877,536
23	Reg Plan Amortization ER-2006-0314	16,259,296

24	Total Rate Base	\$1,298,120,589

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 72,186	\$ 0	54.2693	\$ 0	\$ 39,175
2	302.000	Franchises & Consents	22,937	0	100.0000	0	22,937
3	303.000	Miscl Intg Plt (Like 353)	0	0	54.2693	0	0
4	303.200	Miscl Intangible Pit - Syr Software	46,065,508	0	54.2693	0	24,999,429
5	303.020	Miscl Intang Plt - RTO Software	0	0	54.2693	0	0
6	303.030	Miscl Intangible Plt-10yr Software	49,925,047	0	54.2693	0	27,093,974
7	303.050	Miscl Intang Plt-WC 5yr Software	8,611,183.	0	54.2693	0	4,673,229
8	303.070	Miscl Intg Plt-Srct (Like 312)	0	0	54.2693	0	0
			-----	-----		-----	-----
9		Total	\$ 104,696,861	\$ 0		\$ 0	\$ 56,828,744
Production-Stm-Hawthorn Unit 5							
10	310.000	Land & Land Rights	\$ 807,281	\$ 0	53.6109	\$ 0	\$ 432,791
11	311.000	Structures & Improvements	23,515,599	0	53.6109	0	12,606,924
12	311.020	Structures - H 5 Rebuild	8,923,285	0	53.6109	0	4,783,853
13	312.000	Boiler Plant Equipment	47,261,198	0	53.6109	0	25,337,154
14	312.010	Stm Pr-Boiler-Unit Train-Elect	12,151,190	0	53.6109	0	6,514,362
15	312.020	Boiler AQC Equip - Electric	244,814	0	53.6109	0	131,247
16	312.030	Boiler Plant - H5 Rebuild	232,799,813	0	53.6109	0	124,806,075
17	314.000	Turbogenerator Units	74,450,292	0	53.6109	0	39,913,472
18	315.000	Accessory Electric Equipment	5,157,468	0	53.6109	0	2,764,965
19	315.010	Accessory Equip - H5 Rebuild	39,557,041	0	53.6109	0	21,206,886
20	316.000	Miscellaneous Power Plant Equipment	7,695,154	0	53.6109	0	4,125,441
21	316.010	Miscellaneous Equip - HS Rebuild	2,305,286	0	53.6109	0	1,235,885
			-----	-----		-----	-----
22		Total	\$ 454,868,421	\$ 0		\$ 0	\$ 243,859,055
Production-Stm-Iatan I							
23	446.000	Land	\$ 3,713,446	\$ 0	53.6109	\$ 0	\$ 1,990,812
24	311.000	Structures & Improvements	21,212,562	0	53.6109	0	11,372,245
25	312.000	Boiler Plant Equip - Electric	166,144,270	0	53.6109	0	89,071,438
26	312.010	Stm Pr-Boiler-Unit Train-Elect	1,770,320	0	53.6109	0	949,084
27	314.000	Turbogenerators - Electric	44,914,441	0	53.6109	0	24,079,036
28	315.000	Accessory Equipment - Electric	27,836,499	0	53.6109	0	14,923,398
29	316.000	Miscl Plant Equipment - Electric	4,416,702	0	53.6109	0	2,367,834
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30		Total	\$ 270,008,240	\$ 0		\$ 0	\$ 144,753,847

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Total Plant in Service

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	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	23,755,307	0	53.6109	0	12,735,434
33	312.000	Boiler Plant Equipment - Electric	235,979,521	0	53.6109	0	126,510,745
34	312.010	Boiler Plt - Unit Train Electric	585,675	0	53.6109	0	313,986
35	312.002	Boiler Plant AQC Equipment - Elect	33,693,191	0	53.6109	0	18,063,223
36	314.000	Turbogenerator Plant - Electric	57,473,707	0	53.6109	0	30,812,172
37	315.000	Accessory Equipment - Electric	27,208,774	0	53.6109	0	14,586,869
38	315.200	Accessory Equipment - Electric	14,320	0	53.6109	0	7,677
39	316.000	Miscle Plat Equipment - Electric	4,819,450	0	53.6109	0	2,583,751
			-----	-----		-----	-----
40		Total	\$ 386,217,367	\$ 0		\$ 0	\$ 207,054,608
Production Stm-Montrose 1, 2 & 3							
41	310.000	Land	\$ 1,406,842	\$ 0	53.6109	\$ 0	\$ 754,221
42	311.000	Structures - Electric	14,868,258	0	53.6109	0	7,971,007
43	312.000	Boiler Plant Equipment - Electric	113,507,311	0	53.6109	0	60,852,291
44	312.010	Stm Pr-Boiler-Unit Train-Elect	8,919,886	0	53.6109	0	4,782,031
45	314.000	Turbogenerators - Electric	39,967,685	0	53.6109	0	21,427,036
46	315.000	Accessory Equipment - Electric	17,889,470	0	53.6109	0	9,590,706
47	316.000	Miscl Plant Equipment - Electric	4,301,639	0	53.6109	0	2,306,147
			-----	-----		-----	-----
48		Total	\$ 200,861,091	\$ 0		\$ 0	\$ 107,683,439
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	41,127,841	0	53.6109	0	22,049,006
54	345.000	Other Prod - Accessory Equip - H6	1,371,550	0	53.6109	0	735,300
			-----	-----		-----	-----
55		Total	\$ 43,723,852	\$ 0		\$ 0	\$ 23,440,750

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production-Hawthorn 9 Combined Cycl							
56	311.000	Structures & Improv - H9	\$ 3,343,687	\$ 0	53.6109	\$ 0	\$ 1,792,581
57	312.000	Boile Plant Equip - H9	41,784,774	0	53.6109	0	22,401,193
58	314.000	Turbogenerators - H9	15,863,928	0	53.6109	0	8,504,795
59	315.000	Accessory Equipment - H9	12,697,100	0	53.6109	0	6,807,030
60	316.000	Miscl Pwr Plt Equip - H9	239,075	0	53.6109	0	128,170
			-----	-----		-----	-----
61		Total	\$ 73,928,564	\$ 0		\$ 0	\$ 39,633,769
Production-Northeast Station							
62	311.000	Steam Prod - Structures Elect	\$ 43,760	\$ 0	53.6109	\$ 0	\$ 23,460
63	315.000	Accessory Equip - NE	63,214	0	53.6109	0	33,890
64	316.000	Miscl Plant Equip - NE	16,955	0	53.6109	0	9,090
65	340.000	Other Production - Land NE	136,550	0	53.6109	0	73,206
66	342.000	Other Prod - Fuel Holders NE	1,283,424	0	53.6109	0	688,055
67	344.000	Other Prod - Generators NE	37,980,935	0	53.6109	0	20,361,921
68	345.000	Other Prod - Accessory Equip - NE	5,164,636	0	53.6109	0	2,768,808
			-----	-----		-----	-----
69		Total	44,689,474	\$ 0		\$ 0	\$ 23,958,430
Other Prod Hawthorn Units 7 & 8							
70	311.000	Structures H7&8	\$ 25,129	\$ 0	53.6109	\$ 0	\$ 13,472
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	46,069,176	0	53.6109	0	24,698,100
74	345.000	Other Prod Access Equip - H7&8	2,094,772	0	53.6109	0	1,123,026
			-----	-----		-----	-----
75		Total	52,388,249	\$ 0		\$ 0	\$ 28,085,812
Prod Other-West Gardner 1, 2, 3 & 4							
76	316.000	Miscl Plant Equip - Electric	\$ 3,642	\$ 0	53.6109	\$ 0	\$ 1,953
77	340.000	Other Prod - Land	177,836	0	53.6109	0	95,339
78	340.010	Other Prod-Landrights & Easements	93,269	0	53.6109	0	50,002
79	341.000	Other Prod - Structures WG	2,089,621	0	53.6109	0	1,120,265
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	109,516,857	0	53.6109	0	58,712,973
82	345.000	Other Prod - Access Equip - WG	4,240,202	0	53.6109	0	2,273,210
			-----	-----		-----	-----
83		Total	\$ 119,108,010	\$ 0		\$ 0	\$ 63,854,876

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Prod Other-Miami/Osawatomie 1							
84	311.000	Stm Prod - Structures	\$ 22,443	\$ 0	53.6109	\$ 0	\$ 12,032
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	26,200,113	0	53.6109	0	14,046,116
89	345.000	Other Prod Accessory Equip - M/Os	1,112,901	0	53.6109	0	596,636
			-----	-----		-----	-----
90		Total	\$ 31,518,620	\$ 0		\$ 0	\$ 16,897,416
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	399,155,580	0	53.6109	0	213,990,899
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	639,138,470	0	53.6109	0	342,647,886
95	322.010	Reactor - MO Gr Up AFDC	48,229,922	0	100.0000	0	48,229,922
96	323.000	Turbogenerator Units	166,045,938	0	53.6109	0	89,018,722
97	323.010	Turbogenerator Mo GR Up AFDC	5,851,464	0	100.0000	0	5,851,464
98	324.000	Accessory Electric Equipment	135,110,604	0	53.6109	0	72,434,011
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	70,538,085	0	53.6109	0	37,816,102
101	325.010	Miscl Plt Equip - MO Gr Up AFDC	1,164,059	0	100.0000	0	1,164,059
102	328.000	Disallow-MoGrUp AFDC 100% Mo	(8,388,001)	0	100.0000	0	(8,388,001)
103	328.010	MPSC Disallow-Mo Basis	(135,060,971)	0	53.6109	0	(72,407,402)
			-----	-----		-----	-----
104		Total	\$1,350,865,690	\$ 0		\$ 0	\$ 757,855,598
Production Plant - Wind Generation							
105	341.020	Oth Prod -Struct - Elect Wind	\$ 3,068,199	\$ 0	53.6109	\$ 0	\$ 1,644,889
106	344.020	Oth Prod-Generators-Elect Wind	140,593,818	0	53.6109	0	75,373,611
			-----	-----		-----	-----
107		Total	\$ 143,662,017	\$ 0		\$ 0	\$ 77,018,500

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production Non-Unit Facilities							
108	310.000	Land and Land Rights	148,900	\$ 0	53.6109	\$	\$ 79,827
109	311.000	Structures Blk Oil NE	1,091,392	0	53.6109	0	585,105
110	312.000	Boiler Plt Equip Blk Oil NE	.610,273	0	53.6109	0	327,173
111	315.000	Access Equip Blk Oil NE	24,947	0	53.6109	0	13,374
112	316.000	Miscl.Equip Bld Oil NE	144,797	0	53.6109	0	77,627
113	311.010	Structures Leasehold Improv	245,144	0	53.6109	0	131,424
114	312.000	Boile Plt Equip - Bldg	21,004	0	53.6109	0	11,260
115	315.000	Access Equip Bldg	19,598	0	53.6109	0	10,507
116	316.000	Miscl Pwr Plt Bldg	2,691,138	0	53.6109	0	1,442,743
117	341.020	Other Prod-Structure-Elect-Wind	450,126	0	53.6109	0	241,317
118	311.000	Structures Elect Equip	27,344	0	53.6109	0	14,659
119	316.000	Miscl Pwr Plt Equip - Equip.	1,198,495	0	53.6109	0	642,524
120		Total	6,673,158	\$ 0		0	\$ 3,577,540
Transmission Plant							
121	350.000	Land	1,585,085	\$ 0	53.6109	\$ 0	\$ 849,778
122	350.010	Land Rights	23,024,881	0	53.6109	0	12,343,846
123	350.020	Land Rights - Wolf Creek	355	0	53.6109	0	190
124	352.000	Structures & Improvements	4,410,547	0	53.6109	0	2,364,534
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	138,493,136	0	53.6109	0	74,247,417
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	8,498,935	0	53.6109	0	4,556,356
131	354.000	Towers & Fixtures	4,029,692	0	53.6109	0	2,160,354
132	355.000	Poles & Fixtures	96,449,536	0	53.6109	0	51,707,464
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	83,524,626	0	53.6109	0	44,778,304
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		1,513,285
140		Total	\$ 376,565,787	\$ 0		\$ 0	\$ 202,149,357

Kansas City Power & Light. Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Total Plant in Service

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional

		(A)	(B)	(C)	(D)	(E)	(F)
		Distribution Plant					
141	360.000	Land	\$ 8,046,559	\$ 0	44.9750	\$ 0	3,618,940
142	360.010	Land Rights	15,784,966	0	59.1302	0	9,333,682
143	361.000	Structures & Improvements	10,204,056	0	50.8809	0	5,191,916
144	362.000	Station Equipment	146,443,486	0	58.3083	0	85,388,707
145	362.030	Station Equip - Communications	3,854,675	0	49.4492	0	1,906,106
146	364.000	Poles, Towers & Fixtures	229,629,445	0	54.0661	0	124,151,685
147	365.000	Overhead Conductors & Devices	189,101,100	0	55.4199	0	104,799,641
148	366.000	Underground Conduit	150,432,147	0	53.1392	0	79,938,439
149	367.000	Underground Conductors & Devices	338,557,713	0	50.3485	0	170,458,730
150	368.000	Line Transformers	219,244,662	0	58.4469	0	128,141,708
151	369.000	Services	82,379,538	0	52.0316	0	42,863,392
152	370.000	Meters	84,556,251	0	55.0340	0	46,534,687
153	371.000	Installation On Customers' Premises	9,884,999	0	72.5133	0	7,167,939
154	373.000	Street Lighting & Signal Systems	36,925,486	0	22.2506	0	8,216,142
			-----	-----		-----	-----
155		Total	\$1,525,045,083	\$ 0		\$ 0	\$ 817,711,714

Tota Plant in Service

[illegible]

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Total Plant

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 39,175	0.0000	\$ 0
2	302.000	Franchises & Consents	22,937	0.0000	0
3	303.000	Miscel Intg Plt (Like 353)	0	2.2400	0
4	303.200	Miscel Intangible Plt - 5yr Software	24,999,429	0.0000	0
5	303.020	Miscel Intang Plt - RTO Software	0	0.0000	0
6	303.030	Miscel Intangible Plt-10yr Software	27,093,974	0.0000	0
7	303.050	Miscel Intang Plt-WC 5yr Software	4,673,229	0.0000	0
8	303.070	Miscel Intg Plt-Srct (Like 312)	0	3.6300	0
			-----		-----
9		Total	56,828,744		\$ 0
Production-Stm-Hawthorn Unit 5					
10	310.000	Land & Land Rights	\$ 432,791	0.0000	\$ 0
11	311.000	Structures & Improvements	12,606,924	3.3100	417,289
12	311.020	Structures - H 5 Rebuild	4,783,853	0.8200	39,228
13	312.000	Boiler Plant Equipment	25,337,154	3.6300	919,739
14	312.010	Stm Pr-Boiler-Unit Train-Elect	6,514,362	3.6300	236,471
15	312.020	Boiler AQC Equip - Electric	131,247	3.6300	4,764
16	312.030	Boiler Plant - H5 Rebuild	124,806,075	0.9000	1,123,255
17	314.000	Turbogenerator Units	39,913,472	3.1300	1,249,292
18	315.000	Accessory Electric Equipment	2,764,965	3.2300	89,308
19	315.010	Accessory Equip - H5 Rebuild	21,206,886	0.8000	169,655
20	316.000	Miscellaneous Power Plant Equipment	4,125,441	3.5000	144,390
21	316.010	Miscellaneous Equip - H5 Rebuild	1,235,885	0.8700	10,752
			-----		-----
22		Total	\$ 243,859,055		\$ 4,404,143
Production-Stm-Iatan I					
23	446.000	Land	\$ 1,990,812	0.0000	\$ 0
24	311.000	Structures & Improvements	11,372,245	3.3100	376,421
25	312.000	Boiler Plant Equip - Electric	89,071,438	3.6300	3,233,293
26	312.010	Stm Pr-Boiler-Unit Train-Elect	949,084	3.6300	34,452
27	314.000	Turbogenerators - Electric	24,079,036	3.1300	753,674
28	315.000	Accessory Equipment - Electric	14,923,398	3.2300	482,026
29	316.000	Miscel Plant Equipment - Electric	2,367,834	3.5000	82,874
			-----		-----
30		Total	\$ 144,753,847		\$ 4,962,740

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Expense

Line			Adjusted	Depreciation	Depreciation
No	Acct	Description	Jurisdictional	Rate	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	12,735,434	3.3100	421,543
33	312.000	Boiler Plant Equipment - Electric	126,510,745	3.6300	4,592,340
34	312.010	Boiler Plt - Unit Train Electric	313,986	3.6300	11,398
35	312.002	Boiler Plant AQC Equipment - Elect	18,063,223	3.6300	655,695
36	314.000	Turbogenerator Plant - Electric	30,812,172	3.1300	964,421
37	315.000	Accessory Equipment - Electric	14,586,869	3.2300	471,156
38	315.200	Accessory Equipment - Electric	7,677	5.4000	415
39	316.000	Miscle Plat Equipment - Electric	2,583,751	3.5000	90,431
		-----			-----
40		Total	\$ 207,054,608		\$ 7,207,399
		Production Stm-Montrose 1, 2 & 3			
41	310.000	Land	\$ 754,221	0.0000	\$ 0
42	311.000	Structures - Electric	7,971,007	3.3100	263,840
43	312.000	Boiler Plant Equipment - Electric	60,852,291	3.6300	2,208,938
44	312.010	Stm Pr-Boiler-Unit Train-Elect	4,782,031	3.6300	173,588
45	314.000	Turbogenerators - Electric	21,427,036	3.1300	670,666
46	315.000	Accessory Equipment - Electric	9,590,706	3.2300	309,780
47	316.000	Miscl Plant Equipment - Electric	2,306,147	3.5000	80,715
		-----			-----
48		Total	\$ 107,683,439		\$ 3,707,527
		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	22,049,006	4.1200	908,419
54	345.000	Other Prod - Accessory Equip - H6	735,300	4.1200	30,294
		-----			-----
55		Total	23,440,750		\$ 965,751

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production-Hawthorn 9 Combined Cycl					
56	311.000	Structures & Improv - H9	\$ 1,792,581	3.3100	\$ 59,334
57	312.000	Boile Plant Equip - H9	22,401,193	3.6300	813,163
58	314.000	Turbogenerators - H9	8,504,795	3.1300	266,200
59	315.000	Accessory Equipment - H9	6,807,030	3.2300	219,867
60	316.000	Miscl Pwr Plt Equip - H9	128,170	3.5000	4,486

61		Total	\$ 39,633,769		\$ 1,363,050
Production-Northeast Station					
62	311.000	Steam Prod - Structures Elect	\$ 23,460	3.3100	\$ 777
63	315.000	Accessory Equip - NE	33,890	3.2300	1,095
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	20,361,921	4.1200	838,911
68	345.000	Other Prod - Accessory Equip - NE	2,768,808	4.1200	114,075

69		Total	\$ 23,958,430		\$ 983,524
Other Prod Hawthorn Units 7 & 8					
70	311.000	Structures H7&8'	\$ 13,472	3.3100	\$ 446
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	24,698,100	4.1200	1,017,562
74	345.000	Other Prod Access Equip - H7&8	1,123,026	4.1200	46,269

75		Total	\$ 28,085,812		\$ 1,157,027
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	1,120,265	4.1200	46,155
80	342.000	Other Prod Fuel Holders WG	1,601,134	4.1200	65,967
81	344.000	Other Prod Generators WG	58,712,973	4.1200	2,418,974
82	345.000	Other Prod Access Equip - WG	2,273,210	4.1200	93,656

83		Total	\$ 63,854,876		\$ 2,624,820

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Expense

Line			Adjusted	Depreciation	Depreciation
No	Acct	Description	Jurisdictional	Rate	Expense
		(A)	(B)	(C)	(D)
Prod Other-Miami/Osawatomie 1					
84	311.000	Stm Prod - Structures	\$ 12,032	3.3100	\$ 398
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	14,046,116	4.1200	578,700
89	345.000	Other Prod Accessory Equip - M/Os	596,636	4.1200	24,581
90		Total	\$ 16,897,416		\$ 680,735
Prod Pit-Nuclear-Wolf Creek					
91	320.000	Land & Land Rights	\$ 1,828,981	0.0000	\$ 0
92	321.000	Structures & Improvements	213,990,899	1.5500	3,316,859
93	321.010	Structures MO Gr Up AFC Ele	19,168,175	1.5500	297,107
94	322.000	Reactor Plant Equipment	342,647,886	1.7300	5,927,808
95	322.010	Reactor - MO Gr Up AFDC	48,229,922	1.7300	834,378
96	323.000	Turbogenerator Units	89,018,722	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	72,434,011	1.7300	1,253,108
99	324.010	Accessory Equip - MO Gr Up AFDC	6,500,780	1.7300	112,463
100	325.000	Miscellaneous Power Plant Equipment	37,816,102	2.3600	892,460
101	325.010	Misc Plt Equip - MO Gr Up AFDC	1,164,059	2.3600	27,472
102	328.000	Disallow-MoGrUp AFDC 100% Mo	(8,388,001)	1.7300	(145,112)
103	328.010	MPSC Disallow-Mo Basis	(72,407,402)	1.7300	(1,252,648)
104		Total	\$ 757,855,598		\$ 13,123,351
Production Plant - Wind Generation					
105	341.020	Oth Prod -Struct - Elect Wind	\$ 1,644,889	5.0000	\$ 82,244
106	344.020	Oth Prod-Generators-Elect Wind	75,373,611	5.0000	3,768,681
107		Total	\$ 77,018,500		\$ 3,850,925

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Expense

Line			Adjusted	Depreciation	Depreciation
No	Acct	Description	Jurisdictional	Rate	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	Misc1 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	Misc1 Pwr Plt Bldg	1 442,743	3.5000	50,496
117	341.020	Other Prod-Structure-Elect-Wind	241,317	5.0000	12,066
118	311.000	Structures Elect Equip	14,659	3.3100	485
119	316.000	Misc1 Pwr Plt Equip - Equip	642,524	3.5000	22,488
			-----		-----
120		Total	\$ 3,577,540		\$ 120,675
Transmission Plant					
121	350.000	Land	\$ 849,778	0.0000	\$ 0
122	350.010	Land Rights	12,343,846	0.0000	0
123	350.020	Land Rights - Wolf Creek	190	0.0000	0
124	352.000	Structures & Improvements	2,364,534	1.3600	32,158
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	74,247,417	2.2400	1,663,142
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	4,556,356	2.5000	113,909
131	354.000	Towers & Fixtures	2,160,354	2.0000	43,207
132	355.000	Poles & Fixtures	51,707,464	3.5900	1,856,298
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	44,778,304	3.1000	1,388,127
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
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140		Total	\$ 202,149,357		\$ 5,290,452

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Expense

Line		Description	Adjusted	Depreciation	Depreciation
No	Acct		Jurisdictional	Rate	Expense
		(A)	(B)	(C)	(D)
Distribution Plant					
141	360.000	Land	\$ 3,618,940	0.0000	\$ 0
142	360.010	Land Rights	9,333,682	0.0000	0
143	361.000	Structures & Improvements	5,191,916	2.9600	153,681
144	362.000	Station Equipment	85,388,707	2.0000	1,707,774
145	362.030	Station Equip - Communications	1,906,106	2.5000	47,653
146	364.000	Poles, Towers & Fixtures	124,151,685	4.0900	5,077,804
147	365.000	Overhead Conductors & Devices	104,799,641	2.0200	2,116,953
148	366.000	Underground Conduit	79,938,439	1.3300	1,063,181
149	367.000	Underground Conductors & Devices	170,458,730	1.2300	2,096,642
150	368.000	Line Transformers	128,141,708	3.1000	3,972,393
151	369.000	Services	42,863,392	3.1400	1,345,911
152	370.000	Meters	46,534,687	4.3100	2,005,645
153	371.000	Installation On Customers' Premises	7,167,939	9.5100	681,671
154	373.000	Street Lighting & Signal Systems	8,216,142	3.6900	303,176
			-----		-----
155		Total	\$ 817,711,714		\$ 20,572,484

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 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	28,779,520	2.5400	731,000
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)	940,601	0.0000	0
161	390.040	Struct & Imprv-Leasehold (Marshal)	66,932	0.0000	0
162	391.000	Office Furniture & Equipment	6,251,739	5.4000	337,594
163	391.010	Off Furniture & Equip - Wolf Creek	1,447,122	5.4000	78,145
164	391.020	Off Furniture & Equip - Computer	64,089	5.4000	3,461
165	392.000	Transportation Equipment	390,331	5.4300	21,195
166	392.010	Trans Equip - Light Trucks	4,082,539	5.4300	221,682
167	392.020	Trans Equip - Heavy Trucks	10,806,008	5.4300	586,766
168	392.030	Trans Equip - Tractors	371,821	5.4300-	20,190
169	392.040	Trans Equip - Trailers	636,328	5.4300	34,553
170	393.000	Stores Equipment	361,076	3.5800	12,927
171	394.000	Tools, Shop, & Garage Equipment	1,917,073	2.6100	50,036
172	395.000	Laboratory Equipment	2,670,206	3.3700	89,986
173	396.000	Power. Operated Equipment	7,439,108	5.5500	412,870
174	397.000	Communication Equipment	46,870,189	2.5000	1,171,755
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	166,849	3.1600	5,272
178		Total	\$ 115,524,793		\$ 3,779,609
179		Total Depreciation Expense	\$2,929,888,248		\$ 74,794,212

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	303.010	Misc1 Intang Plt Like 353	\$ 0	\$ 0	54.2693	\$ 0	\$ 0
2	303.020	Misc1 Intang Plt 5 yr Software	32,922,773	0	54.2693	0	17,866,958
3	303.030	Misc1 Intang Plt 10 yr Software	41,277,240	0	54.2693	0	22,400,869
4	303.050	Misc1 Int Plt-Wlf Crk 5 yr Software	8,090,763	0	54.2693	0	4,390,800
5	303.070	Misc1 Intg Plt-Structures	0	0	54.2693	0	0
			-----	-----		-----	-----
6		Total	\$ 82,290,776	\$ 0		\$ 0	\$ 44,658,627
Prod Steam - Hawthorn 5							
7	311.000	Structures & Improvements	\$ 8,434,303	\$ 0	53.6109	\$ 0	\$ 4,521,706
8	311.020	Pr-Struct-Hawthorn 5 Rebuild	7,755,682	0	53.6109	0	4,157,891
9	312.000	Boiler Plant Equipment	(16,741,041)	0	53.6109	0	(8,975,023)
10	312.010	Stm Pr-Boiler-Unit Train-Elect	460,464	0	53.6109	0	246,859
11	312.020	Stm Pr-Boiler AQC Equip	24,706	0	53.6109	0	13,245
12	312.030	Boiler Hawthorn 5 Rebuild	194,908,968	0	53.6109	0	104,492,452
13	314.000	Turbogenerator Units	21,488,947	0	53.6109	0	11,520,418
14	315.000	Accessory Electric Equipment	(4,495,687)	0	53.6109	0	(2,410,178)
15	315.010	Access Hawthorn 5 Rebuild	32,905,841	0	53.6109	0	17,641,118
16	316.000	Miscellaneous Power Plant Equipment	3,590,084	0	53.6109	0	1,924,676
17	316.010	Misc1 Eqp Hawth 5 Rebuild	1,930,963	0	53.6109	0	1,035,207
			-----	-----		-----	-----
18		Total	\$ 250,263,230-	\$ 0		\$ 0	\$ 134,168,371
Prod Steam - Iatan I							
19	311.000	Structures & Imprvements	13,916,441	\$ 0	53.6109	\$ 0	\$ 7,460,729
20	312.000	Boiler Plt Equip - Electric	133,208,532	0	53.6109	0	71,414,293
21	312.010	Stm Pr-Boiler-Unit Train-Elect	67,085	0	53.6109	0	35,965
22	314.000	Turbogenerators - Electric	31,045,785	0	53.6109	0	16,643,925
23	315.000	Accessory Equip - Electric	11,659,197	0	53.6109	0	6,250,600
24	316.000	Misc1 Pwr Plt Equipment - Electric	2,539,713	0	53.6109	0	1,361,563
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25		Total	\$ 192,436,753	\$ 0		\$ 0	\$ 103,167,075

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Prod Stm - LaCygne 1 & 2							
26	311.000	Structures & Improvements	\$ 13,503,989	\$ 0	53.6109	\$ 0	\$ 7,239,610
27	312.000	Boiler Plt Equipment - Electric	136,895,279	0	53.6109	0	73,390,791
28	312.010	Boiler Plt - Unit Train - Electric	109,431	0	53.6109	0	58,667
29	312.020	Boiler Plt - AQC Equip - Electric	42,122,618	0	53.6109	0	22,582,315
30	314.000	Turbogenerator - Electric	29,403,125	0	53.6109	0	15,763,280
31	315.000	Accessory Equip - Electric	13,233,226	0	53.6109	0	7,094,452
32	315.020	Accessory Equipment - Electric	2,083	0	53.6109	0	1,117
33	316.000	Misc1 Pwr Plt Equip - Electric	2,450,613	0	53.6109	0	1,313,796
		-----		-----		-----	-----
34		Total	\$ 237,720,364	\$ 0		\$ 0	\$ 127,444,028
Prod Steam - Montrose 1, 2 & 3							
35	311.000	Structures & Improvements	\$ 7,287,629	\$ 0	53.6109	\$ 0	\$ 3,906,963
36	312.000	Boiler Plt Equipment - Electric	66,863,310	0	53.6109	0	35,846,022
37	312.010	Stm Pr-Boiler-Unit Train-Elect	338,015	0	53.6109	0	181,213
38	314.000	Turbogenerator - Electric	19,308,502	0	53.6109	0	10,351,462
39	315.000	Accessory Equipment - Electric	6,997,566	0	53.6109	0	3,751,458
40	316.000	Misc1 Pwr Plnt Equip - Electric	1,748,651	0	53.6109	0	937,468
		-----		-----		-----	-----
41		Total	\$ 102,543,673	\$ 0		\$ 0	\$ 54,974,586
Prod Stm/Other-Hawthorn 6 Comb Cycl							
42	311.000	Structures & Improvements	\$ 312	\$ 0	53.6109	\$ 0	\$ 167
43	315.000	Accessory Equipment - Electric	0	0	53.6109	0	0
44	341.000	Other Structures & Improvement	36,032	0	53.6109	0	19,317
45	342.000	Other - Fuel Holders - Electric	269,470	0	53.6109	0	144,465
46	344.000	Other - Generation - Electric	8,290,796	0	53.6109	0	4,444,770
47	345.000	Other Accessory Equipment - Electri	405,492	0	53.6109	0	217,388
		-----		-----		-----	-----
48		Total	\$ 9,002,102	\$ 0		\$ 0	\$ 4,826,107
Prod Stm/Other-Hawthorn 9 Comb Cycl							
49	311.000	Stm - Structures & Improvements	520,155	\$ 0	53.6109	\$ 0	278,860
50	312.000	Stm Boiler Equipment - Electric	14,488,548	0	53.6109	0	7,767,441
51	314.000	Stm - Turbogenerator - Electric,	3,936,923	0	53.6109	0	2,110,620
52	315.000	Stm Accessory Equip - Elect	2,585,121	0	53.6109	0	1,385,907
53	316.000	Misc1 Pwr Plt Equip - Electric	39,011	0	53.6109	0	20,914
		-----		-----		-----	-----
54		Total	\$ 21,569,758	\$ 0		\$ 0	11,563,742

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Reserve

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
		Prrod Other - Northeast Station					
55	311.000	Stm Prod - Structures Elect	\$ 1,632	\$ 0	53.6109	\$ 0	\$ 875
56	315.000	Accessory Equipment - Electric	2,600	0	53.6109	0	1,394
57	316.000	Misc1 Pwr Plnt Equipment	2,922	0	53.6109	0	1,567
58	342.000	Other - Fuel Holders	1,082,423	0	53.6109	0	580,297
59	344.000	Other - Generators - Electric	37,641,973	0	53.6109	0	20,180,201
60	345.000	Other - Accessory Equipment - Elect	5,643,939	0	53.6109	0	3,025,766
			-----	-----		-----	-----
61		Total	\$ 44,375,489	0		\$ 0	\$ 23,790,100
		Prod Other - Hawthorn 7 & 8					
62	311.000	Stm - Structures & Improvements	\$ 2,535	\$ 0	53.6109	\$ 0	\$ 1,359
63	341.000	Other Structures & Improvements	201,849	0	53.6109	0	108,213
64	342.000	Other - Fuel Holders - Electric	988,538	0	53.6109	0	529,964
65	344.000	Other - Generators	14,925,662	0	53.6109	0	8,001,782
66	345.000	Other - Accessory Equipment	745,796	0	53.6109	0	399,828
			-----	-----		-----	-----
67		Total	\$ 16,864,380	\$ 0		\$ 0	\$ 9,041,146
		Prod Other - West Gardner 1,2,3&4					
68	316.000	Stm - Misc1 Pwr Plnt Equipment	\$ 100	\$ 0	53.6109	\$ 0	\$ 54
69	340.010	Land Rights-Gas Line West Gardner	4,833	0	53.6109	0	2,591
70	341.000	Other - Structures & Improvements	153,397	0	53.6109	0	82,238
71	342.000	Other - Fuel Holders	219,797	0	53.6109	0	117,835
72	344.000	Other - Generators	11,714,808	0	53.6109	0	6,280,414
73	345.000	Other - Accessory Equipment	305,604	0	53.6109	0	163,837
				-----			-----
74		Total	\$ 12,398,539	\$ 0		\$ 0	\$ 6,646,969
		Prod Other - Miami/Osawatomie 1					
75	311.000	Stm Prod - Structures - Electric	\$ 837	\$ 0	53.6109	\$ 0	\$ 449
76	341.000	Other - Structures & Improvements	111,013	0	53.6109	0	59,515
77	342.000	Other - Fuel Holders	146,641	0	53.6109	0	78,616
78	344.000	Other Generators	2,844,899	0	53.6109	0	1,525,176
79	345.000	Other - Accessory Equipment	81,722	0	53.6109	0	43,812
80	346.000	Oth Prod-Misc1 Pwr-Equip Elect	0	0	53.6109	0	0
			-----	-----		-----	-----
81		Total	\$ 3,185,112	\$ 0		\$ 0	\$ 1,707,568

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31,-2006

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Prod Nuclear - Wolf Creek							
82	321.000	Structures & Improvements	\$ 217,213,747	\$ 0	53.6109	\$ 0	\$ 116,450,245
83	321.010	Strct&Imprv Mo Grs UP AQC	10,078,307	0	100.0000	0	10,078,307
84	322.000	Reactor Plant Equipment	320,930,964	0	53.6109	0	172,053,978
85	322.010	Reactor - Mo Grs UP AFDC	25,757,072	0	100.0000	0	25,757,072
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	103,421,322	0	53.6109	0	55,445,102
88	323.010	Turbo/Gen - Mo Grs Up AFDC	4,906,131	0	100.0000	0	4,906,131
89	324.000	Accessory Equipment	62,912,901	0	53.6109	0	33,728,172
90	324.010	Access Equip - Mo Grs Up AFDC	3,172,204	0	100.0000	0	3,172,204
91	325.000	Miscl Pwr Plant Equipment	17,035,337	0	53.6109	0	9,132,797
92	325.010	Miscl Pwr Equip - Mo Grs Up AFDC	490,601	0	100.0000	0	490,601
93	328.000	Disallowance - MO Grs Up AFDC	(4,563,023)	0	100.0000	0	(4,563,023)
94	328.010	MPSC Disallowance -100%	(63,564,230)	0	53.6109	0	(34,077,356)
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	0	0	53.6109	0	0

100		Total	\$ 702,296,994	\$ 0		\$ 0	\$ 401,758,698
Prod Other - Wind Generation							
101	341.020	Oth Prod-Struct-Elect-Wind	\$ 121,210	\$ 0	53.6109	\$ 0	\$ 64,982
102	344.020	Other Prod-Generators-Elect-Wind	7,962,948	0	53.6109	0	4,269,008
103	346.020	Oth Prod-Miscl Pwr Pit Equip-Wind	0	0	53.6109	0	0

104		Total	\$ 8,084,158	\$ 0		\$ 0	\$ 4,333,990
Production Non-Unit Facilities							
105	311.000	Structures & Improvements	\$ 495,893	\$ 0	53.6109	\$ 0	\$ 265,853
106	311.010	Structures & Improvements	153,671	0	53.6109	0	82,384
107	312.000	Boiler Plant Equipment	472,230	0	53.6109	0	253,167
108	314.000	Turbogenerators - Electric	0	0	53.6109	0	0
109	315.000	Accessory Equipment	15,646	0	53.6109	0	8,388
110	316.000	Miscl. Plant Equipment	855,748	0	53.6109	0	458,774
111		Est. Salvage & Removal Not Classed	(4,774,540)	0	53.6109	0	(2,559,674)
112	341.020	Other Prod Structures-Wind	17,782	0	53.6109	0	9,533

113		Total	\$ (2,763,570)	\$ 0		\$ 0	\$ (1,481,575)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Depreciation Reserve

Line		Description	Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct		Company	Adjustment	Factor.	Adjustment	Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant							
114	350.010	Land Rights	\$ 6,292,571	\$ 0	53.6109	\$ 0	\$ 3,373,504
115	350.020	Land Rights - Wolf Creek	86	0	53.6109	0	46
116	352.000	Structures & Improvements	1,214,526	0	53.6109	0	651,118
117	352.010	Struct & Imprv - Wolf Creek	55,379	0~	53.6109	0	29,689
118	352.020	Struct & Imprv - Wlf Crk Mo Grs Up	3,331	0	100.0000	0	3,331
119	353.000	Station Equipment	38,871,201	0	53.6109	0	20,839,201
120	353.010	Station Equip - Wolf Creek	4,887,866	0	53.6109	0	2,620,429
121	353.020	Station Equip - Wlf Crk MO Grs Up	294,761	0	100.0000	0	294,761
122	353.030	Station Equip - Communications	306,885	0	53.6109	0	164,524
123	354.000	Towers & Fixtures	3,297,238	0	53.6109	0	1,767,679
124	355.000	Poles & Fixtures	45,630,947	0	53.6109	0	24,463,161
125	355.010	Poles & Fixtures - Wolf Creek	38,972	0	53.6109	0	20,893
126	355.020	Poles & Fixt = Wlf Crk Mo Grs Up	2,686	0	100.0000	0	2,686
127	356.000	Overhead Conductors & Devices	38,892,769	0	53.6109	0	20,850,763
128	356.010	Ovrhd Conduct & Devices - Wlf Crk	18,238	0	53.6109	0	9,778
129	356.020	Ovrhd Condt&Dev-Wlf Crk Mo Grs Up	1,074	0	100.0000	0	1,074
130	357.000	Underground Conduit	1,699,545	0	53.6109	0	911,141
131	358.000	Uunderground Conductors & Devices	2,167,340	0	53.6109	0	1,161,930
132		Est Salvage & Removal Not Classifie	(949,953)	0	53.6109	0	(509,278)
133		Total	\$ 142,725,462	\$ 0		\$ 0	\$ 76,656,430
Distribution Plant							
134	360.010	Land Rights	\$ 5,271,341	\$ 0	59.1302	\$ 0	\$ 3,116,954
135	361.000	Structures & Improvements	4,795,578	0	50.8809	0	2,440,033
136	362.000	Station Equipment	49,718,003	0	58.3083	0	28,989,722
137	362.030	Station Equip - Communications	1,081,200	0	49.4492	0	534,645
138	364.000	Poles, Towers & Fixtures	119,092,907	0	54.0661	0	64,388,890
139	365.000	Overhead Conductors & Devices	51,045,238	0	55.4199	0	28,289,220
140	366.000	Underground Conduit	25,694,040	0	53.1392	0	13,653,607
141	367.000	Underground Conductors & Devices	58,940,244	0	50.3485	0	29,675,529
142	368.000	Line Transformers	90,660,622	0	58.4469	0	52,988,323
143	369.000	Services	38,763,711	0	52.0316	0	20,169,379
144	370.000	Meters	50,584,178	0	55.0340	0	27,838,497
145	371.000	Installation On Customers' Premises	9,323,933	0	72.5133	0	6,761,092
146	373.000	Street Lighting & Signal Systems	8,497,925	0	22.2506	0	1,890,839
147		Est Slavage & Removal not. Classifie	(3,959,663)	0	53.6189	0	(2,123,128)
148		Total	\$ 509,509,257	\$ 0		\$ 0	\$ 278,613,602

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended December 31, 2006

Depreciation Reserve

Line			Total	Total Co	Alloc	:-Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment'	Factor	Adjustment	Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		General Plant					
149	390.000	Structures & Improvements	\$ 17,752,365	\$ 0	54.2693	\$ 0	\$ 9,634,084
150	390.010	Struct & Improv-Leasehold (Bonfil)	88,945	0	54.2693	0	48,270
151	390.020	Struct & Imprv Leasehold (1201 Wal)	1,666,354	0	54.2693	0	904,319
152	390.030	Struct & Imprv-Leasehold (801 Char)	1,248,322	0	54.2693	0	677,456
153	390.040	Struct & Imprv-Leasehold (Marshall)	123,334	0	54.2693	0	66,932
154	391.000	Office Furniture & Equipment	6,287,708	0	54.2693	0	3,412,295
155	391.010	Off Furniture & Equip - Wlf Crk	931,865	0	54.2693	0	505,717
156	391.020	Off Furn & Equip Computer	14,527	0	54.2693	0	7,884
157	392.000	Transportation Equipment	307,694	0	54.2693	0	166,983
158	392.010	Trans Equip - Light truck	848,746	0	54.2693	0	460,609
159	392.020	Trans Equip - Heavy Truck	2,797,765	0	54.2693	0	1,518,327
160	392.030	Trans Equip - Tractors	67,769	0	54.2693	0	36,778
161	392.040	Trans Equip - Trailers	468,530	0	54.2693	0	254,268
162	393.000	Stores Equipment	520,297	0	54.2693	0	282,362
163	394.000	Tools, Shop, & Garage Equipment	1,821,094	0	54.2693	0	988,295
164	395.000	Laboratory Equipment	2,402,453	0	54.2693	0	1,303,794
165	396.000	Power Operated Equipment	1,746,207	0	54.2693	0	947,654
166	397.000	Communication Equipment	11,697,023	0	54.2693	0	6,347,893
167	397.010	Communications Equip - Wolf Creek	61,446	0	54.2693	0	33,346
168	397.020	Commun Equip - Wlf Crk Mo Grs Up	1,778	0	100.0000	0	1,778
169	398.000	Miscellaneous Equipment	69,377	0	54.2693	0	37,650
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	16,259,296	(16,259,296)	100.0000	0 R-1	0
172		Est Salvage.& Removal Not Classifie	1,095,574	0	54.2693	0	594,560
173		Total	\$ 104,953,200	\$ (16,259,296)		\$ 0	\$ 64,905,985
174		Total Depreciation Reserve	\$2,437,455,677	\$ (16,259,296)		0	\$1,346,775,449

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Cash Working Capital

Line		Test Year	Revenue	Expense	Net Lag	Factor	CWC Req
No	Acct Description	Expenses	Lag	Lag	(C) - (D)	(Col E/365)	(B) X (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	\$- 103,636,606	27.0100	30.0000	(2.9900)	(0.008192)	\$ (848,991)
2	Payroll Expense	47,057,933	27.0100	13.8540	13.1560	0.036044	1,696,156
3	Payroll Taxes Withheld	14,303,752	27.0100	13.6300	13.3800	0.036658	524,347
4	FICA Taxes Withheld	5,154,694	27.0100	13.7700	13.2400	0.036274	186,981
5	Wolf Creek Payroll	20,986,382	27.0100	13.8100	13.2000	0.036164	758,952
6	Wolf Creek Oper Exp & Fuel	11,586,723	27.0100	13.8100	13.2000	0.036164	419,022
7	Wolf Creek Fuel Outage Accrual	0	27.0100	27.0100	0.0000	0.000000	0
8	Wlf Crk Nucl Prod Excl'd 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	69,152,510	27.0100	20.8793	6.1307	0.016796	1,161,486
11	Fuel - Purchased Gas	5,147,370	27.0100	28.6200	(1.6100)	(0.004411)	(22,705)
12	Fuel - Purchased oil	6,203,206	27.0100	8.5000	18.5100	0.050712	314,577
13	Purchased Power	20,319,251	27.0100	30.7200	(3.7100)	(0.010164)	(206,525)
14	Injuries and Damages	3,506,511	27.0100	185.0000	(157.9900)	(0.432849)	(1,517,790)
15	Pensions	17,834,889	27.0100	51.7400	(24.7300)	(0.067753)	(1,208,367)
16	OPEB's	3,115,606	27.0100	178.4400	(151.4300)	(0.414877)	(1,292,593)
		-----					-----
17	Total Operation and Maintenance Expense	\$ 344,847,006					\$ (3,925,339)
	Taxes						
18	Employers FICA Taxes	\$ 5,154,694	27.0100	13.7700	13.2400	0.036274	\$ 186,981
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	\$ 104,617,062					(15,950,223)
26	Total Cash Working Capital Req						\$ (19,875,562)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Depreciation Reserve

Adj	Total Co	Mo Juris
No Description	Adjustment	Adjustment

Accum Credit Ratio Amort-MO	R-1	\$ (16,259,296)
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1. To remove the Accumulated Credit Ratio Amortization from
Depreciation Reserve, to be shown as a seperate line item on
Rate Base schedule 2.
(Traxler)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Income Statement

Line		Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Company	Adjustment	Factor	Adjustment	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues						
1	440.444 Retail Sales	\$ 531,782,790	\$ 9,325,113	100.0000	\$ 0	S-1 \$ 541,107,903
2	447.000 Firm Bulk Power Capac Fixed	13,925,015	(272,015)	53.5693	0	S-2 7,313,817
3	447.000 Firm Bulk Sales - Energy	40,515,073	11,504,524	57.0685	0	S-3 29,686,804
4	447.000 Non Firm Interchange Sales	132,162,606	(83,691,371)	57.0685	0	S-4 27,661,807
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	186,556	S-5 1,498,853
7	451.000 Other Oper Rev-Misc1 Serv Rev	906,029	0	100.0000	0	S-6 906,029
8	451.000 Misc1 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	1,804,454	53.5693	0	S-8 5,180,375
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	\$ (61,422,867)		\$ 186,556	\$ 614,950,489
Operation & Maintenance Expense						
15	500.000 Prod Stm Oper - Suprv & Engineering	\$ 5,571,198	\$ (193,960)	53.6109	\$ 0	S-9 \$ 2,882,786
16	501.000 Fuel Expense	173,458,273	(23,781,739)	57.0685	191,927	S-10 85,610,080
17	501.000 S02 Premiums - 100% MO	(400,000)	0	100.0000	0	S-11 (400,000)
18	501.000 S02 Premiums - KS 100%	(327,000)	0	0.0000	0	0
19	502.000 Steam Operations Expense	12,116,589	686,602	53.6109	0	S-12 6,863,906
20	505.000 Prod Operating Expense	6,724,109	500,871	53.6109	0	S-13 3,873,377
21	506.507 Misc1 Stm Pwr Oper & Rents	10,794,255	529,573	53.6109	0	S-14 6,070,806
22	510.000 Prod Maint - Suprv & Engineering	3,025,898	439,453	53.6109	0	S-15 1,857,806
23	511.000 Prod Maint - Maint of Structures	3,333,112	188,471	53.6109	0	S-16 1,887,952
24	512.000 Prod Maint - Maint of Boiler Plnt	23,701,888	4,171,995	53.6109	0	S-17 14,943,440
25	513.514 Mint of Electric & Misc1 Plant	5,148,971	1,523,134	53.6109	0	S-18 3,576,976
26	517.000 Prod Nuclear Oper-Superv & Engineer	5,577,665	433,911	53.6109	0	S-19 3,222,860
27	518.000 Prod Nuclear - Nuclear Fuel Exp	18,927,051	1,376,133	57.0685	0	S-20 11,586,723
28	519.523 Prod Nuclear Oper	13,048,614	841,003	53.6109	0	S-21 7,446,349
29	524.000 Prod Nuclear Oper-Misc1 Nuclear Exp	13,897,702	1,119,493	53.6109	0	S-22 8,050,853
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	252,966	53.6109	0	S-25 3,073,323
35	529.000 Prod Nucl Maint-Maint of Structures	1,806,070	158,185	53.6109	0	S-26 1,053,055
36	530.000 Prod Nucl Maint-Maint Reactor Plnt	4,205,453	692,039	53.6109	0	S-27 2,625,590

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Income Statement

Line			Total	Total Co	Alloc	Jurisdictional	Adjusted
No	Acct	Description	Company	Adjustment	Factor	Adjustment	Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	531.000	Prod Nucl Maint-Maint	3,867,060	138,896	53.6109	0 S-28	2,147,629
38	532.000	Prod Nucl Maint-Maint of Misc Plnt	2,058,827	95,292	53.6109	0 S-29	1,154,843
39	546.000	Prod Trubine Oper Suprv & Engineer	1,366,741	50,699	53.6109	0 S-30	759,902
40	547.000	Other Pwr Oper - Fuel Expense	37,810,699	(26,386,343)	57.0685	0 S-31	6,519,709
41	548.549	Oth Pwr Oper-Gen & Misc Other	588,577	42,540	53.6109	0 S-32	338,348
42	551.554	Oth Maint-Supr Eng.Struct Gen & Mis	1,080,898	1,250,890	53.6109	0 S-33	1,250,093
43	555.000	Purchase Power-Capacity/Demand	5,868,301	4,091,760	53.6109	0 S-34	5,339,678
44	555.000	Purchased Power - Energy	20,549,609	15,902,762	57.0685	0 S-35	20,802,821
45	556.000	Oth Pwr Supp - Load Dispatching	2,354,965	121,869	53.6109	0 S-36	1,327,853
46	557.000	Oth Pwr Supp - Other Expense	5,923,153	375,172	53.6109	0 S-37	3,376,589
47	560.561	Trans Oper-Suprv Eng & Load Disptch	6,727,611	(1,006,969)	53.6109	0 S-38	3,066,888
48	562.000	Transmiss Oper - Station Expense	182,244	10,657	53.6109	0 S-39	103,416
49	563.564	Transmiss Oper - Overhead Line Exp	186,103	3,279	53.6109	0 S-40	101,529
50	565.000	Trans Oper-Transmit Elctricity Oth	7,195,625	4,328,596	53.6109	0 S-41	6,178,239
51	566.000	Transmiss Oper - Miscellaneous Exp	1,499,438	76,178	53.6109	0 S-42	844,702
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	429,975	53.6109	0 S-44	610,717
54	571.572	Tran Maint-Ovrhd & Undgrnd Line Exp	1,074,737	204,613	53.6109	0 S-45	685,871
55	575.000	Tran Oper-Mkt Mon & Comp Ser-RTO	281	2,184,799	53.6109	0 S-46	1,171,441
56	580.000	Distrb Oper - Suprv & Engineering	1,859,182	97,388	55.4594	0 S-47	1,085,102
57	581.000	Distrb Oper - Load Dispatching	1,411,125	94,237	53.4623	0 S-48	804,801
58	582.000	Distrb Oper - Station Expense	152,919	5,258	57.3619	0 S-49	90,733
59	583.584	Distrb - Ovrhd & Undrgrnd Line Exp	4,305,350	111,892	52.3586	0 S-50	2,312,806
60	585.000	Distrb Oper - Street Light & Signal	89,713	64,554	21.4855	0 S-51	33,145
61	586.000	Distrb Operation - Meter Expense	1,171,567	89,095	54.6769	0 S-52	689,291
62	587.000	Distrb Oper - Customer Install Exp	1,205,952	31,801	72.3931	0 S-53	896,048
63	588.589	Distrb Oper-Misc Exp & Rents	10,346,113	42,872	55.4594	0 S-54	5,761,669
64	590.000	Distrb Maint - Suprv & Engineering	259,569	18,424	52.8769	0 S-55	146,994
65	591.592	Distrb Maint - Struct & Station Equ	1,182,724	5,020	56.2778	0 S-56	668,436
66	593.000	Distrb Maint - Maint Ovrhd Lines	11,619,283	1,741,563	55.3354	0 S-57	7,393,278
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	240,575	50.5308	0 S-59	1,189,914
69	595.000	Distrb Maint-Maint Line Transformer	1,423,402	95,745	58.0095	0 S-60	881,250
70	596.000	Distrb Miant-Maint St Lights&Signal	1,422,905	29,059	21.4860	0 S-61	311,969
71	597.000	Distrb Maint - Maint of Meters	707,371	50,767	54.6769	0 S-62	414,526
72	598.000	Distrb Maint-Maint Misc Distrb Pln	256,334	10,611	52.8768	0 S-63	141,152
73	901.905	Cst Acct-Suprv Mtr Read Clct Misc	15,162,286	4,804,795	53.3858	506,624 S-64	11,166,210
74	904.000	Cust Accts-Uncollect Accts-MO	0	3,659,274	100.0000	0 S-65	3,659,274
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	688,292	100.0000	0 S-66	688,292
77	907.000	Cst Asst Amort of DSM 100% KS	0	0	0.0000		0

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
78	907.910	Cust Accts- Customer Assistance Exp	2,327,168	(123,448)	53.3859	0 S-67	1,176,476
79	912.916	Sales Exp-Suprv. Misc Sales Exp	782,751	2,211	53.3861	0 S-68	419,061
80	920.000	Admin & Gen-Administrative Salaries	42,489,459	(10,235,332)	54.0031	0 S-69	17,418,228
81	921.000	Admin & Gen - Office Supply Expense	4,202,275	(186,810)	56.9315	0 S-70	2,286,064
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)	(80,539)	56.9315	0 S-72	(870,569)
85	923.000	Admin & Gen - Outside Services Exp	11,551,872	(700,020)	54.8231	2,917,482 S-73	8,866,804
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	58,398	54.0031	0 S-76	3,881,403
90	926.000	Admin & Gen-Emp'l Pension & Benefits	41,555,196	23,902,155	54.0031	0 S-77	35,348,999
91	928.000	Admin & Gen-Regulate Commission Exp	788,437	140,896	53.5690	0 S-78	497,834
92	928.000	Reg Assess & Rate Case-MO 100%	2,141,239	1,210,982	100.0000	0 S-79	3,352,221
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	(51,967)	53.3865	0 S-80	138,874
95	930.200	Admin & Gen - Misc General Exp	6,651,168	(191,144)	56.9315	150,000 S-81	3,827,789
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	305,244	53.2396	0 S-83	299,241
98	935.000	Admin & Gen Maint - Maint Gen Plant	4,793,181	1,189,223	53.5885	0 S-84	3,205,881
99		Total	\$ 604,169,329	\$ 12,389,272		\$ 3,766,033	\$ 344,847,006
Depreciation Expense							
100	703.000	Depreciation Expense	\$ 144,449,306	\$ 0	53.9635	\$ (3,155,689) S-85	\$ 74,794,212
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		\$ (3,155,689)	\$ 95,655,217
Other Operating Expenses							
105	704.707	Amort of Plant Exp - Allocated	\$ 8,264,444	\$ 1,372,805	54.4380	\$ 0 S-87	\$ 5,246,326
106	704.707	Addl Amortization - 100% MO	0	0	100.0000	0 S-88	0
107	704.705	Misc 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	3,754,254	54.4380	0 S-89	39,413,433
109	708.130	Gross Receipts Taxes	39,812,079	(39,812,079)	100.0000	0 S-90	0
110		Total	\$ 116,722,858	\$ (39,393,593)		\$ 0	\$ 42,096,506

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)

111		Total Operating Expenses	\$ 865,341,493	\$ (6,841,203)		\$ 610,344	\$ 482,598,729

112		Net Income Before Taxes	\$ (130,561,144)	\$ (54,581,664)		\$ (423,788)	\$ 132,351,760

Current Income Taxes							
113	709.000	Current Income Taxes	\$ 61,016,839	\$ 0	43.1081	\$ 7,664,281 S-91	\$ 33,967,481
			-----	-----		-----	-----
114		Total	\$ 61,016,839	\$ 0		\$ 7,664,281	\$ 33,967,481
Deferred Income Taxes							
115	710.000	Deferred Income Taxes	\$ 19,597,369	\$ 0	100.0000	\$ (15,139,482) S-92	\$ 4,457,887
116	711.100	Amort of Excess Deferred Inc. Taxes	(804,166)	0	100.0000	0 S-93	(804,166)
117	711.410	Inv Tax Credit - Amortization	(1,425,454)	0	100.0000	0 S-94	(1,425,454)
118	711.100	Amort of Prior Deferred Taxes	(3,738,022) '	0	100.0000	0 S-95	(3,738,022)
			-----			-----	-----
119		Total	\$ 13,629,727	\$ 0		\$ (15,139,482)	\$ (1,509,755)

120		Total Income Taxes	\$ 74,646,566	\$ 0		\$ (7,475,201)	\$ 32,457,726

121		Net Operating Income	\$ (205,207,710)	\$ (54,581,664)		\$ 7,051,413	\$ 99,894,034

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Retail Sales	S-1.	\$ 9,325,113	
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1.	To eliminate the Gross Receipts taxes from the test year. (Vesely)	\$ (39,642,020)	
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2.	To remove unbilled revenues. (Wells)	\$ (77,716)	
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3.	To adjust revenue for weather normalization. (Wells)	\$ (6,224,883)	
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4.	To adjust for annulaization for rate increase associated with ER-2006-0314. (wells)	\$ 51,116,323	
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5.	To adjust test year to 365 days. (Wells)	\$ 188,461	
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6.	To adjust the Test Year Revenue to reflect Staff's annualization of customer growth. (Vesely)	\$ 2,267,137	
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7.	To adjust the Test Year Revenue to reflect Staff's annualization of large power customers. (Wells)	\$ 2,836,089	
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8.	To adjust for Rate switchers. (Pyatte)	\$ (1,138,278)	
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Firm Bulk Power Capac Fixed	S-2	\$ (272,015),	
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1.	To annualize revenue from Capacity Sales Contracts. (Traxler)	\$ (272,015)	
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Kansas City Power & Light Co..

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Firm Bulk Sales - Energy	S-3	\$ 11,504,524
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1. To annualize revenue from Firm Off-System Sales. (Traxler)	\$ 12,410,511	
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2. To eliminate debit entry in 2006 to reverse accrual of revenue from City of Independence for S02 allowances. (Traxler)	\$ 731,281	
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3. To reclassify Bulk Power Revenues as Transmission Revenue for allocation purposes. (Traxler)	\$ (1,637,268)	
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Non Firm Interchange Sales	S-4	\$ (83,691,371)
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1. To reflect the Non-Firm Off System Sales Margin at the 25th percentile recommended by KCPL. (Traxler)	\$ (33,706,808)	
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2. To eliminate Non-Firm Off System Sales Revenue related to Fuel cost. (Traxler)	\$ (34,293,033)	
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3. To eliminate Non-Firm Off System Sales Revenue related to Purchase Power cost. (Traxler)	\$ (13,162,765)	
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4. To eliminate the revenues related to Hawthorn V Subrogation. (Hyneman)	\$ (2,528,765)	
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Other Oper Rev - Forfeited Discount	S-5	(93,572)	186,556
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1. To gross-up 2006 test year late payment in recognition of the rate increase from ER-2206-03144 and ER-2007-0291. (Hyneman)	\$ 186,556	
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Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 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	\$ 1,804,454	

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)	\$ 167,186	

Prod Stm Oper - Suprv & Engineering S-9	\$ (193,960)	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 240,806	
2. To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ (434,766)	

Fuel Expense S-10	\$ (23,781,739)	\$ 191,927

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 464,453	
2. To amortize deferred Surface Transportation Board expenses as of 9/30/06 over 5 years. (Hyneman)	\$ 282,828	

Kansas City Power & Light Co.
Case: ER-07-291T
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 remove per book fuel expense (Hyneman)	\$ (173,458,273)	
5.	To include normalized fuel expense from fuel run.) (Hyneman)	\$ 132,045,415	
6.	To include settlement amount at page item 6 of the Stipulation and Agreement as to Certain Issues. (Hyneman)		\$ 191,927
7.	To defer and amortize STB expenses booked to Acct. 501.503 from Jan. 1 - Sept. 30, 2007. (Hyneman)	\$ 67,044	
8.	To include fuel adders. (Hyneman)	\$ 5,061,640	
9.	To include test year per book labor. (Hyneman)	\$ 5,120,834	
10.	To include test year per book fuel handling expenses. (Hyneman)	\$ 4,203,241	
11.	To provide a normal level of amonia costs for the LaCygne 1 SCR equipment. (Traxler)	\$ 1,599,546	
12.	To add back STB Deferral booked as a credit in 2006. (Hyneman)	\$ 462,743	
13.	To adjust for incorrect fuel blend at LaCygne. (Hyneman)	\$ 312,630	

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Steam Operations Expense	S-12	\$	686,602
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.		\$	686,602
(Traxler)			

Prod Operating Expense	S-13	\$	500,871
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.		\$	500,871
(Traxler)			

Misc'l Stm Pwr Oper & Rents	S-14		529,573
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.			529,573
(Traxler)			

Prod Maint - Suprv & Engineering	S-15	\$	439,453
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.		\$	245,040
(Traxler)			

2. To normalize production maintenance.		\$	194,413
(Traxler)			

3.

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

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Prod Maint - Maint of Structures S-16	\$ 188,471	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 85,551	
2. To normalize production maintenance. (Traxler)	\$ 102,920	

Prod Maint - Maint of Boiler Plnt S-17	\$ 4,171,995	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 718,460	
2. To normalize production maintenance. (Traxler)	\$ 3,161,073	
3. To provide a normal level of maintenance for the LaCygne 1 SCR equipment. (Traxler)	\$ 292,462	

Mint of Electric & Misc1 Plant S-18	\$ 1,523,134	
1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 137,879	
2. To normalize production maintenance. (Traxler)	\$ 1,385,255	

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Nuclear Oper-Superv & Engineer S-19	\$ 433,911	
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 433,911	
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(Traxler)

Prod Nuclear - Nuclear Fuel Exp S-20	\$ 1,376,133	
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1. To add back \$427,150 credit booked in December, 2006 for the Department of Energy settlement from prior years.	\$ 427,150	
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(Hyneman)

2. To remove test year per book fuel expense.	\$ (19,354,201)	
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(Hyneman)

3. To include annualized fuel expense from fuel model.	\$ 20,303,184	
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(Hyneman)

Prod Nuclear Oper S-21	\$ 841,003	
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1 To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 841,003	
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(Traxler)

Prod Nuclear Oper-Miscl Nuclear Exp S-22	\$ 1,119,493	
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 892,328	
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(Traxler)

2. To annualize the Staff's recommended level of nuclear refueling outage operations expense.	\$ 227,165	
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(Hyneman)

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Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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3. Reserved

Decommissioning Costs Missouri	S-24	\$	(1,022,592)
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- | | | | |
|--|--|----|-------------|
| 1. To set KCPL's annual Missouri retail juris decommissioning cost at \$1,281,264 per the Commissions report and Order in ER-2006-0314 approvig the Nonunanimous Stipulation and Agreement.
(Hyneman) | | \$ | (1,022,592) |
|--|--|----|-------------|

Prod Nuclear Maint-Suprv & Engineer	S-25	\$	252,966
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- | | | | |
|---|--|----|---------|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | | \$ | 252,966 |
|---|--|----|---------|

Prod Nucl Maint-Maint of Structures	S-26	\$	158,185
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- | | | | |
|---|--|----|---------|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | | \$ | 158,185 |
|---|--|----|---------|

Prod Nucl Maint-Maint Reactor Plnt	S-27	\$	692,039
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- | | | | |
|---|--|----|---------|
| 1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.
(Traxler) | | \$ | 161,987 |
| 2 To annualize the Staff's recommended level of nuclear refueling outage maintenance expense.
(Hyneman) | | \$ | 530,052 |

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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3. Reserved

Prod Nucl Maint-Maint	S-28	\$	138,896
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$	138,896
(Traxler)		

Prod Nucl Maint-Maint of Misc Plnt	S-29	\$	95,292
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$	95,292
(Traxler)		

Prod Turbine Oper Suprv & Engineer	S-30	\$	50,699
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$	50,699
(Traxler)		

Other Pwr Oper - Fuel Expense	S-31	\$	(26,386,343)
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$	10,908
(Traxler)		
2. To add back Hawthorn V Subrogation Proceeds booked as a credit in 2006.	\$	3,678,204
(Hyneman)		
3. To remove test year per book fuel expense.	\$	(41,488,903)
(Hyneman)		

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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4.	To include annualized fuel expense from fuel model.	\$ 9,018,546	
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(Hyneman)

5.	To include annualized fuel adders.	\$ 2,274,630	
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(Hyneman)

6.	To include test year per book payroll expense.	\$ 120,272	
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(Hyneman)

0th Pwr Oper-Gen & Misc1 Other	S-32	\$ 42,540	
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1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 42,540	
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(Traxler)

0th Maint-Supr Eng.Struct Gen & Mis	S-33	\$ 1,250,890	
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1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 21,142	
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(Traxler)

2.	To normalize production maintenance on combustion turbines	\$ 116,667	
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(Traxler)

3.	Tonormalize maintenance on the Spearville wind units.	\$ 1,113,081	
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(Traxler)

4.

Purchase Power-Capacity/Demand	S-34	\$ 4,091,760	
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1.	To annualize the Purchased Power Demand Charge.	\$ 4,091,760	
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(Hyneman)

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

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Purchased Power - Energy	S-35	\$ 15,902,762
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1. To add back Hawthorn V Subrogation Proceeds booked as a credit in 2006. (Hyneman)	\$ 10,804,723	
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2. To annualize on-system Purchased Power - Energy charges. (Hyneman)	\$ 4,250,688	
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3. To include the purchase power cost for KCPL's border and parallel generation customers (Traxler)	\$ 847,351	
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0th Pwr Supp - Load Dispatching	S-36	121,869
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	152,258	
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2.

3. To allocate 2006 Short Term Incentive Compensation - Power Marketing, between expense and construction. (Traxler)	\$ (30,389)	
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0th Pwr Supp - Other Expense	S-37	\$ 375,172
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 375,172	
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Kansas City Power & Light Co.
Case: ER-07-291T
12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Oper-Suprv Eng & Load Disptch	S-38	\$	(1,006,969)
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$	194,039
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(Traxler)

2. To allocate 2006 Short Term Incentive Compensation between expense and construction.	\$	(104,562)
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(Traxler)

3. To normalize transmission and distribution maintenance to 4 year avg. non-labor.	\$	205,904
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(Traxler)

4. To annualize the NERC Fees.	\$	133,634
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(Vesely)

5. To reverse transmission line expense for 2006 in Account 560.	\$	(3,535,105)
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(Traxler)

6. To annualize SPP administrative fees based upon 2007 data.	\$	2,099,121
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(Traxler)

Transmiss Oper - Station Expense	S-39	\$	10,657
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$	10,657
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(Traxler)

Transmiss Oper - Overhead Line Exp	S-40	\$	3,279
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$	3,279
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(Traxler)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Trans Oper-Transmit Elctricity Oth	S-41	\$ 4,328,596	
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1. To adjust transmission cost by others to reflect the actual level for the year ending Sept. 30, 2007
(Traxler)

2.

Transmiss Oper - Miscellaneous Exp	S-42	\$ 76,178	
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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	\$ 429,975	
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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)

Tran Maint-Ovrhd & Undgrnd Line Exp	S-45	\$ 204,613	
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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)

Ka sas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Tran Oper-Mkt Mon & Comp Ser-RTO	S-46	\$ 2,184,799
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.

(Traxler)

2. To annualize transmission fees from SPP based upon 2007 data.

(Traxler)

3.

Distrb Oper - Suprv & Engineering	S-47	\$ 97,388
-----------------------------------	------	-----------

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

(Traxler)

2. To allocate 2006 Short Term Incentive Compensation between expense and construction.

(Traxler)

Distrb Oper - Load Dispatching	S-48	\$ 94,237
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.

(Traxler)

Distrb Oper - Station Expense	S-49	\$ 5,258
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- 1 To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.

(Traxler)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distrb - Ovrhd & Undrgrnd Line Exp	S-50	\$ 111,892
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1. To adjust test year payroll to reflect employee levels and
 wage rates as of March 31, 2007.
 (Traxler)

Distrb Oper - Street Light & Signal	S-51	\$ 64,554
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1. To adjust test year payroll to reflect employee levels and,
 wage rates as of March 31, 2007.
 (Traxler)

Distrb Operation - Meter Expense	S-52	\$ 89,095
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1. To adjust test year payroll to reflect employee levels and
 wage rates as of March 31, 2007.
 (Traxler)

Distrb Oper - Customer Install Exp	S-53	\$ 31,801
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1. To adjust test year payroll to reflect employee levels and
 wage rates as of March 31, 2007.
 (Traxler)

Distrb Oper-Miscl Exp-& Rents	S-54	\$ 42,872
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1. To adjust test year payroll to reflect employee levels and
 wage rates as of March 31, 2007.
 (Traxler)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To allocate 2006 Short Term Incentive Compensation between expense and construction. (Traxler)	\$ (367,900)	
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Distrb Maint - Suprv & Engineering	S-55	\$ 18,424	
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1	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 18,424	
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Distrb Maint - Struct & Station Equ	S-56	\$ 5,020	
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1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 5,020	
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Distrb Maint - Maint Ovrhd Lines	S-57	\$ 1,741,563	
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1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 227,565	
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2.	To normalize transmission and distribution maintenance to 4 year avg. non-labor. (Traxler)	\$ 1,513,998	
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Ice Storm Amortization	S-58	(4,562,002)	
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1.	To eliminate the Ice Storm Amortization., (Traxler)	\$ (4,562,002)	
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Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distrb Maint - Maint Undrgrnd Lines S-59	\$ 240,575	
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 99,269	
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(Traxler)

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

Distrb Maint-Maint Line Transformer S-60	\$ 95,745	
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1 To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 95,745	
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(Traxler)

Distrb Miant-Maint St Lights&Signal 561	\$ 29,059	
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 29,059	
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(Traxler)

Distrb Maint - Maint of Meters S-62	\$ 50,767	
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 50,767	
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(Traxler)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
Distrb Maint-Maint Misc1 Distrb Pln	S-63	\$ 10,611	
1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 10,611	
Cst Acct-Suprv Mtr Read Clct Misc1	S-64	\$ 4,804,795	506,624
1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)		\$ 651,268	
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)		\$ 4,045,617	
4 To include interest of 9.25% on 13 month average of customer deposits at September 30, 2007. (Hyneman)			\$ 506,624
5. To add credit card acceptance charges based on \$15,219 of September, 2007 transaction costs times 12 months. (Hyneman),		\$ 182,625	
Cust Accts-Uncollect Accts-MO	S-65	\$ 3,659,274	
1. To annualize bad debts to reflect Staff's annulization. (Vesely)		\$ 3,608,327	

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
=			
2.	To include the bad debt factor up for the rate increase consistent with the Commissions Report and Order in Case ER-2006-0314. (Vesely)	\$ 50,947	
Cst Asst Amort of DSM 100% MO S-66 \$ 688,292			

1.	To provide a 10 year amortization of DSM costs agreed to in Case EO-2005-0329. (Traxler)	\$ 688,292	

Cust Accts- Customer Assistance. Exp S-67 \$ (123,448)			

1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 80,591	
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)	\$ (422,522)	
4	To reflect a 2 year amortization of. advertising cost related to the regulatory plan. (Vesely)	\$ 245,099	

Sales Exp-Suprv. Miscl Sales Exp S-68 \$ 2,211			
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 44,998	

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 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)	\$ (42,787)	
Admin & Gen-Administrative Salaries	S-69	\$ (10,235,332)	
1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 2,660,211	
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 - Descretionary 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)	\$ (92,400)	

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
Admin & Gen - Office Supply Expense S-70	\$ (186,810)	
1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 3,601	
2. To include a normalized level of employee relocation expense (5 year average). (Hyneman)	\$ (190,411)	

Admin & Gen - Admin Exp Transferred S-72	\$ (80,539)	

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, .2007. (Traxler)	\$ (80,539)	

Admin & Gen - Outside Services Exp S-73	\$ (700,020)	2,917,482

1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 793	
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-07-291T

12-Months Ended Deember 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 X 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 X 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 X 57.0974) (Hyneman)		\$ 1,155,665
8.	To remove costs associated with Sierra Cluub Collaborations Agreement that should be charged to the Iatan Construction Project. (Hyneman)		
9.	To remove non-regulated chages from GPES to KCPL in account 923.1 (formerly S-74.1) (Hyneman)	\$ (244,047)	
10.	To defer Consulting Fees related to R&D tax credits in accordance with the Settlement Stipulation. (Traxler)		\$ (385,000)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Outside Services-MO 100%

S-74

1. Reserved

(Hyneman)

Admin & Gen-Injuries & Damages Exp	S-76	\$ 58,398
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 58,398
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(Traxler)

Admin & Gen-Empl Pension &Benefits	S-77	\$ 23,902,155
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1. To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007.	\$ 9,067
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(Traxler)

2. To remove talent assessment (skill set realignment) costs booked to 2006 general ledger.	\$ (658,179)
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(Hyneman)

3. To remove severance costs booked to 2006 general ledger.	\$ (43,515)
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(Hyneman)

4. To reflect FAS 106 costs for 2007.	\$ 1,838,841
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(Traxler)

5. To amortize Wolf Creek FAS 88 cost over 5 years.	\$ 47,921
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(Traxler)

6 To reflect the amortization of the FAS 87 Regulatory Asset over 5 years.	\$ 4,298,315
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(Traxler)

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
7.	To reflect the FAS 87 pension cost at the 2007 level. (Traxler)	\$ 12,676,111	
8.	To amortize the FAS 88 pension costs over 5 years. (Traxler)	3,508,210	
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)	\$ 51,489	
12.	To annualize the Employee Benefits Costs as of 9/30/2007. (Traxler)	\$ 1,962,636	
Admin & Gen-Regulate Commission Exp	S-78	\$ 140,896	
1	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	9,817	
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	

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Reg Assess & Rate Case-MO 1005	S-79	\$	1,210,982
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1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$	122,232
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2.	To include the annual amount of rate case expense for Case ER-2006-0314 (\$1,066,118 over 2 years). (Hyneman)		533,059
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3.	To include the total amount of rate case expense for 2007 rate case amortized over a 2 year period ordered by the Commissionn in case No. ER-2006-0314 (\$697,293@ 9/30/07/2yrs=\$348,627). (Hyneman)	\$	348,627
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4.	To annualize MPSC Assessment to FY 2008 level of \$974,415. (formerly 5-78.2) (Hyneman)	\$	213,139
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5.	To remove costs of Sierra Club Collaboration Agreement that should be charged to Iatan construction project. (Hyneman)	\$	(6,075)
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Admin & Gen-General Advertising Exp	S-80	\$	(51,967)
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1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$	17,562
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2.	To remove non-allowable advertising expense from cost of service. (Vesely)		(69,529)
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Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment

Admin & Gen - Miscel General Exp	S-81	\$ (191,144)	\$ 150,000

1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 65,698	
2.	To eliminate dues and donations. (Vesely)	\$ (256,842)	
3.	To include settlement amount at page 4 item 7 of the Stipulation and Agreement as to Certain Issues. (Hyneman)		\$ 150,000

Admin & Gen - Transportation Exp	S-83	\$ 305,244	

1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 305,244	

Admin & Gen Maint - Maint Gen Plant	S-84	\$ 1,189,223	

1.	To adjust test year payroll to reflect employee levels and wage rates as of March 31, 2007. (Traxler)	\$ 76,917	
2.	To annualize general maintenance software costs as of September 30, 2007. (Traxler)	\$ 1,112,306	
3.			

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended December 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Other Depreciation	S-86	(1,515,943)
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- | | | |
|--|----|-------------|
| 1. To eliminate the depreciation on transportation equipment charged to Oper and Maint in 2006.
(Traxler) | \$ | (1,515,943) |
|--|----|-------------|

Amort of Plant Exp - Allocated	S-87	\$ 1,372,805
--------------------------------	------	--------------

- | | | |
|---|----|-----------|
| 1. To annualize the Amortization of Intangible plant as of Sept. 30, 2007.
(Traxler) | \$ | 1,372,805 |
|---|----|-----------|

Taxes Other Than Income Taxes	S-89	\$ 3,754,254
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- | | | |
|--|----|-----------|
| 1. To remove talent assessment (skill set realignment) costs booked to 2006 general ledger.
(Hyneman) | \$ | (650,287) |
| 2. To annualize FICA Taxes.
(Traxler) | \$ | 965,081 |
| 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) |
|--|----|--------------|

Williams

11:49 11/02/2007

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended Deember 31, 2006

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Reg Plan Amort Case ER-2006-0314	S-96	\$ 21,679,061
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1. To reflect the additional amortizations to maintain Credit Ratios. (Traxler)	\$ 21,679,061	
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Reg Plan Amort Case ER-2007-0291	S-97	
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1. To include the Regulatory Plan Amortization for Case NO. ER-2007-0291. (Traxler)		
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Misc1 Amortization - Allocated	S-98	\$ (4,708,573)
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1. To amortize Hawthorn V Subrogation proceeds and DOE Wolf Creek Refunds received in 2006 over 5 years. (Hyneman)	\$ (4,708,573)	
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Kansas City Power & Light Co.
Case: ER-07-291T
12-Months Ended Deember 31, 2006

Income Tax

Line		Test Year	7.760 Return	8.09% Return	8.420 Return
		(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 132,351,760	\$ 133,723,831	\$ 140,720,036	\$ 147,716,240

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 95,655,217	\$ 95,655,217	\$ 95,655,217	\$ 95,655,217
3	Book Trans Deprec Exp to Maint Exp	0	0	0	0
4	50% Meals & Intertainment	184,815	184,815	184,815	184,815
5	Book Nuclear Fuel Amortization	8,210,485	8,210,485	8,210,485	8,210,485
6	Book Amortization Expense	5,246,326	5,246,326	5,246,326	5,246,326
		-----	-----	-----	-----
7	Total	\$ 109,296,843	\$ 109,296,843	\$ 109,296,843	\$ 109,296,843
	Subtr from Net Income Before Taxes				
8	Interest Expense 2.4300 %	\$ 31,544,330	\$ 31,544,330	\$ 31,544,330	\$ 31,544,330
9	Tax Depreciation	98,341,232	98,341,232	98,341,232	98,341,232
10	Production Income Deduction	1,969,098	1,969,098	1,969,098	1,969,098
11.	IRS Nuclear Fuel Amortization	7,814,139	7,814,139	7,814,139	7,814,139
12	IRS Amortization Deduction	1,903,356	1,903,356	1,903,356	1,903,356
13	Wind Production Tax Credit	11,274,129	11,274,129	11,274,129	11,274,129
14	Research & Devel Tax Credit	1,188,812	1,188,812	1,188,812	1,188,812
		-----	-----	-----	-----
15	Total	\$ 154,035,096	154,035,096	\$ 154,035,096	\$ 154,035,096

16	Net Taxable Income	\$ 87,613,507	\$ 88,985,578	\$ 95,981,783	\$ 102,977,987
	Provision for Federal Income Tax				
17	Net Taxable Income	\$ 87,613,507	\$ 88,985,578	\$ 95,981,783	\$ 102,977,987
18	Deduct Missouri Income Tax 100.0 %	\$ 4,539,279	\$ 4,610,367	\$ 4,972,842	\$ 5,335,317
19	Deduct City Income Tax	541,879	550,365	593,636	636,907
20	Federal Taxable Income	82,532,349	83,824,846	90,415,305	97,005,763
		-- --	-----	-----	-- --
21	Total Federal Tax	\$ 28,886,323	\$ 29,338,696	\$ 31,645,357	\$ 33,952,017

Kansas City Power & Light Co.

Case: ER-07-291T

12-Months Ended December 31, 2006

Income Tax

Line	Test Year	7.76% Return	8.090 Return	8.42% Return
(A)	(B)	(C)	(D)	(E)
Provision for Missouri Income Tax				
22	Net Taxable Income	\$ 87,613,507	\$ 88,985,578	\$ 95,981,783
23	Deduct Federal Income Tax 50.0 %	\$ 14,443,162	\$ 14,669,348	\$ 15,822,679
24	Deduct City Income Tax	541,879	550,365	593,636
25	Missouri Taxable Income	72,628,467	73,765,865	79,565,469
		-----	-----	-----
26	Total Missouri Tax	\$ 4,539,279	\$ 4,610,367	\$ 4,972,842
Provision for City Income Tax				
27	Net Taxable Income	\$ 87,613,507	\$ 88,985,578	\$ 95,981,783
28	Deduct Federal Income Tax	\$ 28,886,323	29,338,696	\$ 31,645,357
29	Deduct Missouri Income Tax	4,539,279	4,610,367	4,972,842
30	City Taxable Income	54,187,905	55,036,515	59,363,584
		-----	-----	-----
31	Total City Tax	\$ 541,879	\$ 550,365	\$ 593,636
Summary of Provision for Income Tax				
32	Federal Income Tax	\$ 28,886,323	\$ 29,338,696	\$ 31,645,357
33	Missouri Income Tax	4,539,279	4,610,367	4,972,842
34	City Income Tax	541,879	550,365	593,636
		-----	-----	-----
35	Total	\$ 33,967,481	34,499,428	\$ 37,211,835
Deferred Income Taxes				
36	Deferred Investment Tax Credit	\$	\$ 0	\$ 0
37	Deferred Repair Allowance	0	0	0
38	Deferred Income Tax Expense	4,103,449	4,103,449	4,103,449
39	Amort of Deferred Tax Depreciation	0	0	0
40	Amort Cost of Removal ER-2007-0291	354,438	354,438	354,438
41	Amort of Deferred ITC	0	0	0
42	Deferred Unbilled		0	0
		-----	-----	-----
43	Total	\$ 4,457,887	\$ 4,457,887	\$ 4,457,887

44	Total Income Tax	\$ 38,425,368	\$ 38,957,315	\$ 41,669,722
