



KANSAS REVENUE REQUIREMENT

2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

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<u>ALLOCATORS</u>	ALLOCATORS
<u>MISC %</u>	MISCELLANEOUS PERCENTS
<u>CWC %</u>	CASH WORKING CAPITAL PERCENTS
<u>DEPR %</u>	JURISDICTIONAL DEPRECIATION RATES

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 REVENUE REQUIREMENT SUMMARY
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	KANSAS JURISDICTION COL. 604	TRADITIONAL REV REQ COL. 605	ADDITIONAL AMORTIZATION COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE			7.87%	2.95%	10.82%
1-010		RETAIL SALES	TSFR 2-014	435,059,316	34,220,000	12,840,873	482,120,189
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	6,301,491	0	0	6,301,491
1-012		BULK POWER SALES	TSFR 2-042	52,325,233	0	0	52,325,233
1-013		SALES FOR RESALE	TSFR 2-047	0	0	0	0
1-014		TOTAL OPERATING REVENUE		493,686,040	34,220,000	12,840,873	540,746,913
1-015							
1-016		OPERATING EXPENSES					
1-017	401	FUEL	TSFR 4-390	79,880,037	0	0	79,880,037
1-018	401	PURCHASED POWER	TSFR 4-392	19,595,589	0	0	19,595,589
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-394	184,724,679	217,605	0	184,942,284
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	67,876,849	0	0	67,876,849
1-021	404 -407	AMORTIZATION EXPENSE	TSFR 5-192	7,535,184	0	0	7,535,184
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	0	0	0
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	78,796	0	0	78,796
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	32,483,161	0	0	32,483,161
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	24,151,822	13,531,773	4,978,407	42,662,003
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		416,326,117	13,749,378	4,978,407	435,053,902
1-028							
1-029		NET ELECTRIC OPERATING INCOME		77,359,923	20,470,622	7,862,466	105,693,010

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 1 - SUMMARY OF OPERATING INCOME & RATE BASE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
1-009	400	OPERATING REVENUE								7.87%	
1-010		RETAIL SALES	TSFR 2-014	0	935,482,529	935,482,529	48,715,473	984,198,002	435,059,316	34,220,000	469,279,316
1-011		MISCELLANEOUS REVENUE	TSFR 2-031	0	14,483,283	14,483,283	109,386	14,592,669	6,301,491	0	6,301,491
**											
1-013		SALES FOR RESALE	TSFR 2-047	0	3,788,509	3,788,509	0	3,788,509	0	0	0
1-014		TOTAL OPERATING REVENUE		0	1,140,357,015	1,140,357,015	(15,419,834)	1,124,937,181	493,686,040	34,220,000	527,906,040
1-015											
1-016		OPERATING EXPENSES									
1-017	401	FUEL	TSFR 4-390	0	229,469,024	229,469,024	(41,317,622)	188,151,402	79,880,037	0	79,880,037
1-018	401	PURCHASED POWER	TSFR 4-392	0	26,417,910	26,417,910	19,224,082	45,641,992	19,595,589	0	19,595,589
1-019	401 & 402	OTHER OPER & MAINT EXPENSES	TSFR 4-394	0	348,282,393	348,282,393	62,025,280	410,307,674	184,724,679	217,605	184,942,284
1-020	403	DEPRECIATION EXPENSE	TSFR 5-164	0	144,452,117	144,452,117	4,507,021	148,959,138	67,876,849	0	67,876,849
1-021	404 -407	AMORTIZATION EXPENSE	TSFR 5-192	0	8,261,633	8,261,633	25,217,143	33,478,775	7,535,184	0	7,535,184
1-022	431	INTEREST ON CUSTOMER DEPOSITS - MO	100 MO	0	0	0	438,857	438,857	0	0	0
1-023		INTEREST ON CUSTOMER DEPOSITS - KS	100 KS	0	0	0	78,796	78,796	78,796	0	78,796
1-024	408	TAXES OTHER THAN INCOME TAXES	TSFR 6-041	0	108,479,067	108,479,067	(35,605,257)	72,873,809	32,483,161	0	32,483,161
1-025	409	FEDERAL AND STATE INCOME TAXES	TSFR 7-113	0	77,795,677	77,795,677	(26,566,473)	51,229,204	24,151,822	13,531,773	37,683,596
1-026	411	GAINS ON DISPOSITION OF PLANT	NET PLANT	0	0	0	0	0	0	0	0
1-027		TOTAL ELECTRIC OPER. EXPENSES		0	943,157,821	943,157,821	8,001,827	951,159,648	416,326,117	13,749,378	430,075,495
1-028											
1-029		NET ELECTRIC OPERATING INCOME		0	197,199,194	197,199,194	(23,421,661)	173,777,533	77,359,923	20,470,622	97,830,544
1-030											
1-031		RATE BASE									
1-032	101	TOTAL ELECTRIC PLANT	TSFR 11-288	5,208,843,054	5,253,242,655	5,253,242,655	188,659,264	5,441,901,919	2,443,802,774	0	2,443,802,774
1-033	108, 111	LESS: ACCUM DEPRECIATION & AMORT	TSFR 12-178	2,411,429,412	2,444,999,920	2,444,999,920	53,118,463	2,498,118,383	1,134,883,564	0	1,134,883,564
1-034		NET PLANT		2,797,413,642	2,808,242,735	2,808,242,735	135,540,801	2,943,783,536	1,308,919,210	0	1,308,919,210
1-035		PLUS:									
1-036		WORKING CAPITAL	TSFR 15-043	128,132,111	98,663,233	98,663,233	3,153,296	101,816,529	41,601,969	(589,395)	41,012,574
1-037	186	PRIOR NET PREPAID PENSION ASSET - MO	100 MO	15,100,957	11,396,408	11,396,408	(2,441,391)	8,955,017	0	0	0
1-038		PRIOR NET PREPAID PENSION ASSET - KS	100 KS	13,159,688	9,263,503	9,263,503	(1,984,470)	7,279,033	7,279,033	0	7,279,033
1-039		PRIOR NET PREPAID PENSION ASSET - WS	100 WS	356,648	250,930	250,930	(53,755)	197,175	0	0	0
1-040	182.3	PENSION REGULATORY ASSET - FAS87	SAL & WAGES	30,999,664	36,008,314	35,217,706	(5,393,036)	29,824,670	13,400,430	0	13,400,430
1-041		PENSION REGULATORY ASSET - FAS88	SAL & WAGES	0	21,883,139	22,673,747	2,612,681	25,286,428	11,361,367	0	11,361,367
**											
1-043		REG ASSET - DSM PROGRAMS - MO	100 MO	2,396,665	3,566,238	3,566,238	2,232,921	5,799,159	0	0	0
1-044		REG ASSET - DSM PROGRAMS - KS	100 KS	1,617,612	2,292,746	2,292,746	2,424,789	4,717,535	4,717,535	0	4,717,535
1-045		REG ASSET - REGULATORY EXP - MO	100 MO	766,120	1,382,518	1,382,518	344,761	1,727,279	0	0	0
**											
1-047		JANUARY 2002 ICE STORM	100 MO	1,520,667	380,167	380,167	(380,167)	0	0	0	0
1-048		LESS:									
1-049	282 & 283	ACCUM. DEFERRED TAXES	TSFR 8-065	0	546,178,688	546,178,688	2,063,362	548,242,050	251,137,303	0	251,137,303
1-050	254	DEFERRED GAIN ON EMISSION CR	E1	64,457,042	64,457,042	64,457,042	566,029	65,023,071	27,599,455	0	27,599,455
**											
1-052	252	CUST. ADVANCES FOR CONST - MO	100 MO	224,460	218,747	218,747	0	218,747	0	0	0
1-053		CUST. ADVANCES FOR CONST - KS	100 KS	2,772,337	2,860,770	2,860,770	0	2,860,770	2,860,770	0	2,860,770
1-054	235	CUSTOMER DEPOSITS - MO	100 MO	5,477,336	5,540,782	5,540,782	0	5,540,782	0	0	0
1-055		CUSTOMER DEPOSITS - KS	100 KS	2,088,045	1,937,355	1,937,355	0	1,937,355	1,937,355	0	1,937,355
1-056											
1-057		RATE BASE		2,921,702,762	2,379,321,032	2,379,321,032	134,630,268	2,513,951,300	1,108,410,777	(589,395)	1,107,821,383
1-058											
1-059		RATE OF RETURN					8.288%	6.913%	6.979%		8.831%
1-060											
1-061		ROE					10.234%	7.660%	7.785%		11.250%

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KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 2 - ALLOCATION OF REVENUES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
2-009		ELECTRIC - RETAIL SALES									
2-010		MISSOURI (EXCLUDING GRT)	100 MO	0	492,047,198	492,047,198	57,091,488	549,138,686	0	34,220,000	34,220,000
2-011		GRT IN MO REVENUE	100 MO	0	39,735,592	39,735,592	(39,735,592)	0	0	0	0
2-012		TOTAL MISSOURI		0	531,782,790	531,782,790	17,355,896	549,138,686	0	34,220,000	34,220,000
2-013		KANSAS	100 KS	0	403,699,739	403,699,739	31,359,577	435,059,316	435,059,316	0	435,059,316
2-014		TOTAL RETAIL SALES		0	935,482,529	935,482,529	48,715,473	984,198,002	435,059,316	34,220,000	469,279,316
2-015											
2-016		MISCELLANEOUS REVENUE									
2-017	450	FORFEITED DISCOUNTS - MO	100 MO	0	1,405,869	1,405,869	0	1,405,869	0	0	0
2-018		FORFEITED DISCOUNTS - KS	100 KS	0	946,036	946,036	0	946,036	946,036	0	946,036
2-019	451	MISCELLANEOUS SERVICES - MO	100 MO	0	906,029	906,029	0	906,029	0	0	0
2-020		MISCELLANEOUS SERVICES - KS	100 KS	0	698,477	698,477	0	698,477	698,477	0	698,477
2-021		MISC SERVICES - ALLOCATED - DIST	DIST PLANT	0	(305,428)	(305,428)	0	(305,428)	(142,139)	0	(142,139)
2-022	454	RENT FROM ELECTRIC PROPERTY - MO	100 MO	0	551,423	551,423	0	551,423	0	0	0
2-023		RENT FROM ELECTRIC PROPERTY - KS	100 KS	0	203,358	203,358	0	203,358	203,358	0	203,358
2-024		RENT FROM ELEC PROP - ALLOCATED - PROD	D1	0	19,444	19,444	0	19,444	8,756	0	8,756
2-025		RENT FROM ELEC PROP - ALLOCATED - TRANS	D3	0	6,785	6,785	0	6,785	3,055	0	3,055
2-026		RENT FROM ELEC PROP - ALLOCATED - DIST	DIST PLANT	0	1,757,596	1,757,596	0	1,757,596	817,945	0	817,945
2-027	456	TRANS FOR OTHERS	D3	0	7,865,964	7,865,964	109,386	7,975,350	3,591,337	0	3,591,337
2-028		OTHER ELEC REVENUES - MO	100 MO	0	85,790	85,790	0	85,790	0	0	0
2-029		OTHER ELEC REVENUES - KS	100 KS	0	29,059	29,059	0	29,059	29,059	0	29,059
2-030		OTHER ELEC REVENUES - ALLOCATED - DIST	DIST PLANT	0	312,881	312,881	0	312,881	145,608	0	145,608
2-031		TOTAL MISCELLANEOUS REVENUE		0	14,483,283	14,483,283	109,386	14,592,669	6,301,491	0	6,301,491
2-032											
2-033		BULK POWER SALES									
2-034	447	FIRM BULK SALES (CAPACITY & FIXED)	D1	0	13,925,015	13,925,015	(489,606)	13,435,409	6,050,027	0	6,050,027
2-035		FIRM BULK SALES (ENERGY)	E1	0	35,031,189	35,031,189	16,891,403	51,922,592	22,038,874	0	22,038,874
2-036		OTHER MISC & ADJUSTMENTS	E1	0	1,797,484	1,797,484	(1,797,484)	(0)	(0)	0	(0)
2-037		BULK SALES RECLASSIFIED AS TRANS REV	E1	0	(1,637,268)	(1,637,268)	0	(1,637,268)	(694,949)	0	(694,949)
**											**
2-040		SUBTOTAL BULK POWER SALES		0	184,965,426	184,965,426	(64,244,693)	120,720,733	51,587,963	0	51,587,963
2-041		REV ON TRANS. FOR KCPL	D3	0	1,637,268	1,637,268	0	1,637,268	737,269	0	737,269
2-042		TOTAL BULK POWER SALES		0	186,602,694	186,602,694	(64,244,693)	122,358,001	52,325,233	0	52,325,233
2-043											
2-044		SALES FOR RESALE (FERC JURIS CUST)									
2-045	447	FERC JURIS WHOLESALE FIRM POWER	100 WS	0	3,749,602	3,749,602	0	3,749,602	0	0	0
2-046		TRANSMISSION FOR FERC WHSLE FIRM POWER	100 WS	0	38,907	38,907	0	38,907	0	0	0
2-047		TOTAL SALES FOR RESALE		0	3,788,509	3,788,509	0	3,788,509	0	0	0
2-048											
2-049		TOTAL ELECTRIC OPERATING REVENUE		0	1,140,357,015	1,140,357,015	(15,419,834)	1,124,937,181	493,686,040	34,220,000	527,906,040

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KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-009		POWER PRODUCTION EXPENSES									
4-010											
4-011		STEAM POWER GENERATION									
4-012		OPERATION									
4-013	500	SUPERVISION AND ENGINEERING									
4-014		LABOR	D1	0	4,544,977	4,544,977	(442,671)	4,102,306	1,847,287	0	1,847,287
4-015		OTHER	D2	0	1,026,221	1,026,221	0	1,026,221	462,112	0	462,112
4-016		TOTAL ACCOUNT 500		0	5,571,198	5,571,198	(442,671)	5,128,527	2,309,399	0	2,309,399
4-017	501	FUEL									
4-018		LABOR	E1	0	5,120,834	5,120,834	0	5,120,834	2,173,570	0	2,173,570
4-019		OTHER									
4-020		COAL & FREIGHT	E1	0	158,795,411	158,795,411	0	158,795,411	67,401,720	0	67,401,720
**											**
4-023		OIL	E1	0	4,274,996	4,274,996	0	4,274,996	1,814,549	0	1,814,549
4-024		GAS	E1	0	663,722	663,722	0	663,722	281,721	0	281,721
4-025		FUEL HAND, LIMESTONE & OTHER	E1	0	4,203,241	4,203,241	3,741,204	7,944,445	3,372,070	0	3,372,070
4-026		OTHER FUEL AMORTIZATIONS	E1	0	0	0	0	0	0	0	0
4-027		UNIT TRAIN - DEPRECIATION	TSFR 5-017	0	400,068	400,068	1,008,203	1,408,271	634,151	0	634,151
4-028		FUEL ADJ FOR NORMALIZATIONS	E1	0	0	0	(50,183,557)	(50,183,557)	(21,300,729)	0	(21,300,729)
4-029		SUBTOTAL OTHER		0	167,610,439	167,610,439	(45,434,150)	122,176,289	51,876,482	0	51,876,482
4-030		TOTAL ACCOUNT 501		0	172,731,273	172,731,273	(45,434,150)	127,297,123	54,050,053	0	54,050,053
4-031	502	STEAM EXPENSES									
4-032		LABOR	D1	0	7,570,142	7,570,142	703,336	8,273,478	3,725,585	0	3,725,585
4-033		OTHER	D2	0	4,546,447	4,546,447	0	4,546,447	2,047,286	0	2,047,286
4-034		TOTAL ACCOUNT 502		0	12,116,589	12,116,589	703,336	12,819,925	5,772,872	0	5,772,872
4-035	503	STEAM FROM OTHER SOURCES									
4-036		LABOR	E1	0	0	0	0	0	0	0	0
4-037		OTHER	E1	0	0	0	0	0	0	0	0
4-038		TOTAL ACCOUNT 503		0	0	0	0	0	0	0	0
4-039	505	ELECTRIC EXPENSES TURBOGEN									
4-040		LABOR	D1	0	5,522,366	5,522,366	513,079	6,035,445	2,717,789	0	2,717,789
4-041		OTHER	D2	0	1,201,743	1,201,743	0	1,201,743	541,150	0	541,150
4-042		TOTAL ACCOUNT 505		0	6,724,109	6,724,109	513,079	7,237,188	3,258,939	0	3,258,939
4-043	506	MISC STEAM POWER EXPENSES									
4-044		LABOR	D1	0	5,838,746	5,838,746	542,473	6,381,219	2,873,493	0	2,873,493
4-045		OTHER	D2	0	4,769,426	4,769,426	0	4,769,426	2,147,695	0	2,147,695
4-046		TOTAL ACCOUNT 506		0	10,608,172	10,608,172	542,473	11,150,646	5,021,187	0	5,021,187
4-047	507	RENTS									
4-048		LABOR	D1	0	0	0	6	6	3	0	3
4-049		OTHER	D2	0	186,083	186,083	0	186,083	83,794	0	83,794
4-050		TOTAL ACCOUNT 507		0	186,083	186,083	6	186,089	83,797	0	83,797
4-051		TOTAL OPERATION		0	207,937,425	207,937,425	(44,117,928)	163,819,497	70,496,247	0	70,496,247
4-052											
4-053		MAINTENANCE									
4-054	510	SUPERVISION AND ENGINEERING									
4-055		LABOR	D1	0	2,701,696	2,701,696	251,012	2,952,708	1,329,618	0	1,329,618
4-056		OTHER	D2	0	324,202	324,202	193,563	517,765	233,152	0	233,152
4-057		TOTAL ACCOUNT 510		0	3,025,898	3,025,898	444,575	3,470,473	1,562,770	0	1,562,770
4-058	511	MAINTENANCE OF STRUCTURES									
4-059		LABOR	D1	0	943,245	943,245	87,637	1,030,882	464,211	0	464,211
4-060		OTHER	D2	0	2,389,867	2,389,867	107,418	2,497,285	1,124,539	0	1,124,539
4-061		TOTAL ACCOUNT 511		0	3,333,112	3,333,112	195,055	3,528,166	1,588,750	0	1,588,750
4-062	512	MAINTENANCE OF BOILER PLANT									
4-063		LABOR	D1	0	7,921,399	7,921,399	735,971	8,657,370	3,898,454	0	3,898,454
4-064		OTHER	D2	0	15,780,489	15,780,489	3,455,398	19,235,887	8,662,009	0	8,662,009
4-065		TOTAL ACCOUNT 512		0	23,701,888	23,701,888	4,191,369	27,893,257	12,560,463	0	12,560,463
4-066	513	MAINTENANCE OF ELECTRIC PLANT									
4-067		LABOR	D1	0	1,470,960	1,470,960	136,666	1,607,626	723,921	0	723,921
4-068		OTHER	D2	0	3,347,812	3,347,812	1,497,721	4,845,533	2,181,966	0	2,181,966
4-069		TOTAL ACCOUNT 513		0	4,818,772	4,818,772	1,634,387	6,453,159	2,905,887	0	2,905,887
4-070	514	MAINTENANCE MISCELLANEOUS									
4-071		LABOR	D1	0	49,228	49,228	4,574	53,802	24,227	0	24,227
4-072		OTHER	D2	0	280,971	280,971	(117,577)	163,394	73,577	0	73,577
4-073		TOTAL ACCOUNT 514		0	330,199	330,199	(113,003)	217,196	97,804	0	97,804
4-074		TOTAL MAINTENANCE		0	35,209,869	35,209,869	6,352,382	41,562,251	18,715,674	0	18,715,674

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-075											
4-076		TOTAL STEAM POWER EXPENSES		0	243,147,294	243,147,294	(37,765,545)	205,381,749	89,211,921	0	89,211,921
4-077											
4-078		NUCLEAR POWER GENERATION OPERATION									
4-079											
4-080	517	SUPERVISION AND ENGINEERING									
4-081		LABOR	D1	0	4,715,368	4,715,368	444,027	5,159,395	2,323,300	0	2,323,300
4-082		OTHER	D2	0	862,297	862,297	0	862,297	388,296	0	388,296
4-083		TOTAL ACCOUNT 517		0	5,577,665	5,577,665	444,027	6,021,693	2,711,596	0	2,711,596
4-084	518	FUEL									
4-085		LABOR	E1	0	0	0	0	0	0	0	0
4-086		OTHER									
4-087		NUCLEAR FUEL-NET AMORTIZATION	E1	0	13,965,058	13,965,058	427,150	14,392,208	6,108,864	0	6,108,864
4-088		DOE DECONTAM. & DECOM.	E1	0	758,796	758,796	0	758,796	322,076	0	322,076
4-089		NUCLEAR FUEL-DISPOSAL	E1	0	4,077,395	4,077,395	0	4,077,395	1,730,676	0	1,730,676
4-090		COST OF OIL	E1	0	125,803	125,803	0	125,803	53,398	0	53,398
4-091		TOTAL OTHER		0	18,927,051	18,927,051	427,150	19,354,201	8,215,014	0	8,215,014
4-092		TOTAL ACCOUNT 518		0	18,927,051	18,927,051	427,150	19,354,201	8,215,014	0	8,215,014
4-093	519	COOLANTS AND WATER									
4-094		LABOR	D1	0	1,254,066	1,254,066	118,090	1,372,156	617,888	0	617,888
4-095		OTHER	D2	0	749,005	749,005	0	749,005	337,280	0	337,280
4-096		TOTAL ACCOUNT 519		0	2,003,071	2,003,071	118,090	2,121,161	955,169	0	955,169
4-097	520	STEAM EXPENSES									
4-098		LABOR	D1	0	7,075,050	7,075,050	666,230	7,741,280	3,485,934	0	3,485,934
4-099		OTHER	D2	0	3,188,241	3,188,241	0	3,188,241	1,435,680	0	1,435,680
4-100		TOTAL ACCOUNT 520		0	10,263,291	10,263,291	666,230	10,929,521	4,921,614	0	4,921,614
4-101	523	ELECTRIC EXPENSES									
4-102		LABOR	D1	0	810,177	810,177	76,291	886,468	399,181	0	399,181
4-103		OTHER	D2	0	(27,925)	(27,925)	0	(27,925)	(12,575)	0	(12,575)
4-104		TOTAL ACCOUNT 523		0	782,252	782,252	76,291	858,542	386,606	0	386,606
4-105	524	MISCELLANEOUS									
4-106		LABOR	D1	0	9,697,044	9,697,044	913,132	10,610,176	4,777,812	0	4,777,812
4-107		WOLF CREEK DECOMMISSIONING - MO	100 MO	0	2,303,856	2,303,856	(1,022,592)	1,281,264	0	0	0
4-108		WOLF CREEK DECOMMISSIONING - KS	100 KS	0	1,395,355	1,395,355	997,105	2,392,460	2,392,460	0	2,392,460
4-109		WOLF CREEK DECOMMISSIONING - FERC	100 WS	0	26,732	26,732	27,423	54,155	0	0	0
4-110		WOLF CREEK OUTAGE AMORTIZATION	D2	0	2,895,556	2,895,556	38,604	2,934,160	1,321,266	0	1,321,266
**											**
4-113		OTHER	D2	0	1,305,102	1,305,102	0	1,305,102	587,693	0	587,693
4-114		TOTAL ACCOUNT 524		0	18,380,744	18,380,744	2,131,372	20,512,116	10,256,931	0	10,256,931
4-115	525	RENTS									
4-116		LABOR	D1	0	0	0	0	0	0	0	0
4-117		OTHER	D2	0	0	0	0	0	0	0	0
4-118		TOTAL ACCOUNT 525		0	0	0	0	0	0	0	0
4-119		TOTAL OPERATION		0	55,934,073	55,934,073	3,863,161	59,797,235	27,446,929	0	27,446,929
4-120											
4-121		MAINTENANCE									
4-122	528	SUPERVISION AND ENGINEERING									
4-123		LABOR	D1	0	2,749,017	2,749,017	258,864	3,007,881	1,354,463	0	1,354,463
4-124		OTHER	D2	0	2,730,662	2,730,662	0	2,730,662	1,229,630	0	1,229,630
4-125		TOTAL ACCOUNT 528		0	5,479,679	5,479,679	258,864	5,738,542	2,584,092	0	2,584,092
4-126	529	MAINTENANCE OF STRUCTURES									
4-127		LABOR	D1	0	1,719,019	1,719,019	161,873	1,880,892	846,974	0	846,974
4-128		OTHER	D2	0	87,051	87,051	0	87,051	39,200	0	39,200
4-129		TOTAL ACCOUNT 529		0	1,806,070	1,806,070	161,873	1,967,943	886,174	0	886,174
4-130	530	MAINTENANCE OF REACTOR PLANT									
4-131		LABOR	D1	0	1,760,336	1,760,336	165,764	1,926,100	867,332	0	867,332
4-132		WOLF CREEK OUTAGE AMORTIZATION	D2	0	6,659,819	6,659,819	718,613	7,378,432	3,322,542	0	3,322,542
4-133		OTHER	D2	0	(4,214,702)	(4,214,702)	0	(4,214,702)	(1,897,900)	0	(1,897,900)
4-134		TOTAL ACCOUNT 530		0	4,205,453	4,205,453	884,377	5,089,830	2,291,974	0	2,291,974
4-135	531	MAINTENANCE OF ELECTRIC PLANT									
4-136		LABOR	D1	0	1,509,395	1,509,395	142,134	1,651,529	743,691	0	743,691
4-137		OTHER	D2	0	2,357,665	2,357,665	0	2,357,665	1,061,667	0	1,061,667
4-138		TOTAL ACCOUNT 531		0	3,867,060	3,867,060	142,134	4,009,194	1,805,358	0	1,805,358
4-139	532	MAINTENANCE OF MISC NUCLEAR PLANT									
4-140		LABOR	D1	0	1,035,547	1,035,547	97,514	1,133,061	510,222	0	510,222

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4-141		OTHER	D2	0	1,023,280	1,023,280	0	1,023,280	460,788	0	460,788
4-142		TOTAL ACCOUNT 532		0	2,058,827	2,058,827	97,514	2,156,341	971,010	0	971,010
4-143		TOTAL MAINTENANCE		0	17,417,090	17,417,090	1,544,761	18,961,850	8,538,609	0	8,538,609
4-144											
4-145		TOTAL NUCLEAR POWER EXPENSES		0	73,351,163	73,351,163	5,407,922	78,759,085	35,985,538	0	35,985,538
4-146											
4-147		OTHER POWER GENERATION EXPENSE									
4-148		OPERATION									
4-149	546	SUPERVISION AND ENGINEERING									
4-150		LABOR	D1	0	558,978	558,978	51,934	610,912	275,096	0	275,096
4-151		OTHER	D2	0	807,763	807,763	0	807,763	363,739	0	363,739
4-152		TOTAL ACCOUNT 546		0	1,366,741	1,366,741	51,934	1,418,674	638,836	0	638,836
4-153	547	FUEL									
4-154		OIL	E1	0	553,718	553,718	0	553,718	235,029	0	235,029
4-155		GAS	E1	0	37,061,387	37,061,387	0	37,061,387	15,730,941	0	15,730,941
4-156		FUEL HANDLING & OTHER									
4-157		LABOR	E1	0	120,272	120,272	11,174	131,446	55,793	0	55,793
4-158		OTHER	E1	0	75,323	75,323	3,678,204	3,753,527	1,593,208	0	1,593,208
4-159		TOTAL ACCOUNT 547		0	37,810,699	37,810,699	3,689,378	41,500,077	17,614,971	0	17,614,971
4-160	548	GENERATION EXPENSES									
4-161		LABOR	D1	0	292,158	292,158	27,145	319,303	143,783	0	143,783
4-162		OTHER	D2	0	79,794	79,794	0	79,794	35,932	0	35,932
4-163		TOTAL ACCOUNT 548		0	371,952	371,952	27,145	399,097	179,715	0	179,715
4-164	549	MISC OTHER PWR GEN EXP									
4-165		LABOR	D1	0	176,875	176,875	16,434	193,309	87,048	0	87,048
4-166		OTHER	D2	0	39,750	39,750	0	39,750	17,900	0	17,900
4-167		TOTAL ACCOUNT 549		0	216,625	216,625	16,434	233,059	104,947	0	104,947
4-168	550	RENTS									
4-169		LABOR	D1	0	0	0	0	0	0	0	0
4-170		OTHER	D2	0	0	0	0	0	0	0	0
4-171		TOTAL ACCOUNT 550		0	0	0	0	0	0	0	0
4-172		TOTAL OPERATION		0	39,766,017	39,766,017	3,784,890	43,550,908	18,538,469	0	18,538,469
4-173											
4-174		MAINTENANCE									
4-175	551	SUPERVISION AND ENGINEERING									
4-176		LABOR	D1	0	9,039	9,039	839	9,878	4,448	0	4,448
4-177		OTHER	D2	0	399,306	399,306	0	399,306	179,809	0	179,809
4-178		TOTAL ACCOUNT 551		0	408,345	408,345	839	409,184	184,257	0	184,257
4-179	552	MAINTENANCE OF STRUCTURES									
4-180		LABOR	D1	0	9,491	9,491	882	10,373	4,671	0	4,671
4-181		OTHER	D2	0	28,397	28,397	0	28,397	12,787	0	12,787
4-182		TOTAL ACCOUNT 552		0	37,888	37,888	882	38,769	17,458	0	17,458
4-183	553	GENERATING AND ELECTRIC EQUIP									
4-184		LABOR	D1	0	201,888	201,888	18,758	220,646	99,358	0	99,358
4-185		OTHER	D2	0	399,119	399,119	1,940,684	2,339,803	1,053,624	0	1,053,624
4-186		TOTAL ACCOUNT 553		0	601,007	601,007	1,959,442	2,560,449	1,152,982	0	1,152,982
4-187	554	MTCE OF MISC OTHER PWR GEN PLT									
4-188		LABOR	D1	0	12,674	12,674	1,178	13,852	6,237	0	6,237
4-189		OTHER	D2	0	20,984	20,984	0	20,984	9,449	0	9,449
4-190		TOTAL ACCOUNT 554		0	33,658	33,658	1,178	34,835	15,686	0	15,686
4-191		TOTAL MAINTENANCE		0	1,080,897	1,080,897	1,962,341	3,043,238	1,370,384	0	1,370,384
4-192											
4-193		TOTAL OTHER POWER GENERATION EXPENSES		0	40,846,914	40,846,914	5,747,231	46,594,145	19,908,853	0	19,908,853
4-194											
4-195		OTHER POWER SUPPLY EXPENSES									
4-196	555	PURCHASED POWER									
4-197		DEMAND(CAPACITY)	D1	0	5,868,301	5,868,301	2,741,760	8,610,061	3,877,150	0	3,877,150
4-198		ENERGY	E1	0	20,549,609	20,549,609	16,482,322	37,031,931	15,718,438	0	15,718,438
4-199		TOTAL ACCOUNT 555		0	26,417,910	26,417,910	19,224,082	45,641,992	19,595,589	0	19,595,589
4-200	556	SYSTEM CONTROL & LOAD DISPATCH									
4-201		LABOR	D1	0	1,812,668	1,812,668	122,644	1,935,312	871,480	0	871,480
4-202		OTHER	D1	0	542,297	542,297	0	542,297	244,199	0	244,199
4-203		TOTAL ACCOUNT 556		0	2,354,965	2,354,965	122,644	2,477,609	1,115,679	0	1,115,679
4-204	557	OTHER EXPENSES									
4-205		LABOR	PROD PLANT	0	4,136,468	4,136,468	384,316	4,520,784	1,984,013	0	1,984,013
4-206		OTHER	PROD PLANT	0	1,786,685	1,786,685	0	1,786,685	784,113	0	784,113

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-207		TOTAL ACCOUNT 557		0	5,923,153	5,923,153	384,316	6,307,469	2,768,125	0	2,768,125
4-208											
4-209		TOTAL OTHER POWER SUPPLY EXPENSES		0	34,696,028	34,696,028	19,731,042	54,427,071	23,479,393	0	23,479,393
4-210											
4-211		TOTAL PRODUCTION OPERATIONS		0	338,333,544	338,333,544	(16,738,834)	321,594,710	139,961,038	0	139,961,038
4-212											
4-213		TOTAL PRODUCTION MAINTENANCE		0	53,707,856	53,707,856	9,859,484	63,567,339	28,624,667	0	28,624,667
4-214											
4-215		TOTAL POWER PRODUCTION EXPENSES		0	392,041,400	392,041,400	(6,879,350)	385,162,049	168,585,705	0	168,585,705
4-216											
4-217		TRANSMISSION EXPENSES									
4-218		OPERATION									
4-219	560	OPERATION SUPERVISION & ENGRG	TRAN PLANT	0	6,111,070	6,111,070	210,286	6,321,356	2,931,573	0	2,931,573
4-220	561	LOAD DISPATCHING	TRAN PLANT	0	616,541	616,541	563,528	1,180,069	547,265	0	547,265
4-221	562	STATION EXPENSES	353	0	182,244	182,244	10,901	193,145	86,654	0	86,654
4-222	563	OVERHEAD LINE EXPENSES	D3	0	184,983	184,983	3,274	188,257	84,773	0	84,773
4-223	564	UG LINE EXPENSES	D3	0	1,120	1,120	81	1,201	541	0	541
4-224	565	TRANSMISSION OF ELEC. BY OTHERS	D3	0	7,195,625	7,195,625	1,000,000	8,195,625	3,690,528	0	3,690,528
4-225	566	MISC. TRANSMISSION EXPENSES	TRAN PLANT	0	1,499,438	1,499,438	77,920	1,577,358	731,511	0	731,511
4-226	567	RENTS	D3	0	2,512,325	2,512,325	0	2,512,325	1,131,312	0	1,131,312
4-227	575	RTO	D3	0	281	281	23	304	137	0	137
4-228		TOTAL OPERATION		0	18,303,628	18,303,628	1,866,013	20,169,641	9,204,293	0	9,204,293
4-229											
4-230		MAINTENANCE									
4-231	568	MAINTENANCE SUPERVISION & ENGRG.	TRAN PLANT	0	1,070	1,070	0	1,070	496	0	496
4-232	569	STRUCTURES	352	0	26,287	26,287	40	26,327	11,815	0	11,815
4-233	570	STATION EQUIPMENT	353	0	681,834	681,834	1,099,789	1,781,622	799,316	0	799,316
4-234	571	OVERHEAD LINES	D3	0	1,070,859	1,070,859	417,796	1,488,655	670,348	0	670,348
4-235	572	UNDERGROUND LINES	D3	0	3,878	3,878	263	4,142	1,865	0	1,865
4-236		TOTAL MAINTENANCE		0	1,783,928	1,783,928	1,517,887	3,301,815	1,483,840	0	1,483,840
4-237											
4-238		TOTAL TRANSMISSION EXPENSES		0	20,087,556	20,087,556	3,383,900	23,471,456	10,688,133	0	10,688,133
4-239											
4-240		DISTRIBUTION EXPENSES									
4-241		OPERATION									
4-242	581	LOAD DISPATCHING	DIST PLANT	0	1,411,125	1,411,125	96,377	1,507,503	701,557	0	701,557
4-243	582	STATION EXPENSES	362	0	152,919	152,919	5,377	158,296	67,494	0	67,494
4-244	583	OVERHEAD LINE EXPENSES	365	0	1,590,085	1,590,085	114,434	1,704,519	761,316	0	761,316
4-245	584	UNDERGROUND LINE EXPENSES	367	0	2,715,265	2,715,265	61,441	2,776,705	1,373,613	0	1,373,613
4-246	585	STREET LIGHTING & SIGNAL SYSTEMS	373	0	89,713	89,713	4,580	94,293	74,033	0	74,033
4-247	586	METER EXPENSES	370	0	1,171,567	1,171,567	91,119	1,262,686	572,288	0	572,288
4-248	587	CUSTOMER INSTALLATIONS	371	0	1,205,952	1,205,952	32,523	1,238,475	341,904	0	341,904
4-249	589	RENTS	DIST PLANT	0	86,960	86,960	0	86,960	40,469	0	40,469
4-250		SUBTOTAL OPERATIONS		0	8,423,586	8,423,586	405,851	8,829,437	3,932,675	0	3,932,675
4-251	580	OPERATION SUPERVISION & ENGRG.	DIST OPS	0	1,859,182	1,859,182	87,148	1,946,330	866,905	0	866,905
4-252	588	MISC. DISTRIBUTION EXPENSE	DIST OPS	0	10,259,153	10,259,153	(150,601)	10,108,552	4,502,399	0	4,502,399
4-253		TOTAL OPERATIONS		0	20,541,921	20,541,921	342,398	20,884,319	9,301,980	0	9,301,980
4-254											
4-255		MAINTENANCE									
4-256	591	STRUCTURES	361	0	206,818	206,818	5,134	211,952	103,765	0	103,765
4-257	592	STATION EQUIPMENT	362	0	975,906	975,906	47,366	1,023,272	436,302	0	436,302
4-258	593	OVERHEAD LINES	365	0	11,619,283	11,619,283	3,935,369	15,554,652	6,947,416	0	6,947,416
4-259		2002 ICE STORM AMORTIZATION	100 MO	0	4,562,002	4,562,002	(4,562,002)	0	0	0	0
4-260	594	UNDERGROUND LINES	367	0	2,114,254	2,114,254	451,524	2,565,778	1,269,269	0	1,269,269
4-261	595	LINE TRANSFORMERS	368	0	1,423,402	1,423,402	97,920	1,521,322	638,810	0	638,810
4-262	596	STREET LIGHTING & SIGNAL SYSTEM	373	0	1,422,905	1,422,905	29,720	1,452,625	1,140,515	0	1,140,515
4-263	597	METERS	370	0	707,371	707,371	51,920	759,291	344,134	0	344,134
4-264		SUBTOTAL MAINTENANCE		0	23,031,940	23,031,940	56,952	23,088,893	10,880,212	0	10,880,212
4-265	598	MISC. DISTRIBUTION PLANT	DIST MTC	0	256,334	256,334	0	256,334	125,906	0	125,906
4-266	590	MAINTENANCE SUPERVISION & ENGRG.	DIST MTC	0	259,569	259,569	18,842	278,411	131,196	0	131,196
4-267		TOTAL MAINTENANCE		0	23,547,843	23,547,843	86,646	23,634,489	11,137,314	0	11,137,314
4-268											
4-269		TOTAL DISTRIBUTION EXPENSES		0	44,089,764	44,089,764	429,044	44,518,808	20,439,293	0	20,439,293
4-270											
4-271		CUSTOMER ACCOUNTS EXPENSES									
4-272	901	SUPERVISION	C2	0	454,758	454,758	(108,171)	346,588	160,564	0	160,564

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-273	902	METER READING EXPENSES	C2	0	4,378,916	4,378,916	89,342	4,468,257	2,070,012	0	2,070,012
4-274	903	CUST RECORDS & COLLECTION EXP	C2	0	10,322,640	10,322,640	1,132,251	11,454,891	5,306,713	0	5,306,713
4-275	904	UNCOLLECTIBLE ACCOUNTS - MO	100 MO	0	0	0	3,377,030	3,377,030	0	217,605	217,605
4-276		UNCOLLECTIBLE ACCOUNTS - KS	100 KS	0	0	0	1,481,065	1,481,065	1,481,065	0	1,481,065
4-277		TOTAL ACCOUNT 904		0	0	0	4,858,095	4,858,095	1,481,065	217,605	1,698,670
4-278	905	MISCELLANEOUS OPERATING EXP.	C2	0	5,972	5,972	4,067,305	4,073,277	1,887,029	0	1,887,029
4-279		TOTAL CUST. ACCT. EXPENSES		0	15,162,286	15,162,286	10,038,822	25,201,107	10,905,382	217,605	11,122,987
4-280											
4-281		CUSTOMER SERVICES & INFO. EXP									
4-282	907	CUSTOMER SVC SUPERVISION EXPENSE	C2	0	186	186	18	204	94	0	94
4-283	908	CUSTOMER ASSISTANCE EXPENSE	C2	0	1,705,874	1,705,874	41,660	1,747,534	809,581	0	809,581
4-284		PUBLIC INFORMATION	C2	0	0	0	0	0	0	0	0
4-285	909	INFORM & INSTRUCT ADVERTISING	C1	0	603,138	603,138	57	603,195	279,447	0	279,447
4-286	910	MISCELLANEOUS CUSTOMER SERVICE EXPENSE	C2	0	17,971	17,971	3	17,974	8,327	0	8,327
4-287		AMORT OF DEFERRED DSM PROGRAMS - MO	100 MO	0	0	0	606,663	606,663	0	0	0
4-288		AMORT OF DEFERRED DSM PROGRAMS - KS	100 KS	0	0	0	471,754	471,754	471,754	0	471,754
4-289		TOTAL CUST SERVICES & INFO EXP		0	2,327,168	2,327,168	1,120,156	3,447,324	1,569,203	0	1,569,203
4-290											
4-291		SALES EXPENSES									
4-292	912	DEMONSTRATION & SELLING EXP. - RETAIL	C1	0	0	0	0	0	0	0	0
4-293		DEMONSTRATION & SELLING EXP. - WHOLESALE	100 WS	0	0	0	0	0	0	0	0
4-294		DEMONSTRATION & SELLING EXP. - GENERAL	C2	0	637,831	637,831	29,988	667,820	309,381	0	309,381
4-295	913	ADVERTISING	C1	0	13,307	13,307	83	13,390	6,204	0	6,204
4-296	916	MISC. SALES EXPENSE - RETAIL	C1	0	131,613	131,613	15,975	147,588	68,374	0	68,374
4-297	916	MISC. SALES EXPENSE - WHOLESALE	100 WS	0	0	0	0	0	0	0	0
4-298											
4-299		TOTAL SALES EXPENSE		0	782,752	782,752	46,046	828,798	383,959	0	383,959
4-300											
4-301		TOTAL CUST ACCTS, CUST SERV,& SALES		0	18,272,205	18,272,205	11,205,023	29,477,229	12,858,544	217,605	13,076,149
4-302											
4-303		ADMINISTRATIVE & GENERAL EXPENSES									
4-304	920	SALARIES	SAL & WAGES	0	42,489,459	42,489,459	(3,564,602)	38,924,857	17,489,208	0	17,489,208
4-305	921	OFFICE EXPENSE	E2	0	4,090,020	4,090,020	3,686	4,093,706	1,732,317	0	1,732,317
4-306		OFFICE EXPENSE - 100% MO	100 MO	0	669,070	669,070	89,906	758,976	0	0	0
4-307		OFFICE EXPENSE - 100% KS	100 KS	0	0	0	1,040,766	1,040,766	1,040,766	0	1,040,766
4-308	922	ADMIN EXP TRANS - CR	E2	0	(1,448,613)	(1,448,613)	(82,455)	(1,531,068)	(647,896)	0	(647,896)
4-309	923	OUTSIDE SERVICES	E2	0	11,901,051	11,901,051	10,871	11,911,922	5,040,719	0	5,040,719
4-310		OUTSIDE SERVICES - MO	100 MO	0	(3,012,809)	(3,012,809)	2,923,207	(89,602)	0	0	0
4-311		OUTSIDE SERVICES - KS	100 KS	0	(216,771)	(216,771)	238,448	21,677	21,677	0	21,677
4-312	924	PROPERTY INSURANCE	TOTAL PLANT	0	2,547,163	2,547,163	0	2,547,163	1,143,858	0	1,143,858
4-313	925	INJURIES & DAMAGES	SAL & WAGES	0	7,128,973	7,128,973	59,787	7,188,760	3,229,959	0	3,229,959
4-314	926	EMPLOYEE BENEFITS									
4-315		EMPLOYEE BENEFITS - PENSIONS	SAL & WAGES	0	17,074,017	17,074,017	21,933,193	39,007,210	17,526,209	0	17,526,209
4-316		EMPLOYEE BENEFITS - OPEB	SAL & WAGES	0	4,051,982	4,051,982	3,147,361	7,199,343	3,234,715	0	3,234,715
4-317		EMPLOYEE BENEFITS - OTHER	SAL & WAGES	0	20,429,196	20,429,196	2,026,620	22,455,816	10,089,553	0	10,089,553
4-318	926	TOTAL EMPLOYEE BENEFITS		0	41,555,196	41,555,196	27,107,174	68,662,369	30,850,477	0	30,850,477
4-319	928	REGULATORY EXPENSES									
4-320		COMMISSION ASSESSMENTS - MO	100 MO	0	761,531	761,531	0	761,531	0	0	0
4-321		COMMISSION ASSESSMENTS - KS	100 KS	0	487,417	487,417	0	487,417	487,417	0	487,417
4-322		COMMISSION ASSESSMENTS - FERC	E1	0	668,529	668,529	131,079	799,608	339,398	0	339,398
4-323		RATE CASE EXPENSE - MO	100 MO	0	1,353,437	1,353,437	1,288,983	2,642,420	0	0	0
4-324		RATE CASE EXPENSE - KS	100 KS	0	689,693	689,693	871,545	1,561,238	1,561,238	0	1,561,238
4-325		RATE CASE EXPENSE - FERC	100 WS	0	187,060	187,060	7,163	194,223	0	0	0
4-326		RATE DESIGN EXPENSE - MO	100 MO	0	0	0	0	0	0	0	0
4-327		RATE DESIGN EXPENSE - KS	100 KS	0	493	493	0	493	493	0	493
4-328		RATE DESIGN EXPENSE - FERC	100 WS	0	0	0	0	0	0	0	0
4-329		MISC. REGULATORY FILINGS	D2	0	119,908	119,908	10,051	129,959	58,521	0	58,521
4-330		LOAD RESEARCH PROGRAM	100 MO	0	26,271	26,271	1,145	27,416	0	0	0
4-331		TOTAL REGULATORY EXPENSES		0	4,294,338	4,294,338	2,309,966	6,604,304	2,447,068	0	2,447,068
4-332											
4-333		SUBTOTAL A & G EXPENSES		0	109,997,077	109,997,077	30,136,754	140,133,831	62,348,153	0	62,348,153
4-334											
4-335	929	LESS DUPLICATE CHARGES (CR)	TOTAL PLANT	0	0	0	0	0	0	0	0
4-336	930.1	GENERAL ADVERTISING	C1	0	312,096	312,096	78,875	390,970	181,128	0	181,128
4-337	930.2	MISCELLANEOUS EXPENSE									
4-338		EI DUES	E2	0	264,114	264,114	0	264,114	111,764	0	111,764

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 4 - ALLOCATION OF OPERATION & MAINTENANCE EXPENSE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
4-339		EPRI RESEARCH SUBSCRIPTION	E2	0	2,349,967	2,349,967	0	2,349,967	994,426	0	994,426
4-340		OTHER MISCELLANEOUS EXPENSE	E2	0	4,037,088	4,037,088	67,261	4,104,349	1,736,820	0	1,736,820
4-341		TOTAL MISCELLANEOUS EXPENSE		0	6,651,168	6,651,168	67,261	6,718,429	2,843,010	0	2,843,010
4-342	931	RENTS	E2	0	7,668,060	7,668,060	0	7,668,060	3,244,861	0	3,244,861
4-343	933	FLEET UNIT/EQUIPMENT EXPENSE	392	0	256,821	256,821	312,504	569,325	264,771	0	264,771
4-344	935	MAINTENANCE OF GENERAL PLANT	GEN PLANT	0	4,793,181	4,793,181	1,197,729	5,990,910	2,746,706	0	2,746,706
4-345											
4-346		TOTAL ADMINISTRATIVE & GENERAL EXPENSES		0	129,678,403	129,678,403	31,793,123	161,471,525	71,628,630	0	71,628,630
4-347											
4-348											
4-349		TOTAL ELECTRIC OPER & MAINT EXPENSES		0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
4-350											
4-351											
4-352											
4-353											
4-354											
4-355		RECAPS FOR CASH WORKING CAPITAL									
4-356		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-349	0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
4-357		LESS: OTHER FUEL AMORT	TSFR 4-026	0	0	0	0	0	0	0	0
4-358		TOTAL O&M EXCL. O&M AMORTIZATIONS		0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
4-359											
4-360		TOTAL NUCLEAR PRODUCTION EXPENSE	TSFR 4-145	0	73,351,163	73,351,163	5,407,922	78,759,085	35,985,538	0	35,985,538
4-361		LESS: NUCLEAR PROD PAYROLL									
4-362		ACCT 517	TSFR 4-081	0	4,715,368	4,715,368	444,027	5,159,395	2,323,300	0	2,323,300
4-363		ACCT 518	TSFR 4-085	0	0	0	0	0	0	0	0
4-364		ACCT 519	TSFR 4-094	0	1,254,066	1,254,066	118,090	1,372,156	617,888	0	617,888
4-365		ACCT 520	TSFR 4-098	0	7,075,050	7,075,050	666,230	7,741,280	3,485,934	0	3,485,934
4-366		ACCT 523	TSFR 4-102	0	810,177	810,177	76,291	886,468	399,181	0	399,181
4-367		ACCT 524	TSFR 4-106	0	9,697,044	9,697,044	913,132	10,610,176	4,777,812	0	4,777,812
4-368		ACCT 525	TSFR 4-116	0	0	0	0	0	0	0	0
4-369		ACCT 528	TSFR 4-123	0	2,749,017	2,749,017	258,864	3,007,881	1,354,463	0	1,354,463
4-370		ACCT 529	TSFR 4-127	0	1,719,019	1,719,019	161,873	1,880,892	846,974	0	846,974
4-371		ACCT 530	TSFR 4-131	0	1,760,336	1,760,336	165,764	1,926,100	867,332	0	867,332
4-372		ACCT 531	TSFR 4-136	0	1,509,395	1,509,395	142,134	1,651,529	743,691	0	743,691
4-373		ACCT 532	TSFR 4-140	0	1,035,547	1,035,547	97,514	1,133,061	510,222	0	510,222
4-374		TOTAL NUCLEAR PROD PAYROLL		0	32,325,019	32,325,019	3,043,919	35,368,938	15,926,797	0	15,926,797
4-375		LESS: NUCLEAR FUEL EXP.-OTHER	TSFR 4-091	0	18,927,051	18,927,051	427,150	19,354,201	8,215,014	0	8,215,014
4-376		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL		0	22,099,093	22,099,093	1,936,853	24,035,946	11,843,728	0	11,843,728
4-377											
4-378		NUCLEAR FUEL EXPENSE NON-LABOR	TSFR 4-091	0	18,927,051	18,927,051	427,150	19,354,201	8,215,014	0	8,215,014
4-379		LESS: OIL	TSFR 4-090	0	125,803	125,803	0	125,803	53,398	0	53,398
4-380		NUCLEAR FUEL EXPENSE NON-LABOR EXCEPT OIL		0	18,801,248	18,801,248	427,150	19,228,398	8,161,615	0	8,161,615
4-381											
4-382											
4-383		RECAPS FOR SCHEDULE 1									
4-384		TOTAL ELECTRIC O & M EXPENSE	TSFR 4-349	0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
4-385											
4-386		FUEL									
4-387		ACCOUNT 501	TSFR 4-030	0	172,731,273	172,731,273	(45,434,150)	127,297,123	54,050,053	0	54,050,053
4-388		ACCOUNT 518	TSFR 4-092	0	18,927,051	18,927,051	427,150	19,354,201	8,215,014	0	8,215,014
4-389		ACCOUNT 547	TSFR 4-159	0	37,810,699	37,810,699	3,689,378	41,500,077	17,614,971	0	17,614,971
4-390		TOTAL FUEL		0	229,469,024	229,469,024	(41,317,622)	188,151,402	79,880,037	0	79,880,037
4-391											
4-392		PURCHASED POWER	TSFR 4-199	0	26,417,910	26,417,910	19,224,082	45,641,992	19,595,589	0	19,595,589
4-393											
4-394		O&M EXCL FUEL & PURCHASED POWER		0	348,282,393	348,282,393	62,025,280	410,307,674	184,724,679	217,605	184,942,284

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-009		DEPRECIATION EXPENSES									
5-010		PRODUCTION									
5-011		STEAM PRODUCTION									
5-012	311	STRUCTURES & IMPROVEMENTS	D1	0	2,867,652	2,867,652	225,544	3,093,196	1,392,880	0	1,392,880
5-013		STRUCTURES & IMPROVEMENTS - H5	D1	0	8,666	8,666	66,155	74,821	33,692	0	33,692
5-014		TOTAL ACCOUNT 311		0	2,876,318	2,876,318	291,699	3,168,017	1,426,573	0	1,426,573
5-015											
5-016	312	BOILER PLANT EQUIPMENT	D1	0	20,831,619	20,831,619	4,290,930	25,122,549	11,312,800	0	11,312,800
5-017		UNIT TRAINS	D2	0	400,068	400,068	1,008,203	1,408,271	634,151	0	634,151
5-018		AQC EQUIPMENT	D1	0	2,206,557	2,206,557	1,147,501	3,354,058	1,510,348	0	1,510,348
5-019		BOILER PLANT EQUIPMENT - H5	D1	0	2,262,405	2,262,405	134,790	2,397,195	1,079,468	0	1,079,468
5-020		TOTAL ACCOUNT 312		0	25,700,649	25,700,649	6,581,423	32,282,072	14,536,767	0	14,536,767
5-021											
5-022	314	TURBOGENERATOR UNITS	D1	0	6,253,171	6,253,171	(536,505)	5,716,666	2,574,241	0	2,574,241
5-023		TOTAL ACCOUNT 314		0	6,253,171	6,253,171	(536,505)	5,716,666	2,574,241	0	2,574,241
5-024											
5-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	0	2,669,158	2,669,158	27,727	2,696,885	1,214,420	0	1,214,420
5-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	0	296,874	296,874	(20,695)	276,179	124,365	0	124,365
5-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	0	601	601	(163)	438	197	0	197
5-028		TOTAL ACCOUNT 315		0	2,966,633	2,966,633	6,869	2,973,502	1,338,982	0	1,338,982
5-029											
5-030	316	MISC POWER PLANT EQUIPMENT	D1	0	921,131	921,131	139,635	1,060,766	477,668	0	477,668
5-031		MISC POWER PLANT EQUIPMENT - H5	D1	0	21,870	21,870	2,011	23,881	10,664	0	10,664
5-032		TOTAL ACCOUNT 316		0	942,801	942,801	141,646	1,084,447	488,331	0	488,331
5-033											
5-034		TOTAL STEAM PRODUCTION		0	38,739,572	38,739,572	6,485,132	45,224,704	20,364,894	0	20,364,894
5-035											
5-036		NUCLEAR PRODUCTION									
5-037	321	STRUCTURES & IMPROVEMENTS	D1	0	12,288,740	12,288,740	(6,106,137)	6,182,603	2,784,055	0	2,784,055
5-038		MISSOURI GROSS AFDC	100 MO	0	590,385	590,385	(590,385)	0	0	0	0
5-039		TOTAL ACCOUNT 321		0	12,879,125	12,879,125	(6,696,522)	6,182,603	2,784,055	0	2,784,055
5-040											
5-041	322	REACTOR PLANT EQUIPMENT	D1	0	19,643,901	19,643,901	(8,580,265)	11,063,636	4,982,006	0	4,982,006
5-042		MISSOURI GROSS AFDC	100 MO	0	1,523,924	1,523,924	(1,523,924)	0	0	0	0
5-043		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0	0	0
5-044		TOTAL ACCOUNT 322		0	21,167,825	21,167,825	(10,104,189)	11,063,636	4,982,006	0	4,982,006
5-045											
5-046	323	TURBOGENERATOR UNITS	D1	0	5,160,020	5,160,020	(1,875,601)	3,284,419	1,478,989	0	1,478,989
5-047		MISSOURI GROSS AFDC	100 MO	0	181,983	181,983	(181,983)	0	0	0	0
5-048		TOTAL ACCOUNT 323		0	5,342,003	5,342,003	(2,057,584)	3,284,419	1,478,989	0	1,478,989
5-049											
5-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	0	4,020,043	4,020,043	(1,705,786)	2,314,257	1,042,121	0	1,042,121
5-051		MISSOURI GROSS AFDC	100 MO	0	198,235	198,235	(198,235)	0	0	0	0
5-052		TOTAL ACCOUNT 324		0	4,218,278	4,218,278	(1,904,021)	2,314,257	1,042,121	0	1,042,121
5-053											
5-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	0	2,130,902	2,130,902	(516,915)	1,613,987	726,786	0	726,786
5-055		MISSOURI GROSS AFDC	100 MO	0	35,862	35,862	(35,862)	0	0	0	0
5-056		TOTAL ACCOUNT 325		0	2,166,764	2,166,764	(552,777)	1,613,987	726,786	0	726,786
5-057											
5-058	328	REGULATORY DISALLOWANCES	D1	0	(3,930,412)	(3,930,412)	1,805,096	(2,125,316)	(957,040)	0	(957,040)
5-059		MISSOURI GROSS AFDC	100 MO	0	(256,866)	(256,866)	256,866	0	0	0	0
5-060		TOTAL ACCOUNT 328		0	(4,187,278)	(4,187,278)	2,061,962	(2,125,316)	(957,040)	0	(957,040)
5-061											
5-062		TOTAL NUCLEAR PRODUCTION		0	41,586,717	41,586,717	(19,253,130)	22,333,587	10,056,917	0	10,056,917
5-063											
5-064		OTHER PRODUCTION - CT									
5-065	341	STRUCTURES - CT	D1	0	183,271	183,271	(3,968)	179,303	80,741	0	80,741
5-066	342	FUEL HOLDERS, PRODUCERS & ACC - CT	D1	0	437,131	437,131	(7,247)	429,884	193,579	0	193,579
5-067	344	GENERATORS - CT	D1	0	10,604,586	10,604,586	(142,450)	10,462,136	4,711,148	0	4,711,148
5-068	345	ACCESSORY ELECTRICAL EQUIPMENT - CT	D1	0	566,173	566,173	(10,884)	555,289	250,049	0	250,049
5-069	346	OTHER PROD - MISC PWR PLT EQUIP - CT	D1	0	115	115	430	545	245	0	245
5-070		TOTAL OTHER PRODUCTION - CT		0	11,791,276	11,791,276	(164,120)	11,627,156	5,235,762	0	5,235,762
5-071											
5-072		OTHER PRODUCTION - WIND									
5-073	341	STRUCTURES - WIND	D1	0	6,877	6,877	158,167	165,044	74,320	0	74,320
5-074	344	GENERATORS - WIND	D1	0	2,686,172	2,686,172	4,325,979	7,012,151	3,157,604	0	3,157,604

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-075	345	ACCESSORY ELECTRICAL EQUIPMENT - WIND	D1	0	0	0	0	0	0	0	0
5-076	346	OTHER PROD-PWR PLT EQUIP - WIND	D1	0	731	731	16,809	17,540	7,898	0	7,898
5-077		TOTAL OTHER PRODUCTION - WIND		0	2,693,780	2,693,780	4,500,955	7,194,735	3,239,823	0	3,239,823
5-078											
5-079		TOTAL PRODUCTION PLANT DEPRECIATION		0	94,811,345	94,811,345	(8,431,163)	86,380,182	38,897,396	0	38,897,396
5-080											
5-081		TRANSMISSION									
5-082	352	STRUCTURES AND IMPROVEMENTS	352 SUB	0	81,286	81,286	25,486	106,772	48,080	0	48,080
5-083		MISSOURI GROSS AFDC	100 MO	0	213	213	153	366	0	0	0
5-084		TOTAL ACCOUNT 352		0	81,499	81,499	25,639	107,138	48,080	0	48,080
5-085											
5-086	353	STATION EQUIPMENT	353 SUB	0	3,400,201	3,400,201	1,223,343	4,623,544	2,082,003	0	2,082,003
5-087		MISSOURI GROSS AFDC	100 MO	0	12,504	12,504	5,583	18,087	0	0	0
5-088		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	0	189,359	189,359	109,756	299,115	134,693	0	134,693
5-089		TOTAL ACCOUNT 353		0	3,602,064	3,602,064	1,338,681	4,940,745	2,216,696	0	2,216,696
5-090											
5-091	354	TOWERS AND FIXTURES	354	0	95,907	95,907	14,292	110,199	49,623	0	49,623
5-092		TOTAL ACCOUNT 354		0	95,907	95,907	14,292	110,199	49,623	0	49,623
5-093											
5-094	355	POLES AND FIXTURES	355 SUB	0	3,467,708	3,467,708	244,587	3,712,295	1,776,023	0	1,776,023
5-095		MISSOURI GROSS AFDC	100 MO	0	126	126	10	136	0	0	0
5-096		TOTAL ACCOUNT 355		0	3,467,834	3,467,834	244,597	3,712,431	1,776,023	0	1,776,023
5-097											
5-098	356	OVERHEAD COND. & DEVICES	356 SUB	0	2,391,864	2,391,864	323,140	2,715,004	1,299,304	0	1,299,304
5-099		MISSOURI GROSS AFDC	100 MO	0	79	79	1	80	0	0	0
5-100		TOTAL ACCOUNT 356		0	2,391,943	2,391,943	323,141	2,715,084	1,299,304	0	1,299,304
5-101											
5-102	357	UNDERGROUND CONDUIT	357	0	52,673	52,673	11,644	64,317	28,962	0	28,962
5-103		TOTAL ACCOUNT 357		0	52,673	52,673	11,644	64,317	28,962	0	28,962
5-104											
5-105	358	UNDERGROUND COND. & DEVICES	358	0	61,253	61,253	(12,830)	48,423	21,805	0	21,805
5-106		TOTAL ACCOUNT 358		0	61,253	61,253	(12,830)	48,423	21,805	0	21,805
5-107											
5-108		TOTAL TRANSMISSION PLANT DEPREC.		0	9,753,173	9,753,173	1,945,165	11,698,338	5,440,493	0	5,440,493
5-109											
5-110		DISTRIBUTION									
5-111	361	STRUCTURES & IMPROVEMENTS	361	0	267,021	267,021	(31,321)	235,700	115,391	0	115,391
5-112											
5-113	362	STATION EQUIPMENT	362 SUB	0	3,136,179	3,136,179	690,469	3,826,648	1,627,453	0	1,627,453
5-114		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	0	103,953	103,953	21,837	125,790	59,668	0	59,668
5-115		TOTAL ACCOUNT 362		0	3,240,132	3,240,132	712,305	3,952,437	1,687,121	0	1,687,121
5-116											
5-117	364	POLES, TOWERS & FIXTURES	364	0	8,231,202	8,231,202	164,226	8,395,428	3,870,795	0	3,870,795
5-118	365	OVERHEAD COND. & DEVICES	365	0	4,163,163	4,163,163	1,281,640	5,444,803	2,431,897	0	2,431,897
5-119	366	UNDERGROUND CONDUIT	366	0	2,357,144	2,357,144	854,660	3,211,804	1,499,023	0	1,499,023
5-120	367	UNDERGROUND COND. & DEVICES	367	0	6,808,533	6,808,533	3,920,351	10,728,884	5,307,490	0	5,307,490
5-121	368	LINE TRANSFORMERS	368	0	6,821,327	6,821,327	836,534	7,657,861	3,215,572	0	3,215,572
5-122	369	SERVICES	369	0	2,334,630	2,334,630	(27,187)	2,307,443	1,125,768	0	1,125,768
5-123	370	METERS	370	0	3,136,519	3,136,519	(327,111)	2,809,408	1,273,310	0	1,273,310
5-124	371	INSTALLATION ON CUST. PREMISES	371	0	926,991	926,991	182,926	1,109,917	306,413	0	306,413
5-125	373	STREET LIGHTING & SIGNAL SYSTEMS	373	0	1,160,473	1,160,473	14,195	1,174,668	922,279	0	922,279
5-126											
5-127		TOTAL DISTRIBUTION PLANT DEPREC.		0	39,447,135	39,447,135	7,581,217	47,028,352	21,755,060	0	21,755,060
5-128											
5-129		GENERAL PLANT									
5-130	389	LAND AND LAND RIGHTS	0000	0	0	0	0	0	0	0	0
5-131	390	STRUCTURES & IMPROVEMENTS	PTD	0	1,154,869	1,154,869	(128,281)	1,026,588	460,531	0	460,531
5-132	391	OFFICE FURNITURE & EQUIPMENT	PTD	0	558,719	558,719	(160,031)	398,688	178,853	0	178,853
5-133	392	TRANSPORTATION EQUIPMENT	T&D	0	1,796,033	1,796,033	634,808	2,430,841	1,130,489	0	1,130,489
5-134	393	STORES EQUIPMENT	PTD	0	22,416	22,416	(1,859)	20,557	9,222	0	9,222
5-135	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	0	96,811	96,811	22,984	119,795	53,740	0	53,740
5-136	395	LABORATORY EQUIPMENT	PTD	0	149,092	149,092	(8,038)	141,054	63,277	0	63,277
5-137	396	POWER OPERATED EQUIPMENT	T&D	0	612,063	612,063	(44,177)	567,886	264,102	0	264,102
5-138											
5-139	397	COMMUNICATIONS EQUIPMENT	T&D	0	2,346,526	2,346,526	628,476	2,975,002	1,383,558	0	1,383,558
5-140		MISSOURI GROSS AFDC	100 MO	0	232	232	107	339	0	0	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 5 ALLOCATION OF DEPRECIATION EXPENSES & AMORTIZATIONS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
5-141		TOTAL ACCOUNT 397		0	2,346,758	2,346,758	628,583	2,975,341	1,383,558	0	1,383,558
5-142											
5-143	398	MISCELLANEOUS EQUIPMENT	PTD	0	8,771	8,771	1,857	10,628	4,768	0	4,768
5-144	399	OTHER TANGIBLE PROPERTY	100 MO	0	3,500,000	3,500,000	(3,500,000)	0	0	0	0
5-145											
5-146		TOTAL GENERAL PLANT DEPREC.		0	10,245,532	10,245,532	(2,554,154)	7,691,378	3,548,540	0	3,548,540
5-147											
5-148		TOTAL DEPRECIATION EXPENSES		0	154,257,185	154,257,185	(1,458,935)	152,798,250	69,641,489	0	69,641,489
5-149											
5-150		POWERPLANT TO GL DIFFERENCES									
5-151	MISC	POWERPLANT TO GL DIFFERENCES-100% MO	100 MO	0	(44,553)	(44,553)	44,553	0	0	0	0
5-152	MISC	POWERPLANT TO GL DIFFERENCES-100% KS	100 KS	0	(7,564,414)	(7,564,414)	7,564,414	0	0	0	0
5-153	MISC	POWERPLANT TO GL DIFFERENCES-ALLOCATED	D1	0	0	0	0	0	0	0	0
5-154		TOTAL POWERPLANT TO GL DIFFERENCES		0	(7,608,967)	(7,608,967)	7,608,967	0	0	0	0
5-155											
5-156		LESS: DEPR CHARGED TO CLEARING OR OTHER ACCOUNT									
5-157											
5-158		UNIT TRAINS (312) CHARGED TO INVENTORY	TSFR 5-017	0	400,068	400,068	1,008,203	1,408,271	634,151	0	634,151
5-159		GEN PLANT CHARGED TO OTHER AFFILIATES	PTD	0	0	0	0	0	0	0	0
5-160		VEHICLES (392) CHARGED TO CLEARING	TSFR 5-133	0	1,796,033	1,796,033	634,808	2,430,841	1,130,489	0	1,130,489
5-161											
5-162		TOTAL CHARGED TO CLEARINGS OR OTHER ACCOUNTS		0	2,196,101	2,196,101	1,643,011	3,839,112	1,764,640	0	1,764,640
5-163											
5-164		TOTAL DEPR NET OF CLEARING		0	144,452,117	144,452,117	4,507,021	148,959,138	67,876,849	0	67,876,849
5-165											
5-166		AMORTIZATIONS									
5-167		LIMITED TERM PLANT									
5-168	404	LEASEHOLD IMPROVEMENTS - PRODUCTION	D1	0	30,342	30,342	(2,021)	28,321	12,753	0	12,753
5-169		LEASEHOLD IMPROVEMENTS - GENERAL	PTD	0	347,686	347,686	(6,803)	340,883	152,921	0	152,921
5-170		TOTAL LIMITED TERM PLANT		0	378,028	378,028	(8,825)	369,203	165,674	0	165,674
5-171											
5-172		OTHER ELECTRIC PLANT									
5-173	405	MISC INTANGIBLE PLANT	303	0	7,430,511	7,430,511	0	7,430,511	3,369,510	0	3,369,510
5-174	405	OTHER PRODUCTION LAND RIGHTS	D1	0	606	606	(606)	0	0	0	0
5-175	405	TRANSMISSION LAND RIGHTS	350 LR	0	157,525	157,525	(157,525)	0	0	0	0
5-176	405	DISTRIBUTION LAND RIGHTS	360 LR	0	197,921	197,921	(197,921)	0	0	0	0
5-177		TOTAL OTHER ELECTRIC PLANT		0	7,786,563	7,786,563	(356,052)	7,430,511	3,369,510	0	3,369,510
5-178											
5-179		PLANT ACQUISITION ADJUSTMENTS									
5-180	407	IATAN NON-PLANT	100 MO	0	97,042	97,042	(97,042)	0	0	0	0
5-181			100 KS	0	0	0	0	0	0	0	0
5-182			100 MO	0	0	0	0	0	0	0	0
5-183		TOTAL PLANT ACQUISITION ADJUST.		0	97,042	97,042	(97,042)	0	0	0	0
5-184											
5-185		AMORTIZATION OF (GAIN)SALE - EMISSION CR	E1	0	0	0	0	0	0	0	0
5-186											
5-187		CREDIT RATIO AMORTIZATIONS									
5-188	399	CREDIT RATIO AMORTIZATION - MO	100 MO	0	0	0	21,679,061	21,679,061	0	0	0
5-189	399	CREDIT RATIO AMORTIZATION - KS	100 KS	0	0	0	4,000,000	4,000,000	4,000,000	0	4,000,000
5-190		TOTAL CREDIT RATIO AMORTIZATIONS		0	0	0	25,679,061	25,679,061	4,000,000	0	4,000,000
5-191											
5-192		TOTAL AMORTIZATIONS		0	8,261,633	8,261,633	25,217,143	33,478,775	7,535,184	0	7,535,184
5-193											
5-194		TOTAL DEPRECIATION & AMORTIZATIONS		0	152,713,750	152,713,750	29,724,164	182,437,914	75,412,033	0	75,412,033

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 6 - ALLOCATION OF TAXES OTHER THAN INCOME TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606	
6-009		TAXES OTHER THAN INCOME TAXES-ELEC										
6-010												
6-011	408	PROPERTY TAX										
6-012		ELECTRIC	ELEC W/O W.C.	0	43,468,789	43,468,789	2,816,808	46,285,597	21,185,387	0	21,185,387	
6-013		ELECTRIC - WOLF CREEK	W.C. PLANT	0	13,563,576	13,563,576	0	13,563,576	5,743,205	0	5,743,205	
6-014		TOTAL PROPERTY TAX										
6-015				0	57,032,365	57,032,365	2,816,808	59,849,173	26,928,591	0	26,928,591	
6-016	408	PAYROLL TAX										
6-017		STATE UNEMPLOYMENT	SAL & WAGES	0	16,021	16,021	0	16,021	7,199	0	7,199	
6-018		FEDERAL UNEMPLOYMENT	SAL & WAGES	0	187,190	187,190	0	187,190	84,106	0	84,106	
6-019		FICA	SAL & WAGES	0	12,141,342	12,141,342	336,221	12,477,563	5,606,256	0	5,606,256	
6-020		WOLF CREEK	WC PROD PAY	0	2,577,706	2,577,706	44,917	2,622,623	1,180,979	0	1,180,979	
6-021		PAYROLL TAX CONTRA	SAL & WAGES	0	(3,228,416)	(3,228,416)	0	(3,228,416)	(1,450,549)	0	(1,450,549)	
6-022		TOTAL PAYROLL TAX										
6-023				0	11,693,844	11,693,844	381,138	12,074,982	5,427,989	0	5,427,989	
6-024	408	MISC .TAX										
6-025		GROSS RECEIPTS TAX - RETAIL	100 MO	0	39,812,079	39,812,079	(39,812,079)	0	0	0	0	
6-026		STATE CAPITAL STOCK	TOTAL PLANT	0	(754,434)	(754,434)	1,036,305	281,871	126,580	0	126,580	
6-027		ENVIRONMENTAL TAX	TSFR 7-056	0	0	0	0	0	0	0	0	
6-028		OTHER MISC	100 MO	0	150,880	150,880	0	150,880	0	0	0	
6-029		TOTAL MISC TAX										
6-030				0	39,208,524	39,208,524	(38,775,774)	432,751	126,580	0	126,580	
6-031		TOTAL OTHER TAXES W/O EARNINGS TAX										
6-032				0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161	
6-033		RECAP FOR INCOME TAXES										
6-034		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161	
6-035		LESS ENVIRONMENTAL TAX	TSFR 6-027	0	0	0	0	0	0	0	0	
6-036		OTHER TAX W/O EARN. & ENVIR.										
6-037				0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161	
6-038		RECAP OTHER TAXES										
6-039		OTHER TAXES W/O EARNINGS TAX	TSFR 6-031	0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161	
6-040		KCMO EARNINGS TAX	TSFR 7-055	0	544,334	544,334	(27,429)	516,905	0	0	0	
6-041		TOTAL TAXES OTHER THAN INCOME TAX										
6-042				0	108,479,067	108,479,067	(35,605,257)	72,873,809	32,483,161	0	32,483,161	
6-043												
6-044												
6-045												
6-046												
6-047		RECAPS FOR CASH WORKING CAPITAL										
6-048		TOTAL PAYROLL(EX. WOLF CREEK),STATE										
6-049		CAPITAL STOCK & OTHER MISC TAXES										
6-050												
6-051		STATE UNEMP. PAYROLL TAX	TSFR 6-017	0	16,021	16,021	0	16,021	7,199	0	7,199	
6-052		FEDERAL UNEMP. PAYROLL TAX	TSFR 6-018	0	187,190	187,190	0	187,190	84,106	0	84,106	
6-053		FICA	TSFR 6-019	0	12,141,342	12,141,342	336,221	12,477,563	5,606,256	0	5,606,256	
6-054		PAYROLL TAX CONTRA	TSFR 6-021	0	(3,228,416)	(3,228,416)	0	(3,228,416)	(1,450,549)	0	(1,450,549)	
6-055		STATE CAPITAL STOCK TAX	TSFR 6-026	0	(754,434)	(754,434)	1,036,305	281,871	126,580	0	126,580	
6-056		OTHER MISC TAXES	TSFR 6-028	0	150,880	150,880	0	150,880	0	0	0	
6-057												
6-058		TOTAL PAYROLL(EX. WOLF CREEK),STATE										
6-059		CAPITAL STOCK & OTHER MISC TAXES										
				0	8,512,584	8,512,584	1,372,526	9,885,110	4,373,590	0	4,373,590	

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606	
7-009		INCOME SUBJECT TO TAXATION										
7-010												
7-011		REVENUES	TSFR 2-049	0	1,140,357,015	1,140,357,015	(15,419,834)	1,124,937,181	493,686,040	34,220,000	527,906,040	
7-012												
7-013		DEDUCTIONS:										
7-014		OPER & MAINT EXPENSES	TSFR 4-349	0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909	
7-015		LESS: DEPR CHG THRU CLEARING-OP (O&M)	5-162 * %-016	0	1,364,438	1,364,438	1,020,802	2,385,240	1,096,371	0	1,096,371	
7-016		LESS: NUCLEAR FUEL - AMORT	TSFR 4-087	0	13,965,058	13,965,058	427,150	14,392,208	6,108,864	0	6,108,864	
7-017		NET OPER & MAINT EXPENSES		0	588,839,832	588,839,832	38,483,788	627,323,620	276,995,070	217,605	277,212,675	
7-018												
7-019		OTHER TAXES W/O EARNINGS & ENVIRON TAX	TSFR 6-036	0	107,934,733	107,934,733	(35,577,828)	72,356,905	32,483,161	0	32,483,161	
7-020												
7-021		DEPRECIATION & AMORTIZATION										
7-022		NUCLEAR FUEL STRAIGHT LINE TAX AMORT	E1	0	13,965,058	13,965,058	0	13,965,058	5,927,557	0	5,927,557	
7-023		STRAIGHT LINE TAX DEPR - REGULAR	TOTAL PLANT	0	132,421,798	132,421,798	113,438	132,535,236	59,517,790	0	59,517,790	
7-024		STRAIGHT LINE TAX AMORT - REGULAR	303	0	4,906,028	4,906,028	945,033	5,851,061	2,653,278	0	2,653,278	
7-025		SL TAX DEPR - CREDIT RATIO DEPR - MO	TSFR 5-188	0	0	0	21,679,061	21,679,061	0	0	0	
7-026		SL TAX DEPR - CREDIT RATIO DEPR - KS	TSFR 5-189	0	0	0	4,000,000	4,000,000	4,000,000	0	4,000,000	
7-027		TAX AMORT OVER(UNDER) SL - NUC FUEL	E1	0	(448,840)	(448,840)	0	(448,840)	(190,513)	0	(190,513)	
7-028		TAX DEPR OVER(UNDER) SL - REGULAR	TOTAL PLANT	0	29,611,070	29,611,070	17,670,530	47,281,600	21,232,817	0	21,232,817	
7-029		TAX AMORT OVER(UNDER) SL - REGULAR	303	0	(3,485,583)	(3,485,583)	1,615,973	(1,869,610)	(847,811)	0	(847,811)	
7-030		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	TSFR -(7-025)	0	0	0	(21,679,061)	(21,679,061)	0	0	0	
7-031		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	TSFR -(7-026)	0	0	0	(4,000,000)	(4,000,000)	(4,000,000)	0	(4,000,000)	
7-032		MO ADDITIONAL DEPRECIATION	TSFR 5-144	0	3,500,000	3,500,000	(3,500,000)	0	0	0	0	
7-033		ADDITIONAL AMORTIZATION - CHANGE IN WC LIFE	TSFR 5-043	0	0	0	0	0	0	0	0	
7-034		AMORT OF GAIN ON SALE OF EMISSION CR	TSFR 5-185	0	0	0	0	0	0	0	0	
7-035		COST OF REMOVAL INCURRED ON PRE-81 PROP	T&D	0	2,215,324	2,215,324	(2,215,324)	0	0	0	0	
7-036		COST OF REMOVAL PROVIDED FOR PRE-81 PROP	T&D	0	(807,437)	(807,437)	807,437	0	0	0	0	
7-037		TOTAL DEPRECIATION & AMORTIZATION		0	181,877,418	181,877,418	15,437,087	197,314,505	88,293,118	0	88,293,118	
7-038												
7-039		PERMANENT TAX ITEMS										
7-040		MANUFACTURERS DEDUCTION	D1	0	3,213,220	3,213,220	3,213,220	6,426,440	2,893,856	0	2,893,856	
7-041		MEALS & ENT 50% DISALLOWED	SAL & WAGES	0	(488,075)	(488,075)	0	(488,075)	(219,295)	0	(219,295)	
7-042		TOTAL PERMANENT ITEMS		0	2,725,145	2,725,145	3,213,220	5,938,365	2,674,560	0	2,674,560	
7-043												
7-044		INTEREST & OTHER DEDUCTIONS										
7-045		INTEREST ON CUSTOMER DEPOSITS - MO	TSFR 1-022	0	0	0	438,857	438,857	0	0	0	
7-046		INTEREST ON CUSTOMER DEPOSITS - KS	TSFR 1-023	0	0	0	78,796	78,796	78,796	0	78,796	
7-047		OTHER BOOK DEDUCTIONS	TOTAL PLANT	0	37,957,360	37,957,360	(37,957,360)	0	0	0	0	
7-048		INTEREST EXPENSE	%-039 * 1-057	0	60,850,227	60,850,227	8,534,829	69,385,056	30,592,137	(16,267)	30,575,870	
7-049		TOTAL INTEREST & OTHER DEDUCTIONS		0	98,807,587	98,807,587	(28,904,878)	69,902,709	30,670,933	(16,267)	30,654,666	
7-050												
7-051		TOTAL DEDUCTIONS		0	980,184,715	980,184,715	(7,348,611)	972,836,104	431,116,842	201,338	431,318,180	
7-052												
7-053		INCOME SUBJECT TO TAXATION		0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,662	96,587,860	
7-054												
7-055	408	KCMO EARNINGS TAX	100 MO	0	544,334	544,334	(27,429)	516,905	0	0	0	
7-056		ENVIRONMENTAL TAX	%-015 * 7-053	0	0	0	0	0	0	0	0	
7-057												
7-058		FEDERAL TAX CALCULATION										
7-059		NET TAXABLE INCOME	TSFR 7-053	0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,662	96,587,860	
7-060		DEDUCT: STATE INCOME TAX	TSFR 7-072	0	11,772,664	11,772,664	(593,235)	11,179,429	4,598,836	2,500,372	7,099,208	
7-061		DEDUCT: CITY EARNINGS TAX	TSFR 7-055	0	544,334	544,334	(27,429)	516,905	0	0	0	
7-062		FEDERAL TAXABLE INCOME		0	147,855,302	147,855,302	(7,450,559)	140,404,743	57,970,362	31,518,291	89,488,652	
7-063		FEDERAL TAX @ 35%	%-010 * 7-062	0	51,749,356	51,749,356	(2,607,696)	49,141,660	20,289,627	11,031,402	31,321,028	
7-064		DEDUCT: WIND PRODUCTION TAX CREDIT	E1	0	2,014,000	2,014,000	5,193,479	7,207,479	3,059,260	0	3,059,260	
7-065		NET FEDERAL INCOME TAX		0	49,735,356	49,735,356	(7,801,175)	41,934,181	17,230,366	11,031,402	28,261,768	
7-066												
7-067		STATE TAX CALCULATION										
7-068		NET TAXABLE INCOME	TSFR 7-053	0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,662	96,587,860	
7-069		DEDUCT: FEDERAL INCOME TAX @ 0%	%-012 * 7-065	0	0	0	0	0	0	0	0	
7-070		DEDUCT: CITY EARNINGS TAX @ 0%	%-013 * 7-055	0	0	0	0	0	0	0	0	
7-071		STATE TAXABLE INCOME		0	160,172,300	160,172,300	(8,071,223)	152,101,077	62,569,198	34,018,662	96,587,860	
7-072		STATE TAX @ 7.35%	%-011 * 7-071	0	11,772,664	11,772,664	(593,235)	11,179,429	4,598,836	2,500,372	7,099,208	
7-073												
7-074	409	TOTAL FEDERAL & STATE TAX		0	61,508,020	61,508,020	(8,394,409)	53,113,610	21,829,202	13,531,773	35,360,976	

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 7 - ALLOCATION OF CURRENT AND DEFERRED INCOME TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
7-075											
7-076		TOTAL CURRENTLY PAYABLE TAXES		0	62,052,354	62,052,354	(8,421,839)	53,630,515	21,829,202	13,531,773	35,360,976
7-077											
7-078	410 - 411	DEFERRED INCOME TAXES									
7-079		BOOK AMORTIZATION OF DEFERRED TAX	TOTAL PLANT	0	7,223,032	7,223,032	(7,223,032)	(0)	(0)	0	(0)
7-080											
7-081		TAX DEPR/AMORT OVER(UNDER) REGULATORY SL									
7-082		TAX AMORT OVER(UNDER) SL - NUC FUEL	%-017 * (7-027)	0	(178,537)	(178,537)	0	(178,537)	(75,781)	0	(75,781)
7-083		TAX DEPR OVER(UNDER) SL - REGULAR	%-017 * (7-028)	0	11,778,543	11,778,543	7,028,895	18,807,438	8,445,884	0	8,445,884
7-084		TAX AMORT OVER(UNDER) SL - REGULAR	%-017 * (7-029)	0	(1,386,478)	(1,386,478)	642,794	(743,684)	(337,238)	0	(337,238)
7-085		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-MO	%-017 * (7-030)	0	0	0	(8,623,388)	(8,623,388)	0	0	0
7-086		TAX DEPR OVER(UNDER) SL - CREDIT RATIO-KS	%-017 * (7-031)	0	0	0	(1,591,100)	(1,591,100)	(1,591,100)	0	(1,591,100)
7-087		TOTAL TAX DEPR/AMORT O(U) REGULATORY SL		0	10,213,528	10,213,528	(2,542,800)	7,670,729	6,441,764	0	6,441,764
7-088											
7-089		TURNAROUND OF DIT ON BASIS DIFFERENCES									
7-090		MO GROSS AFUDC	100 MO	0	0	0	(540,667)	(540,667)	0	0	0
7-091		AFDC DEBT/CAP INT W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	0	0	(438,483)	(438,483)	(200,698)	0	(200,698)
7-092		AFDC DEBT/CAP INT - NUCL FUEL	E1	0	0	0	(104,436)	(104,436)	(44,329)	0	(44,329)
7-093		CIAC	T&D	0	0	0	565,653	565,653	263,063	0	263,063
7-094		REPAIR ALLOWANCE	T&D	0	0	0	(1,644,623)	(1,644,623)	(764,850)	0	(764,850)
7-095		REPAIR EXPENSE - WC	W.C. PLANT	0	0	0	(172,783)	(172,783)	(73,161)	0	(73,161)
7-096		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	0	0	0	(1,508,001)	(1,508,001)	(679,060)	0	(679,060)
7-097		CAPITALIZED BENEFITS - ALLOCATED	T&D	0	0	0	(24,767)	(24,767)	(11,518)	0	(11,518)
7-098		CAPITALIZED BENEFITS - MISSOURI ONLY	100 KS	0	0	0	(132,893)	(132,893)	(132,893)	0	(132,893)
7-099		PROP. TAX CAPITALIZED - ALLOC. - WC	W.C. PLANT	0	0	0	(109,876)	(109,876)	(46,525)	0	(46,525)
7-100		OTHER A/C 282 ITEMS	TOTAL PLANT	0	0	0	(2,548,444)	(2,548,444)	(1,144,433)	0	(1,144,433)
7-101		ARAM DEFERRED TAX AMORTIZATION	TOTAL PLANT	0	0	0	(1,335,062)	(1,335,062)	(599,538)	0	(599,538)
7-102		3% ITC - KANSAS ONLY	100 KS	0	0	0	0	0	0	0	0
7-103		TOTAL TURNAROUND OF DIT ON BASIS DIFFERENCES		0	0	0	(7,994,382)	(7,994,382)	(3,433,942)	0	(3,433,942)
7-104											
7-105	411	DEFERRED INVESTMENT TAX CR AMORT									
7-106		BOOK DEFERRED ITC AMORT	TOTAL PLANT	0	(1,148,903)	(1,148,903)	1,148,903	0	0	0	0
7-107		AMORTIZATION OF ITC	ELEC W/O W.C.	0	0	0	(709,848)	(709,848)	(324,905)	0	(324,905)
7-108		AMORTIZATION OF WC ITC	W.C. PLANT	0	0	0	(850,905)	(850,905)	(360,297)	0	(360,297)
7-109		NET DEFERRED INVESTMENT TAX CR AMORT		0	(1,148,903)	(1,148,903)	(411,850)	(1,560,753)	(685,202)	0	(685,202)
7-110											
7-111		TOTAL DEFERRED TAXES		0	16,287,657	16,287,657	(18,172,064)	(1,884,407)	2,322,620	0	2,322,620
7-112											
7-113		TOTAL INCOME TAXES LESS EARNING & ENVIRON		0	77,795,677	77,795,677	(26,566,473)	51,229,204	24,151,822	13,531,773	37,683,596

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 8 - ALLOCATION OF ACCUMULATED DEFERRED TAXES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
8-009	190	ACCT 190 ACCUM DEFERRED TAX									
8-010		VACATION ACCRUAL	SAL & WAGES	0	(4,377,225)	(4,377,225)	(253,786)	(4,631,011)	(2,080,745)	0	(2,080,745)
8-011		INJURIES & DAMAGES RESERVE	904	0	(1,483,224)	(1,483,224)	1,483,224	0	0	0	0
8-012		TOTAL ACCT 190		0	(5,860,449)	(5,860,449)	1,229,438	(4,631,011)	(2,080,745)	0	(2,080,745)
8-013											
8-014	281	ACCELERATED AMORTIZATION	PROD W/O W.C.	0	0	0	0	0	0	0	0
8-015											
8-016	282	LIBERALIZED DEPRECIATION									
8-017		METHOD/LIFE DEPRECIATION - NON WOLF CREEK	PTD W/O W.C.	0	303,275,787	303,275,787	(21,011,926)	282,263,861	129,218,438	0	129,218,438
8-018		METHOD/LIFE DEPRECIATION - WOLF CREEK	D1	0	151,767,871	151,767,871	19,474,595	171,242,466	77,111,276	0	77,111,276
8-019		WOLF CREEK - 20-YR LIFE DIFFERENCE ON KS	100 KS	0	11,541,953	11,541,953	670,339	12,212,292	12,212,292	0	12,212,292
8-020		WOLF CREEK - 20-YR LIFE DIFFERENCE ON MO	100 MO	0	5,508,806	5,508,806	319,394	5,828,200	0	0	0
8-021		NUCLEAR FUEL	E1	0	1,511,081	1,511,081	71,173	1,582,254	671,598	0	671,598
8-022		RESERVE FOR CREDIT RATIO AMORT - MO	100 MO	0	0	0	0	0	0	0	0
8-023		RESERVE FOR CREDIT RATIO AMORT - KS	100 KS	0	0	0	0	0	0	0	0
8-024		RESERVE FOR MO RELATED \$3.5 M DEPR.	100 MO	0	(13,789,699)	(13,789,699)	13,789,699	0	0	0	0
8-025		RESERVE FOR MO RELATED \$10.3M WC AMORT	100 MO	0	(5,486,467)	(5,486,467)	5,486,465	(2)	0	0	0
8-026		TOTAL LIBERALIZED DEPRECIATION		0	454,329,332	454,329,332	18,799,739	473,129,071	219,213,603	0	219,213,603
8-027											
8-028		ACCUM DIT ON BASIS DIFFERENCES									
8-029		GROSS AFDC - WOLF CREEK CONTRUCTION	100 MO	0	24,130,056	24,130,056	(12,662,187)	11,467,869	0	0	0
8-030		AFDC DEBT/CAP INT - W/O FUEL & WC CONSTR	ELEC W/O W.C.	0	3,993,531	3,993,531	(525,939)	3,467,592	1,587,152	0	1,587,152
8-031		AFDC DEBT - NUCLEAR FUEL	E1	0	294,515	294,515	13,949	308,464	130,930	0	130,930
8-032		CIAC	T&D	0	(16,162,627)	(16,162,627)	(156,393)	(16,319,020)	(7,589,340)	0	(7,589,340)
8-033		REPAIR ALLOWANCE	T&D	0	38,892,098	38,892,098	(479,265)	38,412,833	17,864,311	0	17,864,311
8-034		REPAIR EXPENSE - WC	W.C. PLANT	0	10,380,025	10,380,025	1,028,242	11,408,267	4,830,585	0	4,830,585
8-035		REPAIR EXPENSE - PRODUCTION	PROD W/O W.C.	0	31,146,263	31,146,263	1,095,067	32,241,330	14,518,420	0	14,518,420
8-036		PENSIONS CAPITALIZED-ASSIGNED	100 KS	0	820,322	820,322	(199,402)	620,920	620,920	0	620,920
8-037		PENSIONS CAPITALIZED-ALLOCATED	T&D	0	0	0	0	0	0	0	0
8-038		PAYROLL TAX CAPITALIZED-ASSIGNED	100 KS	0	646,075	646,075	(148,332)	497,743	497,743	0	497,743
8-039		PAYROLL TAX CAPITALIZED-ALLOCATED	T&D	0	0	0	0	0	0	0	0
8-040		PROP TAX CAPITALIZED-ASSIGNED - WC	100 KS	0	0	0	0	0	0	0	0
8-041		PROP TAX CAPITALIZED-ASSIGNED	100 KS	0	0	0	0	0	0	0	0
8-042		PROP TAX CAPITALIZED-ALLOCATED - WC	W.C. PLANT	0	2,947,679	2,947,679	829,480	3,777,159	1,599,357	0	1,599,357
8-043		PROP TAX CAPITALIZED-ALLOCATED	PROD W/O W.C.	0	0	0	0	0	0	0	0
8-044		HEALTH & WELFARE CAPITALIZED	T&D	0	381,806	381,806	(66,402)	315,404	146,682	0	146,682
8-045		MSC0140 - STRATEGIC INITIATIVE CAP	100 MO	0	506,462	506,462	(506,462)	0	0	0	0
8-046		OTHER MISCELLANEOUS	TOTAL PLANT	0	12,713,665	12,713,665	503,984	13,217,649	5,935,669	0	5,935,669
8-047		TOTAL ACCUM DIT ON BASIS DIFFERENCES		0	110,689,870	110,689,870	(11,273,660)	99,416,210	40,142,429	0	40,142,429
8-048											
8-049		TOTAL ACCT 282		0	565,019,202	565,019,202	7,526,079	572,545,281	259,356,032	0	259,356,032
8-050											
8-051	255	3% INVESTMENT TAX CREDIT	100 KS	0	0	0	0	0	0	0	0
8-052											
8-053	283	MISC DEFERRED INCOME TAX (RATEBASE ITEMS)									
**											**
8-055		REG ASSET - DSM PROGRAMS - MO	100 MO	0	1,340,905	1,340,905	(1,340,905)	0	0	0	0
8-056		REG ASSET - DSM PROGRAMS - KS	100 KS	0	862,072	862,072	1,014,563	1,876,635	1,876,635	0	1,876,635
8-057		REG ASSET - REGULATORY EXP - MO	100 MO	0	519,826	519,826	(519,826)	0	0	0	0
8-058		REG ASSET - REGULATORY EXP - KS	100 KS	0	454,255	454,255	(454,255)	0	0	0	0
8-059		REG ASSET - STB LITIGATION - MO	100 MO	0	637,298	637,298	(637,298)	0	0	0	0
8-060		JANUARY 2002 ICE STORM	100 MO	0	142,943	142,943	(142,942)	1	0	0	0
8-061		NUCLEAR REFUELING OUTAGE	D2	0	5,234,415	5,234,415	(2,773,274)	2,461,141	1,108,263	0	1,108,263
**											**
8-063		TOTAL ACCT 283 (RATEBASE ITEMS)		0	(12,980,065)	(12,980,065)	(6,692,155)	(19,672,220)	(6,137,984)	0	(6,137,984)
8-064											
8-065		TOTAL ACCUMULATED DEFERRED TAXES		0	546,178,688	546,178,688	2,063,362	548,242,050	251,137,303	0	251,137,303

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-009		PRODUCTION PLANT									
11-010		STEAM									
11-011	310	LAND & LAND RIGHTS	D1	8,763,891	8,763,891	8,763,891	0	8,763,891	3,946,421	0	3,946,421
11-012		TOTAL ACCOUNT 310		8,763,891	8,763,891	8,763,891	0	8,763,891	3,946,421	0	3,946,421
11-013											
11-014	311	STRUCTURES & IMPROVEMENTS	D1	85,479,129	86,072,365	86,072,365	3,846,112	89,918,477	40,490,707	0	40,490,707
11-015		LEASE HOLD IMPROVEMENTS - P&M	D1	245,144	245,144	245,144	0	245,144	110,389	0	110,389
11-016		STRUCTURES & IMPROVEMENTS - H5	D1	8,923,285	8,923,285	8,923,285	(120,810)	8,802,475	3,963,795	0	3,963,795
11-017		TOTAL ACCOUNT 311		94,647,559	95,240,794	95,240,794	3,725,302	98,966,096	44,564,891	0	44,564,891
11-018											
11-019	312	BOILER PLANT EQUIPMENT	D1	546,507,090	549,554,775	549,554,775	60,215,833	609,770,608	274,582,529	0	274,582,529
11-020		UNIT TRAINS	D2	23,497,306	23,497,306	23,497,306	(26,126)	23,471,180	10,569,181	0	10,569,181
11-021		AQC EQUIPMENT	D1	33,680,012	33,921,040	33,921,040	(380,465)	33,540,575	15,103,476	0	15,103,476
11-022		BOILER PLANT EQUIPMENT - H5	D1	235,695,777	235,695,777	235,695,777	(676,648)	235,019,129	105,830,202	0	105,830,202
11-023		TOTAL ACCOUNT 312		839,380,185	842,668,898	842,668,898	59,132,594	901,801,492	406,085,389	0	406,085,389
11-024											
11-025	314	TURBOGENERATOR UNITS	D1	228,000,758	229,314,583	229,314,583	12,917,026	242,231,609	109,078,016	0	109,078,016
11-026		TOTAL ACCOUNT 314		228,000,758	229,314,583	229,314,583	12,917,026	242,231,609	109,078,016	0	109,078,016
11-027											
11-028	315	ACCESSORY ELECTRIC EQUIPMENT	D1	88,856,927	88,799,414	88,799,414	6,834,797	95,634,211	43,064,528	0	43,064,528
11-029		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	39,557,041	39,557,041	39,557,041	(102,839)	39,454,202	17,766,410	0	17,766,410
11-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	14,320	14,320	14,320	(51)	14,269	6,425	0	6,425
11-031		TOTAL ACCOUNT 315		128,428,288	128,370,775	128,370,775	6,731,907	135,102,682	60,837,363	0	60,837,363
11-032											
11-033	316	MISC. POWER PLANT EQUIPMENT	D1	24,026,444	24,307,178	24,307,178	1,191,998	25,499,176	11,482,397	0	11,482,397
11-034		MISC. POWER PLANT EQUIPMENT - H5	D1	2,305,286	2,305,286	2,305,286	(6,136)	2,299,150	1,035,318	0	1,035,318
11-035		TOTAL ACCOUNT 316		26,331,730	26,612,464	26,612,464	1,185,862	27,798,326	12,517,715	0	12,517,715
11-036											
11-037		TOTAL STEAM PLANT		1,325,552,410	1,330,971,405	1,330,971,405	83,692,691	1,414,664,096	637,029,795	0	637,029,795
11-038											
11-039		NUCLEAR									
11-040	320	LAND & LAND RIGHTS	D1	3,411,585	3,411,585	3,411,585	778,890	4,190,475	1,886,990	0	1,886,990
11-041		MISSOURI GROSS AFDC	100 MO	0	0	0	0	0	0	0	0
11-042		TOTAL LAND & LAND RIGHTS		3,411,585	3,411,585	3,411,585	778,890	4,190,475	1,886,990	0	1,886,990
11-043											
11-044	321	STRUCTURES & IMPROVEMENTS	D1	398,999,574	398,999,574	398,999,574	(121,942)	398,877,632	179,616,445	0	179,616,445
11-045		MISSOURI GROSS AFDC	100 MO	19,168,175	19,168,175	19,168,175	0	19,168,175	0	0	0
11-046		TOTAL STRUCTURES & IMPROVEMENTS		418,167,750	418,167,749	418,167,749	(121,942)	418,045,807	179,616,445	0	179,616,445
11-047											
11-048	322	REACTOR PLANT EQUIPMENT	D1	635,470,372	639,380,336	639,380,336	136,174	639,516,510	287,977,247	0	287,977,247
11-049		MISSOURI GROSS AFDC	100 MO	49,325,874	49,161,464	49,161,464	0	49,161,464	0	0	0
11-050		TOTAL REACTOR PLANT EQUIPMENT		684,796,246	688,541,800	688,541,800	136,174	688,677,974	287,977,247	0	287,977,247
11-051											
11-052	323	TURBOGENERATOR UNITS	D1	165,896,036	166,046,682	166,046,682	1,525,731	167,572,413	75,458,634	0	75,458,634
11-053		MISSOURI GROSS AFDC	100 MO	5,851,539	5,851,464	5,851,464	0	5,851,464	0	0	0
11-054		TOTAL TURBOGENERATOR UNITS		171,747,575	171,898,146	171,898,146	1,525,731	173,423,877	75,458,634	0	75,458,634
11-055											
11-056	324	ACCESSORY ELEC. EQUIPMENT	D1	132,569,388	135,034,904	135,034,904	(1,262,839)	133,772,065	60,238,180	0	60,238,180
11-057		MISSOURI GROSS AFDC	100 MO	6,544,224	6,500,780	6,500,780	0	6,500,780	0	0	0
11-058		TOTAL ACCESSORY ELEC. EQUIPMENT		139,113,611	141,535,684	141,535,684	(1,262,839)	140,272,845	60,238,180	0	60,238,180
11-059											
11-060	325	MISC POWER PLANT EQUIPMENT	D1	69,241,442	69,509,615	69,509,615	(1,120,322)	68,389,293	30,796,015	0	30,796,015
11-061		MISSOURI GROSS AFDC	100 MO	1,164,059	1,164,059	1,164,059	0	1,164,059	0	0	0
11-062		TOTAL MISC POWER PLANT EQUIPMENT		70,405,501	70,673,674	70,673,674	(1,120,322)	69,553,352	30,796,015	0	30,796,015
11-063											
11-064	328	REGULATORY DISALLOWANCES									
11-065		MPSC DISALLOWANCE	D1	(136,513,150)	(136,222,933)	(136,222,933)	136,222,933	0	0	0	0
11-066		MPSC DISALLOW - NOT MO JURIS	D1	46,714,771	46,615,458	46,615,458	(46,615,458)	0	0	0	0
11-067		KCC DISALLOWANCE	D1	(123,837,792)	(123,574,521)	(123,574,521)	723,901	(122,850,620)	(55,320,203)	0	(55,320,203)
11-068		KCC DISALLOW - NOT KS JURIS	D1	83,908,015	83,729,675	83,729,675	(83,729,675)	0	0	0	0
11-069		MISSOURI GROSS AFDC	100 MO	(8,478,189)	(8,460,165)	(8,460,165)	0	0	0	0	0
11-070		TOTAL REGULATORY DISALLOWANCES		(138,206,345)	(137,912,486)	(137,912,486)	15,061,866	(122,850,620)	(55,320,203)	0	(55,320,203)
11-071											
11-072		TOTAL NUCLEAR PRODUCTION PLANT		1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	580,653,309	0	580,653,309
11-073											
11-074		OTHER PRODUCTION PLANT - CT									

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11-075	340	LAND - CT	D1	1,008,931	1,008,931	1,008,931	0	1,008,931	454,326	0	454,326
11-076		LAND RIGHTS - CT	D1	93,269	93,269	93,269	0	93,269	42,000	0	42,000
11-077	341	STRUCTURES & IMPROVEMENTS - CT	D1	4,485,643	4,485,643	4,485,643	(3,077)	4,482,566	2,018,520	0	2,018,520
11-078	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	10,766,775	10,766,775	10,766,775	(19,684)	10,747,091	4,839,465	0	4,839,465
11-079	344	GENERATORS - CT	D1	261,458,830	261,458,830	261,458,830	94,558	261,553,388	117,778,702	0	117,778,702
11-080	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	13,943,090	13,943,090	13,943,090	(60,869)	13,882,221	6,251,228	0	6,251,228
11-081	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	0	13,627	13,627	0	13,627	6,136	0	6,136
11-082		TOTAL OTHER PRODUCTION PLANT - CT		291,596,442	291,770,166	291,770,166	10,928	291,781,094	131,390,378	0	131,390,378
11-083											
11-084		OTHER PRODUCTION PLANT - WIND									
11-085	340	LAND - WIND	D1	0	0	0	0	0	0	0	0
11-086		LAND RIGHTS - WIND	D1	0	0	0	0	0	0	0	0
11-087	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	3,300,887	3,300,887	0	3,300,887	1,486,405	0	1,486,405
11-088	344	GENERATORS - WIND	D1	157,016,642	140,243,012	140,243,012	0	140,243,012	63,152,078	0	63,152,078
11-089	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0	0	0
11-090	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	350,805	350,805	0	350,805	157,969	0	157,969
11-091		TOTAL OTHER PRODUCTION PLANT - WIND		157,016,642	143,894,704	143,894,704	0	143,894,704	64,796,452	0	64,796,452
11-092											
11-093		TOTAL PRODUCTION PLANT		3,123,601,417	3,122,952,427	3,122,952,427	98,701,177	3,221,653,604	1,413,869,933	0	1,413,869,933
11-094											
11-095		TRANSMISSION PLANT									
11-096	350	LAND AND LAND RIGHTS									
11-097		LAND	D3	1,578,767	1,582,430	1,582,430	0	1,582,430	712,576	0	712,576
11-098		LAND RIGHTS									
11-099		DISTRIBUTION RELATED - MO	100 MO	189,712	189,712	189,712	0	189,712	0	0	0
11-100		DISTRIBUTION RELATED - KS	100 KS	421,112	421,112	421,112	0	421,112	421,112	0	421,112
11-101		ALLOCATED TRANSMISSION	D3	22,297,641	22,297,641	22,297,641	0	22,297,641	10,040,731	0	10,040,731
11-102		TOTAL LAND RIGHTS		22,908,465	22,908,465	22,908,465	0	22,908,465	10,461,843	0	10,461,843
11-103		TOTAL ACCT 350		24,487,232	24,490,895	24,490,895	0	24,490,895	11,174,419	0	11,174,419
11-104											
11-105	352	STRUCTURES AND IMPROVEMENTS	D3	4,399,294	4,608,911	4,608,911	(26,402)	4,582,509	2,063,525	0	2,063,525
11-106		MO GROSS AFDC	100 MO	15,694	15,694	15,694	0	15,694	0	0	0
11-107		TOTAL ACCT 352		4,414,988	4,624,605	4,624,605	(26,402)	4,598,203	2,063,525	0	2,063,525
11-108											
11-109	353	STATION EQUIPMENT	D3	127,349,424	140,152,445	140,152,445	2,549,516	142,701,961	64,259,354	0	64,259,354
11-110		MO GROSS AFDC	100 MO	558,231	558,231	558,231	0	558,231	0	0	0
11-111		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	6,297,594	8,194,937	8,194,937	0	8,194,937	3,690,218	0	3,690,218
11-112		TOTAL ACCT 353		134,205,248	148,905,613	148,905,613	2,549,516	151,455,129	67,949,572	0	67,949,572
11-113											
11-114	354	TOWERS AND FIXTURES	D3	4,029,692	4,029,692	4,029,692	(22,460)	4,007,232	1,804,475	0	1,804,475
11-115											
11-116	355	POLES AND FIXTURES									
11-117		DISTRIBUTION RELATED - MO	100 MO	4,241,596	4,241,596	4,241,596	0	4,241,596	0	0	0
11-118		DISTRIBUTION RELATED - KS	100 KS	8,355,106	8,355,106	8,355,106	0	8,355,106	8,355,106	0	8,355,106
11-119		TRANSMISSION EQUIPMENT	D3	83,998,243	79,220,852	79,220,852	3,614,192	82,835,044	37,301,004	0	37,301,004
11-120		SUBTOTAL		96,594,945	91,817,554	91,817,554	3,614,192	95,431,746	45,656,110	0	45,656,110
11-121		MO GROSS AFDC	100 MO	3,506	3,506	3,506	0	3,506	0	0	0
11-122		TOTAL ACCT 355		96,598,451	91,821,060	91,821,060	3,614,192	95,435,252	45,656,110	0	45,656,110
11-123											
11-124	356	OVERHEAD CONDUCTORS AND DEVICES									
11-125		DISTRIBUTION RELATED - MO	100 MO	3,868,436	3,868,436	3,868,436	0	3,868,436	0	0	0
11-126		DISTRIBUTION RELATED - KS	100 KS	7,600,027	7,600,027	7,600,027	0	7,600,027	7,600,027	0	7,600,027
11-127		TRANSMISSION EQUIPMENT	D3	64,955,015	70,694,671	70,694,671	4,027,457	74,722,128	33,647,720	0	33,647,720
11-128		SUBTOTAL		76,423,478	82,163,134	82,163,134	4,027,457	86,190,591	41,247,747	0	41,247,747
11-129		MO GROSS AFDC	100 MO	2,552	2,552	2,552	0	2,552	0	0	0
11-130		TOTAL ACCT 356		76,426,030	82,165,686	82,165,686	4,027,457	86,193,143	41,247,747	0	41,247,747
11-131											
11-132	357	UNDERGROUND CONDUIT	D3	3,080,287	3,080,287	3,080,287	(17,572)	3,062,715	1,379,155	0	1,379,155
11-133											
11-134	358	UNDERGROUND CONDUCTORS & DEVICES	D3	2,822,718	2,822,718	2,822,718	(132,551)	2,690,167	1,211,395	0	1,211,395
11-135											
11-136		TOTAL TRANSMISSION PLANT		346,064,646	361,940,556	361,940,556	9,992,180	371,932,736	172,486,397	0	172,486,397
11-137											
11-138		DISTRIBUTION PLANT									
11-139	360	LAND & LAND RIGHTS									
11-140		LAND (NON-DEPRECIABLE)									

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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-141		MISSOURI	100 MO	3,606,203	3,606,203	3,606,203	1,103,936	4,710,139	0	0	0
11-142		KANSAS	100 KS	4,335,680	4,335,680	4,335,680	903,220	5,238,901	5,238,901	0	5,238,901
11-143		TOTAL LAND		7,941,883	7,941,883	7,941,883	2,007,156	9,949,039	5,238,901	0	5,238,901
11-144											
11-145		LAND RIGHTS									
11-146		MISSOURI (DEPRECIABLE)	100 MO	9,097,880	9,159,141	9,159,141	0	9,159,141	0	0	0
11-147		KANSAS (NON-DEPRECIABLE)	100 KS	6,298,109	6,353,120	6,353,120	0	6,353,120	6,353,120	0	6,353,120
11-148		TOTAL LAND RIGHTS		15,395,989	15,512,261	15,512,261	0	15,512,261	6,353,120	0	6,353,120
11-149											
11-150		TOTAL ACCT 360		23,337,872	23,454,144	23,454,144	2,007,156	25,461,300	11,592,021	0	11,592,021
11-151											
11-152	361	STRUCTURES & IMPROVEMENTS									
11-153		MISSOURI	100 MO	5,206,443	5,215,311	5,215,311	(51,866)	5,163,445	0	0	0
11-154		KANSAS	100 KS	4,983,968	4,994,855	4,994,855	(42,435)	4,952,419	4,952,419	0	4,952,419
11-155		TOTAL ACCOUNT 361		10,190,411	10,210,166	10,210,166	(94,301)	10,115,865	4,952,419	0	4,952,419
11-156											
11-157	362	STATION EQUIPMENT									
11-158		MISSOURI	100 MO	81,253,954	82,026,582	82,026,582	5,590,729	87,617,311	0	0	0
11-159		KANSAS	100 KS	60,133,437	60,264,534	60,264,534	4,574,233	64,838,767	64,838,767	0	64,838,767
11-160		SUBTOTAL ACCOUNT 362		141,387,391	142,291,116	142,291,116	10,164,962	152,456,078	64,838,767	0	64,838,767
11-161											
11-162		STATION EQUIP - COMMUN EQUIP (LIKE 397)									
11-163		MISSOURI	100 MO	1,811,545	1,811,545	1,811,545	0	1,811,545	0	0	0
11-164		KANSAS	100 KS	1,634,744	1,634,744	1,634,744	0	1,634,744	1,634,744	0	1,634,744
11-165		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)		3,446,289	3,446,289	3,446,289	0	3,446,289	1,634,744	0	1,634,744
11-166											
11-167		TOTAL ACCOUNT 362		144,833,680	145,737,405	145,737,405	10,164,962	155,902,367	66,473,511	0	66,473,511
11-168											
11-169	364	POLES, TOWERS, & FIXTURES									
11-170		MISSOURI	100 MO	116,955,875	119,357,124	119,357,124	8,819,455	128,176,579	0	0	0
11-171		KANSAS	100 KS	100,837,400	102,438,327	102,438,327	7,215,917	109,654,244	109,654,244	0	109,654,244
11-172		TOTAL ACCOUNT 364		217,793,275	221,795,451	221,795,451	16,035,372	237,830,823	109,654,244	0	109,654,244
11-173											
11-174	365	OVERHEAD CONDUCTORS & DEVICES									
11-175		MISSOURI	100 MO	98,692,150	100,699,582	100,699,582	7,678,322	108,377,904	0	0	0
11-176		KANSAS	100 KS	79,876,016	81,196,045	81,196,045	6,282,263	87,478,308	87,478,308	0	87,478,308
11-177		TOTAL ACCOUNT 365		178,568,166	181,895,627	181,895,627	13,960,585	195,856,212	87,478,308	0	87,478,308
11-178											
11-179	366	UNDERGROUND CONDUIT									
11-180		MISSOURI	100 MO	75,442,824	76,685,981	76,685,981	4,875,021	81,561,002	0	0	0
11-181		KANSAS	100 KS	66,392,232	67,393,394	67,393,394	3,988,653	71,382,048	71,382,048	0	71,382,048
11-182		TOTAL ACCOUNT 366		141,835,056	144,079,376	144,079,376	8,863,674	152,943,050	71,382,048	0	71,382,048
11-183											
11-184	367	UNDERGROUND CONDUCTORS & DEV.									
11-185		MISSOURI	100 MO	156,673,036	160,767,885	160,767,885	8,650,658	169,418,543	0	0	0
11-186		KANSAS	100 KS	154,897,509	158,781,255	158,781,255	7,077,811	165,859,067	165,859,067	0	165,859,067
11-187		TOTAL ACCOUNT 367		311,570,545	319,549,141	319,549,141	15,728,469	335,277,610	165,859,067	0	165,859,067
11-188											
11-189	368	LINE TRANSFORMERS									
11-190		MISSOURI									
11-191		RECORDED IN MISSOURI	100 MO	27,454,132	27,622,082	27,622,082	1,366,383	28,988,466	0	0	0
11-192		ALLOCATED TO MISSOURI	100 MO	94,205,353	94,408,450	94,408,450	0	94,408,450	0	0	0
11-193		TOTAL MISSOURI		121,659,485	122,030,532	122,030,532	1,366,383	123,396,915	0	0	0
11-194											
11-195		KANSAS									
11-196		RECORDED IN KANSAS	100 KS	18,640,982	18,708,379	18,708,379	1,117,950	19,826,328	19,826,328	0	19,826,328
11-197		ALLOCATED TO KANSAS	100 KS	68,707,628	69,495,109	69,495,109	0	69,495,109	69,495,109	0	69,495,109
11-198		TOTAL KANSAS		87,348,610	88,203,487	88,203,487	1,117,950	89,321,437	89,321,437	0	89,321,437
11-199											
11-200		TOTAL ACCOUNT 368		209,008,095	210,234,020	210,234,020	2,484,333	212,718,353	89,321,437	0	89,321,437
11-201											
11-202	369	SERVICES									
11-203		MISSOURI	100 MO	40,235,962	40,891,493	40,891,493	138,901	41,030,394	0	0	0
11-204		KANSAS	100 KS	38,338,187	38,975,507	38,975,507	113,647	39,089,153	39,089,153	0	39,089,153
11-205		TOTAL ACCOUNT 369		78,574,149	79,866,999	79,866,999	252,548	80,119,547	39,089,153	0	39,089,153
11-206											

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11-207	370	METERS									
11-208		MISSOURI									
11-209		RECORDED IN MISSOURI	100 MO	15,652,025	15,743,695	15,743,695	(458,512)	15,285,183	0	0	0
11-210		ALLOCATED TO MISSOURI	100 MO	30,018,456	30,027,434	30,027,434	0	30,027,434	0	0	0
11-211		TOTAL MO METERS		45,670,482	45,771,129	45,771,129	(458,512)	45,312,617	0	0	0
11-212											
11-213		KANSAS									
11-214		RECORDED IN KANSAS	100 KS	12,388,527	12,454,048	12,454,048	(375,147)	12,078,901	12,078,901	0	12,078,901
11-215		ALLOCATED TO KANSAS	100 KS	25,151,228	25,481,874	25,481,874	0	25,481,874	25,481,874	0	25,481,874
11-216		TOTAL KS METERS		37,539,755	37,935,922	37,935,922	(375,147)	37,560,776	37,560,776	0	37,560,776
11-217											
11-218		TOTAL ACCOUNT 370		83,210,237	83,707,051	83,707,051	(833,659)	82,873,392	37,560,776	0	37,560,776
11-219											
11-220	371	INSTALLATION ON CUST.PREMISES									
11-221		MISSOURI	100 MO	6,665,563	6,807,676	6,807,676	161,135	6,968,812	0	0	0
11-222		KANSAS	100 KS	2,456,822	2,525,693	2,525,693	131,838	2,657,531	2,657,531	0	2,657,531
11-223		TOTAL ACCOUNT 371		9,122,385	9,333,370	9,333,370	292,973	9,626,343	2,657,531	0	2,657,531
11-224											
11-225	373	STREET LIGHTS & SIGNAL SYSTEMS									
11-226		MISSOURI	100 MO	7,513,730	7,589,497	7,589,497	105,283	7,694,779	0	0	0
11-227		KANSAS	100 KS	27,745,961	28,032,132	28,032,132	86,140	28,118,272	28,118,272	0	28,118,272
11-228		TOTAL ACCOUNT 373		35,259,691	35,621,628	35,621,628	191,423	35,813,051	28,118,272	0	28,118,272
11-229											
11-230		TOTAL DISTRIBUTION PLANT		1,443,303,561	1,465,484,378	1,465,484,378	69,053,535	1,534,537,913	714,138,787	0	714,138,787
11-231											
11-232		TOTAL TRANS & DIST. PLANT		1,789,368,207	1,827,424,934	1,827,424,934	79,045,715	1,906,470,649	886,625,184	0	886,625,184
11-233											
11-234		TOTAL PROD, TRANS & DIST PLANT		4,912,969,624	4,950,377,361	4,950,377,361	177,746,892	5,128,124,253	2,300,495,117	0	2,300,495,117
11-235											
11-236											
11-237		GENERAL PLANT									
11-238	389	LAND AND LAND RIGHTS	PTD	2,252,136	2,252,136	2,252,136	0	2,252,136	1,010,317	0	1,010,317
11-239	390	STRUCTURES AND IMPROVEMENTS	PTD	52,265,976	52,714,655	52,714,655	1,316,293	54,030,948	24,238,479	0	24,238,479
11-240		LEASEHOLD IMPROVEMENTS	PTD	3,547,256	3,547,256	3,547,256	0	3,547,256	1,591,312	0	1,591,312
11-241		TOTAL ACCT 390		55,813,232	56,261,911	56,261,911	1,316,293	57,578,204	25,829,791	0	25,829,791
11-242	391	OFFICE FURNITURE & EQUIPMENT	PTD	12,870,170	13,253,043	13,253,043	(266,448)	12,986,595	5,825,834	0	5,825,834
11-243	392	TRANSPORTATION EQUIPMENT	T&D	29,254,822	29,120,792	29,120,792	2,326,049	31,446,841	14,624,700	0	14,624,700
11-244	393	STORES EQUIPMENT	PTD	666,859	665,341	665,341	(16,850)	648,491	290,915	0	290,915
11-245	394	TOOLS, SHOP & GARAGE EQUIPMENT	PTD	3,197,879	3,344,702	3,344,702	58,565	3,403,267	1,526,718	0	1,526,718
11-246	395	LABORATORY EQUIPMENT	PTD	4,770,801	4,855,809	4,855,809	41,895	4,897,704	2,197,128	0	2,197,128
11-247	396	POWER OPERATED EQUIPMENT	T&D	12,011,520	11,907,168	11,907,168	(1,252,649)	10,654,519	4,955,001	0	4,955,001
11-248	397	COMMUNICATIONS EQUIPMENT									
11-249		ALLOCATED	T&D	78,320,298	80,466,736	80,466,736	1,040,175	81,506,911	37,905,687	0	37,905,687
11-250		MO GROSS AFDC	100 MO	9,280	9,280	9,280	0	9,280	0	0	0
11-251		TOTAL ACCT 397		78,329,578	80,476,016	80,476,016	1,040,175	81,516,191	37,905,687	0	37,905,687
11-252	398	MISCELLANEOUS EQUIPMENT	PTD	206,267	206,267	206,267	(16,139)	190,128	85,292	0	85,292
11-253	399	OTHER TANGIBLE PROPERTY	100 MO	0	0	0	0	0	0	0	0
11-254											
11-255		TOTAL GENERAL PLANT		199,373,263	202,343,185	202,343,185	3,230,891	205,574,076	94,251,383	0	94,251,383
11-256											
11-257		INTANGIBLE PLANT									
11-258	301	ORGANIZATION	PTD	72,186	72,186	72,186	0	72,186	32,383	0	32,383
11-259	302	FRANCHISES & CONSENTS									
11-260		MISSOURI	100 MO	22,937	22,937	22,937	0	22,937	0	0	0
11-261		OTHER	TRAN PLANT	0	0	0	0	0	0	0	0
11-262		TOTAL ACCOUNT 302		22,937	22,937	22,937	0	22,937	0	0	0
11-263											
11-264	303	MISC. INTANGIBLE PLANT									
11-265		5-YR SOFTWARE									
11-266		CUSTOMER RELATED	C2	14,452,750	17,076,726	17,076,726	0	17,076,726	7,911,143	0	7,911,143
11-267		ENERGY RELATED	E1	2,819,565	2,819,565	2,819,565	0	2,819,565	1,196,782	0	1,196,782
11-268		DEMAND RELATED	D1	18,084,904	18,719,701	18,719,701	7,681,481	26,401,182	11,888,575	0	11,888,575
11-269		CORPORATE SOFTWARE	SAL & WAGES	9,580,273	9,939,289	9,939,289	0	9,939,289	4,465,791	0	4,465,791
11-270		TRANSMISSION RELATED	D3	386,664	386,664	386,664	0	386,664	174,117	0	174,117
11-271		TOTAL 5-YR SOFTWARE		45,324,156	48,941,945	48,941,945	7,681,481	56,623,426	25,636,408	0	25,636,408
11-272											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 11 - ALLOCATION OF ELECTRIC PLANT-IN-SERVICE
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
11-273		10-YR SOFTWARE									
11-274		CUSTOMER RELATED	C2	38,087,188	38,491,341	38,491,341	0	38,491,341	17,831,902	0	17,831,902
11-275		ENERGY RELATED	E1	11,433,706	11,433,706	11,433,706	0	11,433,706	4,853,109	0	4,853,109
11-276		TOTAL 10-YR SOFTWARE		49,520,894	49,925,047	49,925,047	0	49,925,047	22,685,011	0	22,685,011
11-277											
11-278		INTANGIBLE ACC EQUIP (LIKE 345)	D1	0	0	0	0	0	0	0	0
11-279		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	D3	1,559,994	1,559,994	1,559,994	0	1,559,994	702,472	0	702,472
11-280		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	T&D	0	0	0	0	0	0	0	0
11-281											
11-282		TOTAL MISC. INTANGIBLE PLANT		96,405,044	100,426,986	100,426,986	7,681,481	108,108,467	49,023,891	0	49,023,891
11-283											
11-284		TOTAL INTANGIBLE PLANT		96,500,167	100,522,109	100,522,109	7,681,481	108,203,590	49,056,274	0	49,056,274
11-285											
11-286		ELECTRIC ACQUISITION ADJUSTMENT	D1	0	0	0	0	0	0	0	0
11-287											
11-288		TOTAL ELECTRIC PLANT IN SERVICE		5,208,843,054	5,253,242,655	5,253,242,655	188,659,264	5,441,901,919	2,443,802,774	0	2,443,802,774
11-289											
11-290											
11-291											
11-292											
11-293											
11-294		RECAPS FOR TAX ALLOCATIONS:									
11-295		PRODUCTION PLANT	TSFR 11-093	3,123,601,417	3,122,952,427	3,122,952,427	98,701,177	3,221,653,604	1,413,869,933	0	1,413,869,933
11-296		LESS: WOLF CREEK	TSFR 11-072	1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	580,653,309	0	580,653,309
11-297		PRODUCTION PLANT W/O WOLF CREEK		1,774,165,495	1,766,636,275	1,766,636,275	83,703,619	1,850,339,894	833,216,625	0	833,216,625
11-298											
11-299		TOTAL ELECTRIC PLANT	TSFR 11-288	5,208,843,054	5,253,242,655	5,253,242,655	188,659,264	5,441,901,919	2,443,802,774	0	2,443,802,774
11-300		LESS: WOLF CREEK	TSFR 11-072	1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	580,653,309	0	580,653,309
11-301		TOTAL ELECTRIC PLANT W/O WOLF CRK		3,859,407,132	3,896,926,503	3,896,926,503	173,661,706	4,070,588,209	1,863,149,465	0	1,863,149,465
11-302											
11-303		PROD., TRANS., AND DIST.	TSFR 11-234	4,912,969,624	4,950,377,361	4,950,377,361	177,746,892	5,128,124,253	2,300,495,117	0	2,300,495,117
11-304		LESS: WOLF CREEK	TSFR 11-072	1,349,435,922	1,356,316,152	1,356,316,152	14,997,558	1,371,313,710	580,653,309	0	580,653,309
11-305		PTD W/O WOLF CREEK		3,563,533,702	3,594,061,209	3,594,061,209	162,749,334	3,756,810,543	1,719,841,809	0	1,719,841,809
11-306											
11-307		TOTAL ELECTRIC PLANT IN SERVICE	TSFR 11-288	5,208,843,054	5,253,242,655	5,253,242,655	188,659,264	5,441,901,919	2,443,802,774	0	2,443,802,774
11-308		TOTAL ACCUMULATED DEPRECIATION	TSFR 12-178	2,411,429,412	2,444,999,920	2,444,999,920	53,118,463	2,498,118,383	1,134,883,564	0	1,134,883,564
11-309		NET PLANT		2,797,413,642	2,808,242,735	2,808,242,735	135,540,801	2,943,783,536	1,308,919,210	0	1,308,919,210
11-310											
11-311		SUBTOTAL PROD., TRANS., DIST., & GEN		5,112,342,887	5,152,720,546	5,152,720,546	180,977,783	5,333,698,329	2,394,746,500	0	2,394,746,500

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-009		PRODUCTION									
12-010		STEAM PRODUCTION									
12-011	311	STRUCTURES & IMPROVEMENTS	D1	41,936,975	42,649,103	42,649,103	2,907,387	45,556,490	20,514,298	0	20,514,298
12-012		LEASE HOLD IMPROVEMENTS - P&M	D1	123,777	131,363	131,363	22,367	153,730	69,225	0	69,225
12-013		STRUCTURES & IMPROVEMENTS - H5	D1	7,184,247	7,678,944	7,678,944	(143,169)	7,535,775	3,393,394	0	3,393,394
12-014		TOTAL ACCOUNT 311		49,244,999	50,459,410	50,459,410	2,786,585	53,245,995	23,976,918	0	23,976,918
12-015											
12-016	312	BOILER PLANT EQUIPMENT	D1	354,062,115	342,629,863	342,629,863	41,559,868	384,189,731	173,002,415	0	173,002,415
12-017		UNIT TRAINS	D2	265,356	529,114	529,114	1,088,414	1,617,528	728,380	0	728,380
12-018		AQC EQUIPMENT	D1	55,241,197	55,685,409	55,685,409	25,512,573	81,197,982	36,563,827	0	36,563,827
12-019		BOILER PLANT EQUIPMENT - H5	D1	182,827,673	196,416,617	196,416,617	1,336,536	197,753,153	89,049,161	0	89,049,161
12-020		TOTAL ACCOUNT 312		592,396,342	595,261,003	595,261,003	69,497,391	664,758,394	299,343,784	0	299,343,784
12-021											
12-022	314	TURBOGENERATOR UNITS	D1	91,588,650	93,090,974	93,090,974	(11,298,905)	81,792,069	36,831,347	0	36,831,347
12-023		TOTAL ACCOUNT 314		91,588,650	93,090,974	93,090,974	(11,298,905)	81,792,069	36,831,347	0	36,831,347
12-024											
12-025	315	ACCESSORY ELECTRIC EQUIPMENT	D1	25,304,695	25,944,621	25,944,621	(2,345,273)	23,599,348	10,626,896	0	10,626,896
12-026		ACCESSORY ELECTRIC EQUIPMENT - H5	D1	30,380,563	32,640,441	32,640,441	76,778	32,717,219	14,732,715	0	14,732,715
12-027		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	D1	1,052	1,207	1,207	(73)	1,134	511	0	511
12-028		TOTAL ACCOUNT 315		55,686,310	58,586,269	58,586,269	(2,268,568)	56,317,701	25,360,122	0	25,360,122
12-029											
12-030	316	MISC POWER PLANT EQUIPMENT	D1	11,163,022	11,389,299	11,389,299	1,774,235	13,163,534	5,927,600	0	5,927,600
12-031		MISC POWER PLANT EQUIPMENT - H5	D1	1,785,412	1,918,207	1,918,207	14,611	1,932,818	870,357	0	870,357
12-032		TOTAL ACCOUNT 316		12,948,433	13,307,506	13,307,506	1,788,846	15,096,352	6,797,957	0	6,797,957
12-033											
12-034		TOTAL STEAM PRODUCTION		801,864,734	810,705,162	810,705,162	60,505,348	871,210,510	392,310,128	0	392,310,128
12-035											
12-036		NUCLEAR PRODUCTION									
12-037	321	STRUCTURES & IMPROVEMENTS	D1	220,923,489	223,995,786	223,995,786	(15,912,681)	208,083,106	93,700,786	0	93,700,786
12-038		MISSOURI GROSS AFDC	100 MO	10,123,365	10,270,960	10,270,960	(10,270,960)	0	0	0	0
12-039		TOTAL STRUCTURES & IMPROVEMENTS		231,046,855	234,266,746	234,266,746	(26,183,641)	208,083,106	93,700,786	0	93,700,786
12-040											
12-041	322	REACTOR PLANT EQUIPMENT	D1	337,960,881	339,962,688	339,962,688	(25,274,525)	314,688,163	141,705,537	0	141,705,537
12-042		MISSOURI GROSS AFDC	100 MO	26,785,757	27,002,136	27,002,136	(27,002,136)	0	0	0	0
12-043		MISSOURI 40YR->60YR AMORT	100 MO	0	0	0	0	0	0	0	0
12-044		TOTAL REACTOR PLANT EQUIPMENT		364,746,638	366,964,824	366,964,824	(52,276,661)	314,688,163	141,705,537	0	141,705,537
12-045											
12-046	323	TURBOGENERATOR UNITS	D1	104,163,564	105,452,043	105,452,043	(2,882,876)	102,569,168	46,187,371	0	46,187,371
12-047		MISSOURI GROSS AFDC	100 MO	4,870,026	4,915,446	4,915,446	(4,915,446)	0	0	0	0
12-048		TOTAL TURBOGENERATOR UNITS		109,033,589	110,367,489	110,367,489	(7,798,322)	102,569,168	46,187,371	0	46,187,371
12-049											
12-050	324	ACCESSORY ELECTRIC EQUIPMENT	D1	64,446,271	64,664,829	64,664,829	(5,388,435)	59,276,394	26,692,435	0	26,692,435
12-051		MISSOURI GROSS AFDC	100 MO	3,202,363	3,208,436	3,208,436	(3,208,436)	0	0	0	0
12-052		TOTAL ACCESSORY ELECT EQUIP		67,648,634	67,873,265	67,873,265	(8,596,871)	59,276,394	26,692,435	0	26,692,435
12-053											
12-054	325	MISCELLANEOUS POWER PLANT EQUIP	D1	16,383,416	16,916,991	16,916,991	(1,575,435)	15,341,557	6,908,374	0	6,908,374
12-055		MISSOURI GROSS AFDC	100 MO	472,912	481,875	481,875	(481,875)	0	0	0	0
12-056		TOTAL MISC POWER PLANT EQUIP		16,856,328	17,398,866	17,398,866	(2,057,310)	15,341,557	6,908,374	0	6,908,374
12-057											
12-058	328	REGULATORY DISALLOWANCES									
12-059		MPSC DISALLOWANCE	D1	(64,730,244)	(65,473,696)	(65,473,696)	65,473,696	0	0	0	0
12-060		MPSC DISALLOW - NOT MO JURIS	D1	22,150,588	22,404,996	22,404,996	(22,404,996)	0	0	0	0
12-061		KCC DISALLOWANCE	D1	(59,248,430)	(59,922,850)	(59,922,850)	5,444,002	(54,478,848)	(24,532,078)	0	(24,532,078)
12-062		KCC DISALLOW - NOT KS JURIS	D1	40,156,680	40,613,686	40,613,686	(40,613,686)	0	0	0	0
12-063		MISSOURI GROSS AFDC	100 MO	(4,635,439)	(4,681,612)	(4,681,612)	(1,419,921)	(6,101,533)	0	0	0
12-064		PRE-1988 RESERVE	D1	(10,471,390)	(10,471,390)	(10,471,390)	4,681,612	(5,789,778)	(2,607,164)	0	(2,607,164)
12-065		TOTAL REGULATORY DISALLOWANCES		(76,778,235)	(77,530,866)	(77,530,866)	11,160,707	(66,370,159)	(27,139,241)	0	(27,139,241)
12-066											
12-067		TOTAL NUCLEAR PRODUCTION		712,553,808	719,340,324	719,340,324	(85,752,097)	633,588,228	288,055,262	0	288,055,262
12-068											
12-069		OTHER PRODUCTION PLANT - CT									
12-070	340	LAND & LAND RIGHTS - CT	D1	2,346	2,497	2,497	(1,931)	566	255	0	255
12-071	341	STRUCTURES & IMPROVEMENTS - CT	D1	311,775	358,035	358,035	130,765	488,800	220,109	0	220,109
12-072	342	FUEL HOLDERS, PRODUCERS AND ACC - CT	D1	2,238,517	2,347,800	2,347,800	265,329	2,613,129	1,176,704	0	1,176,704
12-073	344	GENERATORS - CT	D1	64,789,167	67,416,539	67,416,539	6,260,407	73,676,946	33,177,070	0	33,177,070
12-074	345	ACCESSORY ELECTRIC EQUIPMENT - CT	D1	6,549,168	6,690,691	6,690,691	260,803	6,951,494	3,130,290	0	3,130,290

KANSAS CITY POWER & LIGHT CO.
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LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-075	346	OTHER PROD-MISC PWR PLT EQUIP - CT	D1	0	115	115	407	522	235	0	235
12-076		TOTAL OTHER PRODUCTION PLANT - CT		73,890,973	76,815,677	76,815,677	6,915,779	83,731,456	37,704,662	0	37,704,662
12-077											
12-078		OTHER PRODUCTION PLANT - WIND									
12-079	340	LAND & LAND RIGHTS - WIND	D1	0	0	0	0	0	0	0	0
12-080	341	STRUCTURES & IMPROVEMENTS - WIND	D1	0	10,660	10,660	61,426	72,086	32,461	0	32,461
12-081	344	GENERATORS - WIND	D1	748,649	2,686,172	2,686,172	5,604,958	8,291,130	3,733,534	0	3,733,534
12-082	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	D1	0	0	0	0	0	0	0	0
12-083	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	D1	0	731	731	6,578	7,309	3,291	0	3,291
12-084		TOTAL OTHER PRODUCTION PLANT - WIND		748,649	2,697,563	2,697,563	5,672,962	8,370,525	3,769,286	0	3,769,286
12-085											
12-086		SUBTOTAL PRODUCTION		1,589,058,165	1,609,558,726	1,609,558,726	(12,658,008)	1,596,900,718	721,839,339	0	721,839,339
12-087		PROD-RETIREMENT WORK IN PROGRESS	PROD RESERVE	(3,241,290)	(3,372,768)	(3,372,768)	(2,804,562)	(6,177,330)	(2,792,309)	0	(2,792,309)
12-088		TOTAL PRODUCTION		1,585,816,875	1,606,185,958	1,606,185,958	(15,462,570)	1,590,723,388	719,047,030	0	719,047,030
12-089											
12-090		TRANSMISSION									
12-091	350	LAND RIGHTS	350 LR	4,374,344	4,413,861	4,413,861	(3,054,131)	1,359,730	620,962	0	620,962
12-092		TOTAL ACCOUNT 350		4,374,344	4,413,861	4,413,861	(3,054,131)	1,359,730	620,962	0	620,962
12-093											
12-094	352	STRUCTURES AND IMPROVEMENTS	352 SUB	1,447,068	1,467,703	1,467,703	439,979	1,907,682	859,038	0	859,038
12-095		MO GROSS AFDC	100 MO	3,118	3,171	3,171	(3,171)	0	0	0	0
12-096		TOTAL ACCOUNT 352		1,450,186	1,470,874	1,470,874	436,808	1,907,682	859,038	0	859,038
12-097											
12-098	353	STATION EQUIPMENT	353 SUB	49,574,272	47,970,075	47,970,075	10,386,913	58,356,988	26,278,422	0	26,278,422
12-099		MO GROSS AFDC	100 MO	282,256	285,383	285,383	(285,383)	0	0	0	0
12-100		STATION EQUIP - COMMUN EQUIP (LIKE 397)	D3	829,187	879,939	879,939	611,016	1,490,955	671,384	0	671,384
12-101		TOTAL ACCOUNT 353		50,685,715	49,135,397	49,135,397	10,712,546	59,847,943	26,949,806	0	26,949,806
12-102											
12-103	354	TOWERS AND FIXTURES	354	3,442,874	3,466,850	3,466,850	449,629	3,916,479	1,763,609	0	1,763,609
12-104		TOTAL ACCOUNT 354		3,442,874	3,466,850	3,466,850	449,629	3,916,479	1,763,609	0	1,763,609
12-105											
12-106	355	POLES AND FIXTURES	355 SUB	47,468,580	48,301,308	48,301,308	9,396,791	57,698,099	27,603,715	0	27,603,715
12-107		MO GROSS AFDC	100 MO	2,560	2,591	2,591	(2,591)	0	0	0	0
12-108		TOTAL ACCOUNT 355		47,471,140	48,303,899	48,303,899	9,394,200	57,698,099	27,603,715	0	27,603,715
12-109											
12-110	356	OVERHEAD COND. & DEVICES	356 SUB	38,750,388	40,075,765	40,075,765	6,822,701	46,898,466	22,443,936	0	22,443,936
12-111		MO GROSS AFDC	100 MO	995	1,014	1,014	(1,014)	0	0	0	0
12-112		TOTAL ACCOUNT 356		38,751,383	40,076,779	40,076,779	6,821,687	46,898,466	22,443,936	0	22,443,936
12-113											
12-114	357	UNDERGROUND CONDUIT	357	1,823,280	1,836,448	1,836,448	312,484	2,148,932	967,674	0	967,674
12-115		TOTAL ACCOUNT 357		1,823,280	1,836,448	1,836,448	312,484	2,148,932	967,674	0	967,674
12-116											
12-117	358	UNDERGROUND COND. & DEVICES	358	1,943,396	1,958,709	1,958,709	(359,910)	1,598,799	719,946	0	719,946
12-118		TOTAL ACCOUNT 358		1,943,396	1,958,709	1,958,709	(359,910)	1,598,799	719,946	0	719,946
12-119											
12-120		SUBTOTAL TRANSMISSION		149,942,317	150,662,817	150,662,817	24,713,312	175,376,129	81,928,685	0	81,928,685
12-121		TRANSMISSION RWIP	TRAN RESERVE	215,036	(701,588)	(701,588)	(143,543)	(845,131)	(394,811)	0	(394,811)
12-122		TOTAL TRANSMISSION		150,157,353	149,961,229	149,961,229	24,569,769	174,530,998	81,533,874	0	81,533,874
12-123											
12-124		DISTRIBUTION									
12-125	360	LAND RIGHTS	360 LR	3,177,889	3,228,131	3,228,131	(2,961,465)	266,666	109,214	0	109,214
12-126	361	STRUCTURES & IMPROVEMENTS	361	4,191,238	4,258,771	4,258,771	(473,660)	3,785,112	1,853,075	0	1,853,075
12-127											
12-128	362	STATION EQUIPMENT	362 SUB	50,847,306	51,616,376	51,616,376	7,233,539	58,849,915	25,028,559	0	25,028,559
12-129		STATION EQUIP - COMMUN EQUIP (LIKE 397)	362 COM	1,321,186	1,347,464	1,347,464	320,759	1,668,223	791,320	0	791,320
12-130		TOTAL ACCOUNT 362		52,168,493	52,963,840	52,963,840	7,554,298	60,518,138	25,819,879	0	25,819,879
12-131											
12-132	364	POLES, TOWERS, & FIXTURES	364	109,912,348	111,735,916	111,735,916	1,961,423	113,697,339	52,421,278	0	52,421,278
12-133	365	OH. COND. & DEVICES	365	55,824,509	56,698,029	56,698,029	10,114,510	66,812,539	29,841,524	0	29,841,524
12-134	366	UG. CONDUIT	366	28,391,613	28,953,572	28,953,572	9,582,297	38,535,869	17,985,579	0	17,985,579
12-135	367	UG COND. & DEVICES	367	83,195,627	84,625,587	84,625,587	38,898,615	123,524,202	61,106,403	0	61,106,403
12-136	368	LINE TRANSFORMERS	368	91,648,292	93,139,889	93,139,889	13,156,049	106,295,938	44,634,165	0	44,634,165
12-137	369	SERVICES	369	35,170,270	35,567,083	35,567,083	(343,849)	35,223,234	17,184,900	0	17,184,900
12-138	370	METERS	370	43,378,259	44,146,128	44,146,128	(5,896,246)	38,249,882	17,336,026	0	17,336,026
12-139	371	INSTALLATION ON CUSTOMER PREMISES	371	9,180,232	9,408,956	9,408,956	2,329,460	11,738,416	3,240,608	0	3,240,608
12-140	373	STREET LIGHTING	373	6,475,233	6,747,715	6,747,715	(1,567,306)	5,180,409	4,067,348	0	4,067,348

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 12 - ALLOCATION OF ACCUMULATED DEPRECIATION
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
12-141											
12-142		SUBTOTAL DISTRIBUTION		522,714,003	531,473,617	531,473,617	72,354,126	603,827,743	275,599,999	0	275,599,999
12-143		DIST.-RETIREMENT WORK IN PROCESS	DIST RESERVE	(2,955,101)	(3,135,336)	(3,135,336)	(2,345,160)	(5,480,496)	(2,501,417)	0	(2,501,417)
12-144		TOTAL DISTRIBUTION		519,758,902	528,338,281	528,338,281	70,008,966	598,347,247	273,098,582	0	273,098,582
12-145											
12-146		GENERAL PLANT									
12-147	389	LAND RIGHTS	PTD	0	0	0	0	0	0	0	0
12-148											
12-149	390	STRUCTURES & IMPROVEMENTS	PTD	14,831,838	15,122,165	15,122,165	(3,039,936)	12,082,229	5,420,132	0	5,420,132
12-150		LEASEHOLD IMPROVEMENTS	PTD	2,794,896	2,891,787	2,891,787	290,361	3,182,148	1,427,523	0	1,427,523
12-151		TOTAL ACCT 390		17,626,734	18,013,952	18,013,952	(2,749,575)	15,264,377	6,847,655	0	6,847,655
12-152											
12-153	391	OFFICE FURNITURE & EQUIPMENT	PTD	5,072,172	5,214,231	5,214,231	(2,247,216)	2,967,015	1,331,014	0	1,331,014
12-154	392	TRANSPORTATION EQUIPMENT	T&D	2,652,552	3,967,974	3,967,974	2,237,774	6,205,748	2,886,051	0	2,886,051
12-155	393	STORES EQUIPMENT	PTD	479,574	485,214	485,214	(28,142)	457,073	205,044	0	205,044
12-156	394	TOOLS, SHOP & GARAGE EQ.	PTD	1,885,237	1,910,021	1,910,021	303,077	2,213,098	992,804	0	992,804
12-157	395	LABORATORY EQUIPMENT	PTD	2,117,747	2,155,455	2,155,455	(149,661)	2,005,794	899,806	0	899,806
12-158	396	POWER OPERATED EQUIPMENT	T&D	1,213,354	1,346,072	1,346,072	(989,608)	356,464	165,777	0	165,777
12-159											
12-160	397	COMMUNICATIONS EQUIPMENT	T&D	12,886,584	13,490,363	13,490,363	6,561,484	20,051,847	9,325,333	0	9,325,333
12-161		MO GROSS AFDC	100 MO	1,546	1,604	1,604	2,321	3,925	0	0	0
12-162		TOTAL ACCOUNT 397		12,888,130	13,491,967	13,491,967	6,563,805	20,055,772	9,325,333	0	9,325,333
12-163											
12-164	398	MISCELLANEOUS EQUIPMENT	PTD	112,981	115,183	115,183	84,794	199,977	89,710	0	89,710
12-165	399	OTHER PROPERTY	100 MO	35,799,731	36,674,731	36,674,731	(36,674,731)	0	0	0	0
12-166											
12-167		SUBTOTAL GENERAL		79,848,213	83,374,800	83,374,800	(33,649,484)	49,725,316	22,743,194	0	22,743,194
12-168		GEN.-RETIREMENT WORK IN PROCESS	GEN RESERVE	1,547,388	943,002	943,002	1,758,559	2,701,561	1,235,631	0	1,235,631
12-169		TOTAL GENERAL		81,395,601	84,317,802	84,317,802	(31,890,925)	52,426,877	23,978,825	0	23,978,825
12-170											
12-171	303	MISCELLANEOUS INTANGIBLE PLANT	303	74,300,682	76,196,650	76,196,650	5,893,223	82,089,873	37,225,252	0	37,225,252
12-172											
12-173		ACCUM CREDIT RATIO AMORTIZATION									
12-174	399	ACCUM CREDIT RATIO AMORT - MO	100 MO	0	0	0	0	0	0	0	0
12-175	399	ACCUM CREDIT RATIO AMORT - KS	100 KS	0	0	0	0	0	0	0	0
12-176		TOTAL ACCUM CREDIT RATIO AMORT		0	0	0	0	0	0	0	0
12-177											
12-178		TOTAL ACCUMULATED DEPRECIATION		2,411,429,412	2,444,999,920	2,444,999,920	53,118,463	2,498,118,383	1,134,883,564	0	1,134,883,564

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 15 - ALLOCATION OF WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
15-009		CASH									
15-010		TOTAL CASH WORKING CAPITAL	TSFR 16-141	0	(31,516,709)	(31,516,709)	(861,954)	(32,378,663)	(16,073,239)	(589,395)	(16,662,634)
15-011											
15-012	151	FUEL INVENTORY									
15-013		FOSSIL FUELS	E1	25,269,029	27,961,249	27,961,249	3,957,377	31,918,626	13,548,063	0	13,548,063
15-014											
15-015	120	NUCLEAR FUEL IN REACTOR									
15-016		FUEL WITHOUT MO. GROSS AFUDC	E1	162,405,333	134,370,079	134,370,079	8,822,296	143,192,375	60,778,912	0	60,778,912
15-017		LESS ACC. PROV. FOR AMORT.	E1	(127,028,799)	(101,502,142)	(101,502,142)	(11,282,583)	(112,784,725)	(47,872,192)	0	(47,872,192)
15-018		MO. GROSS AFUDC	100 MO	1,879,133	1,879,133	1,879,133	0	1,879,133	0	0	0
15-019		LESS ACC. PROV. FOR AMORT.	100 MO	(1,879,133)	(1,879,133)	(1,879,133)	0	(1,879,133)	0	0	0
15-020		TOTAL NUCLEAR FUEL IN REACTOR		35,376,534	32,867,937	32,867,937	(2,460,287)	30,407,650	12,906,720	0	12,906,720
15-021											
15-022		TOTAL FUEL INVENTORY		60,645,563	60,829,186	60,829,186	1,497,090	62,326,276	26,454,783	0	26,454,783
15-023											
15-024	154 & 163	MATERIALS & SUPPLIES									
15-025		FOSSIL GENERATION RELATED M&S	PROD W/O W.C.	28,024,291	28,828,124	28,828,124	0	28,828,124	12,981,438	0	12,981,438
15-026		WOLF CREEK RELATED M&S	W.C. PLANT	20,762,892	20,197,506	20,197,506	0	20,197,506	8,552,200	0	8,552,200
15-027		T&D RELATED M&S - MO	100 MO	861,330	834,308	834,308	0	834,308	0	0	0
15-028		T&D RELATED M&S - KS	100 KS	832,874	846,722	846,722	0	846,722	846,722	0	846,722
15-029		T&D RELATED M&S - ALLOCATED	T&D	8,932,613	8,971,695	8,971,695	0	8,971,695	4,172,386	0	4,172,386
15-030		MISCELLANEOUS OTHER M&S	ELEC W/O W.C.	0	0	0	0	0	0	0	0
15-031		TOTAL MATERIALS & SUPPLIES		59,414,000	59,678,355	59,678,355	0	59,678,355	26,552,745	0	26,552,745
15-032											
15-033	165	PREPAYMENTS									
15-034		GRT TAXES	100 MO	247,414	486,373	486,373	1,296,403	1,782,776	0	0	0
15-035		OTHER - GENERATION RELATED	D1	1,517,174	924,534	924,534	1,086,940	2,011,474	905,776	0	905,776
15-036		OTHER - RENTS	E2	481,944	556,366	556,366	165,714	722,080	305,560	0	305,560
15-037		GENERAL INSURANCE	ELEC W/O W.C.	1,918,816	4,697,623	4,697,623	(1,404,018)	3,293,605	1,507,516	0	1,507,516
15-038		W C INSURANCE PLANT RELATED	W.C. PLANT	707,418	392,233	392,233	388,413	780,646	330,548	0	330,548
15-039		MISCELLANEOUS OTHER	SAL & WAGES	3,132,721	2,566,543	2,566,543	977,302	3,543,845	1,592,274	0	1,592,274
15-040		POSTAGE	C2	67,061	48,729	48,729	7,406	56,135	26,006	0	26,006
15-041		TOTAL PREPAYMENTS		8,072,548	9,672,401	9,672,401	2,518,160	12,190,561	4,667,680	0	4,667,680
15-042											
15-043		TOTAL WORKING CAPITAL		128,132,111	98,663,233	98,663,233	3,153,296	101,816,529	41,601,969	(589,395)	41,012,574

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-009		O&M EXPENSE-RELATED CWC									
16-010		PAYROLL-RELATED CWC									
16-011											
16-012											
16-013		FED, STATE, & CITY INCOME TAX WITHHOLDING	TSFR 18-035	0	21,543,956	21,543,956	1,499,629	23,043,586	10,345,982	0	10,345,982
16-014		NET CWC FOR INCOME TAX WITHHOLDING	CWC-023 * 16-013	0	633,924	633,924	44,126	678,050	304,427	0	304,427
16-015											
16-016		FICA WITHHOLDING - EMPLOYEE	TSFR 18-036	0	7,763,872	7,763,872	540,427	8,304,299	3,728,418	0	3,728,418
16-017		NET CWC FOR FICA WITHHOLDING	CWC-024 * 16-016	0	229,087	229,087	15,946	245,034	110,014	0	110,014
16-018											
16-019		OTHER EMPLOYEE WITHHOLDING	TSFR 18-037	0	18,195,310	18,195,310	1,266,537	19,461,847	8,737,873	0	8,737,873
16-020		NET CWC FOR OTHER EMPLOYEE WITHHOLDING	CWC-025 * 16-019	0	482,550	482,550	33,589	516,139	231,733	0	231,733
16-021											
16-022		ACCRUED VACATION	TSFR 18-053	0	9,039,124	9,039,124	162,075	9,201,199	4,137,096	0	4,137,096
16-023		NET CWC FOR ACCRUED VACATION	CWC-027 * 16-022	0	(7,918,520)	(7,918,520)	(141,982)	(8,060,503)	(3,624,210)	0	(3,624,210)
16-024											
16-025		WOLF CREEK PROD. PAYROLL	TSFR 18-032	0	32,309,696	32,309,696	1,985,241	34,294,937	15,443,169	0	15,443,169
16-026		NET CWC FOR WOLF CREEK PROD PAYROLL	CWC-011 * 16-025	0	997,617	997,617	61,298	1,058,915	476,834	0	476,834
16-027											
16-028		WCNOC A & G PAYROLL	TSFR 18-033	0	4,117,307	4,117,307	0	4,117,307	1,854,042	0	1,854,042
16-029		NET CWC FOR WCNOC A & G PAYROLL	CWC-011 * 16-028	0	127,129	127,129	0	127,129	57,247	0	57,247
16-030											
16-031		NET OTHER PAYROLL	TSFR 18-039	0	51,245,870	51,245,870	4,034,236	55,280,105	24,813,365	0	24,813,365
16-032		NET CWC FOR NET OTHER PAYROLL	CWC-026 * 16-031	0	1,493,852	1,493,852	117,601	1,611,453	723,327	0	723,327
16-033											
16-034		FUEL & PURCHASED POWER-RELATED CWC									
16-035											
16-036		COAL & FREIGHT	TSFR 4-020	0	158,795,411	158,795,411	0	158,795,411	67,401,720	0	67,401,720
16-037		NET CWC FOR COAL & FREIGHT	CWC-013 * 16-036	0	1,740,224	1,740,224	0	1,740,224	738,649	0	738,649
16-038											
16-039		GAS - ACCT 501	TSFR 4-024	0	663,722	663,722	0	663,722	281,721	0	281,721
16-040		GAS - ACCT 547	TSFR 4-155	0	37,061,387	37,061,387	0	37,061,387	15,730,941	0	15,730,941
16-041		TOTAL GAS		0	37,725,109	37,725,109	0	37,725,109	16,012,662	0	16,012,662
16-042		NET CWC FOR GAS	CWC-014 * 16-041	0	(365,882)	(365,882)	0	(365,882)	(155,301)	0	(155,301)
16-043											
16-044		OIL - ACCT 501	TSFR 4-023	0	4,274,996	4,274,996	0	4,274,996	1,814,549	0	1,814,549
16-045		OIL - ACCT 518	TSFR 4-090	0	125,803	125,803	0	125,803	53,398	0	53,398
16-046		OIL - ACCT 548	TSFR 4-154	0	553,718	553,718	0	553,718	235,029	0	235,029
16-047		TOTAL OIL		0	4,954,517	4,954,517	0	4,954,517	2,102,976	0	2,102,976
16-048		NET CWC FOR OIL	CWC-015 * 16-047	0	225,057	225,057	0	225,057	95,527	0	95,527
16-049											
16-050		NUCLEAR FUEL LESS OIL - NON-LABOR	TSFR 4-380	0	75,323	75,323	3,678,204	3,753,527	1,593,208	0	1,593,208
16-051		NET CWC FOR NUCLEAR FUEL	CWC-011 * 16-050	0	2,326	2,326	113,571	115,897	49,193	0	49,193
16-052											
16-053		PURCHASED POWER	TSFR 4-199	0	26,417,910	26,417,910	19,224,082	45,641,992	19,595,589	0	19,595,589
16-054		NET CWC FOR PURCHASED POWER	CWC-016 * 16-053	0	(73,102)	(73,102)	(53,195)	(126,297)	(54,223)	0	(54,223)
16-055											
16-056		OTHER O&M-RELATED CWC									
16-057											
16-058		PENSIONS	TSFR 4-315	0	17,074,017	17,074,017	21,933,193	39,007,210	17,526,209	0	17,526,209
16-059		NET CWC FOR PENSIONS	CWC-018 * 16-058	0	1,173,195	1,173,195	1,507,081	2,680,276	1,204,267	0	1,204,267
16-060											
16-061		OTHER POST-EMPLOYMENT BENEFITS	TSFR 4-316	0	4,051,982	4,051,982	3,147,361	7,199,343	3,234,715	0	3,234,715
16-062		NET CWC FOR OPEB	CWC-019 * 16-061	0	52,398	52,398	40,700	93,098	41,830	0	41,830
16-063											
16-064		WC OUTAGE DEFERRAL - ACCT 524	TSFR 4-110	0	2,895,556	2,895,556	38,604	2,934,160	1,321,266	0	1,321,266
16-065		WC OUTAGE DEFERRAL - ACCT 530	TSFR 4-132	0	6,659,819	6,659,819	718,613	7,378,432	3,322,542	0	3,322,542
16-066		TOTAL WOLF CREEK OUTAGE DEFERRAL		0	9,555,375	9,555,375	757,217	10,312,592	4,643,808	0	4,643,808
16-067		NET CWC FOR WC OUTAGE DEFERRAL	CWC-012 * 16-066	0	8,314,223	8,314,223	658,862	8,973,085	4,040,622	0	4,040,622
16-068											
16-069		NUCLEAR PROD O&M EXCL.FUEL & PAYROLL	TSFR 4-376	0	22,099,093	22,099,093	1,936,853	24,035,946	11,843,728	0	11,843,728
16-070		NET CWC FOR NUC O&M EXCL FUEL & PAYROLL	CWC-011 * 16-069	0	682,347	682,347	59,804	742,151	365,695	0	365,695
16-071											
16-072											
16-073											
16-074											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-075		TOTAL O&M EXPENSES	TSFR 4-358	0	604,169,328	604,169,328	39,931,740	644,101,068	284,200,304	217,605	284,417,909
16-076		LESS: O&M EXPENSES ABOVE		0	424,963,873	424,963,873	60,165,055	485,128,928	213,014,561	0	213,014,561
16-077		NET OTHER O&M EXPENSE		0	179,205,454	179,205,454	(20,233,315)	158,972,140	71,185,744	217,605	71,403,349
16-078		NET CWC FOR OTHER O&M	CWC-010 * 16-077	0	(6,908,002)	(6,908,002)	779,953	(6,128,049)	(2,744,064)	(8,388)	(2,752,452)
16-079											
16-080		TOTAL O&M-RELATED CWC		0	888,424	888,424	3,237,352	4,125,776	1,861,566	(8,388)	1,853,178
16-081											
16-082											
16-083		INTEREST & TAXES-RELATED CWC									
16-084											
16-085		INTEREST EXPENSE	TSFR 7-048	0	60,850,227	60,850,227	8,534,829	69,385,056	30,592,137	(16,267)	30,575,870
16-086		NET CWC FOR INTEREST EXPENSE	CWC-043 * 16-085	0	(10,247,845)	(10,247,845)	(1,437,359)	(11,685,204)	(5,152,051)	2,740	(5,149,312)
16-087											
16-088		CURRENTLY PAYABLE INCOME TAXES	TSFR 7-076	0	62,052,354	62,052,354	(8,421,839)	53,630,515	21,829,202	13,531,773	35,360,976
16-089		NET CWC FOR CUR PAYABLE INCOME TAXES	CWC-042 * 16-088	0	(3,492,782)	(3,492,782)	474,046	(3,018,737)	(1,228,715)	(761,672)	(1,990,387)
16-090											
16-091		PROPERTY TAXES	TSFR 6-014	0	57,032,365	57,032,365	2,816,808	59,849,173	26,928,591	0	26,928,591
16-092		NET CWC FOR PROPERTY TAXES	CWC-030 * 16-091	0	(27,397,410)	(27,397,410)	(1,353,148)	(28,750,559)	(12,936,053)	0	(12,936,053)
16-093											
16-094		WOLF CREEK PAYROLL TAX	TSFR 6-020	0	2,577,706	2,577,706	44,917	2,622,623	1,180,979	0	1,180,979
16-095		NET CWC FOR WOLF CREEK PAYROLL TAX	CWC-011 * 16-094	0	79,591	79,591	1,387	80,978	36,465	0	36,465
16-096											
16-097		KCPL PAYROLL & OTHER MISC TAXES	TSFR 6-059	0	8,512,584	8,512,584	1,372,526	9,885,110	4,373,590	0	4,373,590
16-098		NET CWC FOR KCPL PAYROLL & MISC TAXES	CWC-031 * 16-097	0	248,614	248,614	40,085	288,699	127,733	0	127,733
16-099											
16-100		KCMO GROSS RECEIPTS TAX - 6%	100 MO	0	21,362,880	21,362,880	2,477,771	23,840,651	0	1,485,148	1,485,148
16-101		NET CWC FOR KCMO GRT - 6%	CWC-034 * 16-100	0	2,166,723	2,166,723	251,307	2,418,030	0	150,631	150,631
16-102											
16-103		KCMO GROSS RECEIPTS TAX - 4% & 1%	100 MO	0	9,185,967	9,185,967	1,067,611	10,253,578	0	639,914	639,914
16-104		NET CWC FOR KCMO GRT - 4% & 1%	CWC-035 * 16-103	0	147,730	147,730	17,170	164,900	0	10,291	10,291
16-105											
16-106		OTHER MISSOURI GROSS RECEIPTS TAX	100 MO	0	5,652,015	5,652,015	656,552	6,308,567	0	393,530	393,530
16-107		NET CWC FOR OTHER MISSOURI GRT	CWC-036 * 16-106	0	179,935	179,935	20,902	200,837	0	12,528	12,528
16-108											
16-109		KANSAS FRANCHISE TAXES	100 KS	0	10,574,155	10,574,155	821,621	11,395,776	11,395,776	0	11,395,776
16-110		NET CWC FOR KANSAS FRANCHISE TAXES	CWC-033 * 16-109	0	(654,439)	(654,439)	(50,850)	(705,289)	(705,289)	0	(705,289)
16-111											
16-112		MISSOURI SALES TAX	100 MO	0	15,262,253	15,262,253	1,769,836	17,032,089	0	1,060,820	1,060,820
16-113		NET CWC FOR MISSOURI SALES TAX	CWC-037 * 16-112	0	64,394	64,394	7,467	71,861	0	4,476	4,476
16-114											
16-115		KANSAS SALES TAX	100 KS	0	17,366,242	17,366,242	1,348,462	18,714,704	18,714,704	0	18,714,704
16-116		NET CWC FOR KANSAS SALES TAX	CWC-038 * 16-115	0	39,966	39,966	3,103	43,069	43,069	0	43,069
16-117											
16-118		MISSOURI USE TAX	100 MO	0	1,109,621	1,109,621	0	1,109,621	0	0	0
16-119		NET CWC FOR MISSOURI USE TAX	CWC-039 * 16-118	0	(147,656)	(147,656)	0	(147,656)	0	0	0
16-120											
16-121		KANSAS USE TAX	100 KS	0	114,935	114,935	0	114,935	114,935	0	114,935
16-122		NET CWC FOR KANSAS USE TAX	CWC-039 * 16-121	0	(15,294)	(15,294)	0	(15,294)	(15,294)	0	(15,294)
16-123											
16-124		TOTAL INTEREST & TAXES-RELATED CWC		0	(39,028,472)	(39,028,472)	(2,025,891)	(41,054,363)	(19,830,135)	(581,007)	(20,411,142)
16-125											
16-126											
16-127		NON-RETAIL REVENUE-RELATED CWC									
16-128											
16-129		MISCELLANEOUS REVENUE	TSFR -(2-031)	0	(14,483,283)	(14,483,283)	(109,386)	(14,592,669)	(6,301,491)	0	(6,301,491)
16-130		NET CWC FOR MISCELLANEOUS REVENUE	CWC-017 * 16-129	0	468,227	468,227	3,536	471,763	203,719	0	203,719
16-131											
16-132		BULK POWER SALES	TSFR -(2-042)	0	(186,602,694)	(186,602,694)	64,244,693	(122,358,001)	(52,325,233)	0	(52,325,233)
16-133		NET CWC FOR BULK POWER SALES	CWC-017 * 16-132	0	6,032,635	6,032,635	(2,076,952)	3,955,683	1,691,610	0	1,691,610
16-134											
16-135		SALES FOR RESALE	TSFR -(2-047)	0	(3,788,509)	(3,788,509)	0	(3,788,509)	0	0	0
16-136		NET CWC FOR SALES FOR RESALE	CWC-017 * 16-135	0	122,478	122,478	0	122,478	0	0	0
16-137											
16-138		TOTAL NON-RETAIL REVENUE-RELATED CWC		0	6,623,340	6,623,340	(2,073,415)	4,549,924	1,895,330	0	1,895,330
16-139											
16-140											

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 16 - CASH WORKING CAPITAL
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
16-141		TOTAL CASH WORKING CAPITAL		0	(31,516,709)	(31,516,709)	(861,954)	(32,378,663)	(16,073,239)	(589,395)	(16,662,634)

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 SCHEDULE 18 - ALLOCATION OF SALARIES AND WAGES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
18-009		SALARIES AND WAGES									
18-010		ELECTRIC OPERATION AND MAINTENANCE									
18-011		PRODUCTION - DEMAND RELATED	D1	0	71,523,649	71,523,649	6,685,834	78,209,483	35,218,093	0	35,218,093
18-012		PRODUCTION - ENERGY RELATED	E1	0	5,241,106	5,241,106	486,947	5,728,053	2,431,308	0	2,431,308
18-013		TRANSMISSION	TRAN EXP	0	2,918,798	2,918,798	272,698	3,191,496	1,453,303	0	1,453,303
18-014		DISTRIBUTION	DIST EXP	0	14,391,065	14,391,065	1,299,513	15,690,578	7,203,794	0	7,203,794
18-015		SUBTOTAL P T D		0	94,074,618	94,074,618	8,744,992	102,819,610	46,306,498	0	46,306,498
18-016											
18-017		CUSTOMER ACCOUNTING	CUS AC EXP	0	6,683,024	6,683,024	627,674	7,310,698	3,163,589	0	3,163,589
18-018		CUSTOMER SERVICES	CUS SV EXP	0	737,342	737,342	69,433	806,775	367,240	0	367,240
18-019		SALES	SALES EXP	0	488,992	488,992	46,046	535,038	247,868	0	247,868
18-020		SUBTOTAL CA, CS & SALES		0	7,909,358	7,909,358	743,153	8,652,511	3,778,697	0	3,778,697
18-021		SUBTOTAL SALARIES & WAGES W/O A&G		0	101,983,976	101,983,976	9,488,145	111,472,121	50,085,195	0	50,085,195
18-022		ADMINISTRATIVE & GENERAL	SAL & WAGES	0	42,231,159	42,231,159	0	42,231,159	18,974,752	0	18,974,752
18-023											
18-024		TOTAL SALARIES AND WAGES		0	144,215,135	144,215,135	9,488,145	153,703,280	69,059,946	0	69,059,946
18-025											
18-026											
18-027											
18-028											
18-029											
18-030		RECAPS FOR CASH WORKING CAPITAL									
18-031		TOTAL SALARIES & WAGES	TSFR 18-024	0	144,215,135	144,215,135	9,488,145	153,703,280	69,059,946	0	69,059,946
18-032		LESS: WOLF CREEK PRODUCT. PAYROLL	D1	0	32,309,696	32,309,696	1,985,241	34,294,937	15,443,169	0	15,443,169
18-033		LESS: WCNOC A & G PAYROLL	D1	0	4,117,307	4,117,307	0	4,117,307	1,854,042	0	1,854,042
18-034		NET SALARIES & WAGES W/O WOLF CK		0	107,788,132	107,788,132	7,502,904	115,291,036	51,762,735	0	51,762,735
18-035		LESS: FED, STATE, & CITY INC TAX WITHHOLDING	CWC-052 * 18-034	0	21,543,956	21,543,956	1,499,629	23,043,586	10,345,982	0	10,345,982
18-036		LESS: FICA WITHHOLDING - EMPLOYEE	CWC-053 * 18-034	0	7,763,872	7,763,872	540,427	8,304,299	3,728,418	0	3,728,418
18-037		LESS: OTHER EMPLOYEE WITHHOLDINGS	CWC-054 * 18-034	0	18,195,310	18,195,310	1,266,537	19,461,847	8,737,873	0	8,737,873
18-038		LESS: ACCRUED VACATION - O&M	TSFR 18-053	-	9,039,124	9,039,124	162,075	9,201,199	4,137,096	-	4,137,096
18-039		NET OTHER PAYROLL		-	51,245,870	51,245,870	4,034,236	55,280,105	24,813,365	-	24,813,365
18-040											
18-041		PERCENT OF PAYROLL EXPENSED									
18-042		TOTAL PAYROLL CHARGED TO O&M	TSFR 18-024	0	144,215,135	144,215,135	9,488,145	153,703,280	69,059,946	0	69,059,946
18-043		TOTAL PAYROLL INCL WIP	SAL & WAGES	0	201,797,610	201,797,610	9,488,145	211,285,755	94,932,151	0	94,932,151
18-044		% OF PAYROLL TO O&M (blended KCPL & Wolf Creek)	18-042 / 18-043	100.00%	71.47%	71.47%		72.75%	72.75%	100.00%	72.75%
18-045											
18-046		ACCRUED VACATION									
18-047		KCPL (242900 THRU 242909)	SAL & WAGES	0	9,195,728	9,195,728	0	9,195,728	4,131,704	0	4,131,704
18-048		LESS: JOINT PARTNER SHARE	SAL & WAGES	0	589,446	589,446	0	589,446	264,842	0	264,842
18-049		KCPL NET OF PARTNER SHARE		0	8,606,282	8,606,282	0	8,606,282	3,866,862	0	3,866,862
18-050		WCNOC (242009)	WC PROD PAY	0	4,042,000	4,042,000	0	4,042,000	1,820,131	0	1,820,131
18-051		TOTAL ACCRUED VACATION		0	12,648,282	12,648,282	0	12,648,282	5,686,993	0	5,686,993
18-052		% TO O&M	TSFR 18-044	100.00%	71.47%	71.47%		72.75%	72.75%	100.00%	72.75%
18-053		ACCRUED VACATION - O&M	18-051 * 18-052	0	9,039,124	9,039,124	162,075	9,201,199	4,137,096	0	4,137,096

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 ALLOCATORS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
INPUT ALLOCATORS									
100 KS	100% KANSAS		100.0000%	100.0000%	100.0000%		100.0000%	100.0000%	
100 MO	100% MISSOURI		100.0000%	100.0000%	100.0000%		100.0000%	0.0000%	
100 WS	100% WHOLESALE		100.0000%	100.0000%	100.0000%		100.0000%	0.0000%	
C1	CUSTOMERS - ELECTRIC (RETAIL ONLY)		100.0000%	100.0000%	100.0000%		496,214	229,885	46.3278%
C2	CUSTOMERS - WS AND RETAIL		100.0000%	100.0000%	100.0000%		496,222	229,885	46.3270%
D1	PRODUCTION DEMAND		100.0000%	100.0000%	100.0000%		2,724.6	1,226.9	45.0305%
D2	PRODUCTION DEMAND		100.0000%	100.0000%	100.0000%		2,724.6	1,226.9	45.0305%
D3	TRANSMISSION DEMAND		100.0000%	100.0000%	100.0000%		2,724.6	1,226.9	45.0305%
E1	ENERGY WITH LOSSES		100.0000%	100.0000%	100.0000%		16,265,244	6,903,886	42.4456%
E2	ENERGY WITHOUT LOSSES		100.0000%	100.0000%	100.0000%		15,405,696	6,519,165	42.3166%
CALCULATED ALLOCATORS									
303	TOTAL MISC. INTANGIBLE PLANT ALLOCATOR	TSFR 11-282	96,405,044 100.0000%	100,426,986 100.0000%	100,426,986 100.0000%	7,681,481	108,108,467 100.0000%	49,023,891 45.3469%	0
311	PROD. STRUCTURES & IMPROVEMENTS ALLOCATOR	TSFR 11-017	94,647,559 100.0000%	95,240,794 100.0000%	95,240,794 100.0000%	3,725,302	98,966,096 100.0000%	44,564,891 45.0305%	0
312 BP	BOILER PLANT EQUIPMENT ALLOCATOR	TSFR 11-019	546,507,090 100.0000%	549,554,775 100.0000%	549,554,775 100.0000%	60,215,833	609,770,608 100.0000%	274,582,529 45.0305%	0
312 UT	UNIT TRAIN PLANT ALLOCATOR	TSFR 11-020	23,497,306 100.0000%	23,497,306 100.0000%	23,497,306 100.0000%	(26,126)	23,471,180 100.0000%	10,569,181 45.0305%	0
314	TURBOGENERATOR UNITS PLANT ALLOCATOR	TSFR 11-026	228,000,758 100.0000%	229,314,583 100.0000%	229,314,583 100.0000%	12,917,026	242,231,609 100.0000%	109,078,016 45.0305%	0
315	ACCESSORY ELEC EQUIP PLANT ALLOCATOR	TSFR 11-031	128,428,288 100.0000%	128,370,775 100.0000%	128,370,775 100.0000%	6,731,907	135,102,682 100.0000%	60,837,363 45.0305%	0
316	MISC POWER PLANT EQUIPMENT ALLOCATOR	TSFR 11-035	26,331,730 100.0000%	26,612,464 100.0000%	26,612,464 100.0000%	1,185,862	27,798,326 100.0000%	12,517,715 45.0305%	0
321	NUCLEAR PROD S & I TOTAL ALLOCATOR	TSFR 11-046	418,167,750 100.0000%	418,167,749 100.0000%	418,167,749 100.0000%	(121,942)	418,045,807 100.0000%	179,616,445 42.9657%	0
322	REACTOR PLANT EQUIP TOTAL ALLOCATOR	TSFR 11-050	684,796,246 100.0000%	688,541,800 100.0000%	688,541,800 100.0000%	136,174	688,677,974 100.0000%	287,977,247 41.8160%	0
323	NUCLEAR TURBOGENERATOR PLANT TOTAL ALLOCATOR	TSFR 11-054	171,747,575 100.0000%	171,898,146 100.0000%	171,898,146 100.0000%	1,525,731	173,423,877 100.0000%	75,458,634 43.5111%	0
324	ACCESSORY ELEC EQUIP PLANT TOTAL ALLOCATOR	TSFR 11-058	139,113,611 100.0000%	141,535,684 100.0000%	141,535,684 100.0000%	(1,262,839)	140,272,845 100.0000%	60,238,180 42.9436%	0
325	MISC POWER PLANT EQUIPMENT TOTAL ALLOCATOR	TSFR 11-062	70,405,501 100.0000%	70,673,674 100.0000%	70,673,674 100.0000%	(1,120,322)	69,553,352 100.0000%	30,796,015 44.2768%	0
	REGULATORY DISALLOWANCES TOTAL	TSFR 11-070	(138,206,345)	(137,912,486)	(137,912,486)	15,061,866	(122,850,620)	(55,320,203)	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 ALLOCATORS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
328	ALLOCATOR		100.0000%	100.0000%	100.0000%		100.0000%	45.0305%	
350 LR	TRANSMISSION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-102	22,908,465 100.0000%	22,908,465 100.0000%	22,908,465 100.0000%	0 0.0000%	22,908,465 100.0000%	10,461,843 45.6680%	0
352	TRANSMISSION STRUCTURES & IMPR TOTAL ALLOCATOR	TSFR 11-107	4,414,988 100.0000%	4,624,605 100.0000%	4,624,605 100.0000%	(26,402)	4,598,203 100.0000%	2,063,525 44.8768%	0
352 SUB	TRANSMISSION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-105	4,399,294 100.0000%	4,608,911 100.0000%	4,608,911 100.0000%	(26,402)	4,582,509 100.0000%	2,063,525 45.0305%	0
353	TRANSMISSION STATION EQUIPMENT TOTAL ALLOCATOR	TSFR 11-112	134,205,248 100.0000%	148,905,613 100.0000%	148,905,613 100.0000%	2,549,516	151,455,129 100.0000%	67,949,572 44.8645%	0
353 SUB	TRANSMISSION STATION EQUIPMENT ALLOCATOR	TSFR 11-109	127,349,424 100.0000%	140,152,445 100.0000%	140,152,445 100.0000%	2,549,516	142,701,961 100.0000%	64,259,354 45.0305%	0
354	TRANSMISSION TOWERS & FIXTURES ALLOCATOR	TSFR 11-114	4,029,692 100.0000%	4,029,692 100.0000%	4,029,692 100.0000%	(22,460)	4,007,232 100.0000%	1,804,475 45.0305%	0
355	TRANSMISSION POLES & FIXTURES TOTAL ALLOCATOR	TSFR 11-122	96,598,451 100.0000%	91,821,060 100.0000%	91,821,060 100.0000%	3,614,192	95,435,252 100.0000%	45,656,110 47.8399%	0
355 SUB	TRANSMISSION POLES & FIXTURES ALLOCATOR	TSFR 11-120	96,594,945 100.0000%	91,817,554 100.0000%	91,817,554 100.0000%	3,614,192	95,431,746 100.0000%	45,656,110 47.8416%	0
356	TRANS OVERHEAD COND & DEVICES TOTAL ALLOCATOR	TSFR 11-130	76,426,030 100.0000%	82,165,686 100.0000%	82,165,686 100.0000%	4,027,457	86,193,143 100.0000%	41,247,747 47.8550%	0
356 SUB	TRANSMISSION OVERHEAD COND & DEVICES ALLOCATOR	TSFR 11-128	76,423,478 100.0000%	82,163,134 100.0000%	82,163,134 100.0000%	4,027,457	86,190,591 100.0000%	41,247,747 47.8564%	0
357	TRANSMISSION UNDERGROUND CONDUIT ALLOCATOR	TSFR 11-132	3,080,287 100.0000%	3,080,287 100.0000%	3,080,287 100.0000%	(17,572)	3,062,715 100.0000%	1,379,155 45.0305%	0
358	TRANS UNDERGROUND CONDUIT & DEVICES ALLOCATOR	TSFR 11-134	2,822,718 100.0000%	2,822,718 100.0000%	2,822,718 100.0000%	(132,551)	2,690,167 100.0000%	1,211,395 45.0305%	0
360 LR	DISTRIBUTION LAND RIGHTS ALLOC. MISSOURI BASIS	TSFR 11-148	15,395,989 100.0000%	15,512,261 100.0000%	15,512,261 100.0000%	0	15,512,261 100.0000%	6,353,120 40.9555%	0
361	DISTRIBUTION STRUCTURES & IMPROV ALLOCATOR	TSFR 11-155	10,190,411 100.0000%	10,210,166 100.0000%	10,210,166 100.0000%	(94,301)	10,115,865 100.0000%	4,952,419 48.9570%	0
362 SUB	DISTRIBUTION STATION EQUIP SUBTOTAL ALLOCATOR	TSFR 11-160	141,387,391 100.0000%	142,291,116 100.0000%	142,291,116 100.0000%	10,164,962	152,456,078 100.0000%	64,838,767 42.5295%	0
362 COM	DISTRIBUTION STATION EQUIP - COMMUN EQUIP ALLOCATOR	TSFR 11-165	3,446,289 100.0000%	3,446,289 100.0000%	3,446,289 100.0000%	0	3,446,289 100.0000%	1,634,744 47.4349%	0
362	DISTRIBUTION STATION EQUIP TOTAL ALLOCATOR	TSFR 11-167	144,833,680 100.0000%	145,737,405 100.0000%	145,737,405 100.0000%	10,164,962	155,902,367 100.0000%	66,473,511 42.6379%	0
364	DISTRIBUTION POLES, TOWERS & FIXTURES ALLOCATOR	TSFR 11-172	217,793,275 100.0000%	221,795,451 100.0000%	221,795,451 100.0000%	16,035,372	237,830,823 100.0000%	109,654,244 46.1060%	0
365	DISTRIBUTION OH CONDUIT & DEVICES ALLOCATOR	TSFR 11-177	178,568,166 100.0000%	181,895,627 100.0000%	181,895,627 100.0000%	13,960,585	195,856,212 100.0000%	87,478,308 44.6646%	0
366	DISTRIBUTION UG CONDUIT ALLOCATOR	TSFR 11-182	141,835,056 100.0000%	144,079,376 100.0000%	144,079,376 100.0000%	8,863,674	152,943,050 100.0000%	71,382,048 46.6723%	0
367	DISTRIBUTION UG CONDUIT & DEVICES ALLOCATOR	TSFR 11-187	311,570,545 100.0000%	319,549,141 100.0000%	319,549,141 100.0000%	15,728,469	335,277,610 100.0000%	165,859,067 49.4692%	0
	DISTRIBUTION LINE TRANSFORMERS	TSFR 11-200	209,008,095	210,234,020	210,234,020	2,484,333	212,718,353	89,321,437	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 ALLOCATORS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
368	ALLOCATOR		100.0000%	100.0000%	100.0000%		100.0000%	41.9905%	
369	DISTRIBUTION SERVICES ALLOCATOR	TSFR 11-205	78,574,149 100.0000%	79,866,999 100.0000%	79,866,999 100.0000%	252,548	80,119,547 100.0000%	39,089,153 48.7885%	0
370	DISTRIBUTION METERS ALLOCATOR	TSFR 11-218	83,210,237 100.0000%	83,707,051 100.0000%	83,707,051 100.0000%	(833,659)	82,873,392 100.0000%	37,560,776 45.3231%	0
371	DIST INSTALLATION ON CUST PREMISES ALLOCATOR	TSFR 11-223	9,122,385 100.0000%	9,333,370 100.0000%	9,333,370 100.0000%	292,973	9,626,343 100.0000%	2,657,531 27.6069%	0
373	DISTRIBUTION STREET LIGHTS & TF SG ALLOCATOR	TSFR 11-228	35,259,691 100.0000%	35,621,628 100.0000%	35,621,628 100.0000%	191,423	35,813,051 100.0000%	28,118,272 78.5140%	0
392	TRANSPORTATION EQUIPMENT ALLOCATOR	TSFR 11-243	29,254,822 100.0000%	29,120,792 100.0000%	29,120,792 100.0000%	2,326,049	31,446,841 100.0000%	14,624,700 46.5061%	0
396	POWER OPERATED EQUIPMENT ALLOCATOR	TSFR 11-247	12,011,520 100.0000%	11,907,168 100.0000%	11,907,168 100.0000%	(1,252,649)	10,654,519 100.0000%	4,955,001 46.5061%	0
397	GEN PLANT COMMUNICATIONS EQUIP TOTAL ALLOCATOR	TSFR 11-251	78,329,578 100.0000%	80,476,016 100.0000%	80,476,016 100.0000%	1,040,175	81,516,191 100.0000%	37,905,687 46.5008%	0
904	UNCOLLECTIBLE ACCOUNTS ALLOCATOR	TSFR 4-277	0 100.0000%	0 100.0000%	0 100.0000%	4,858,095	4,858,095 100.0000%	1,481,065 30.4865%	217,605
ACC DEF TX	ACCUM. DEFERRED TAXES ALLOCATOR	TSFR 8-065	0 100.0000%	546,178,688 100.0000%	546,178,688 100.0000%	2,063,362	548,242,050 100.0000%	251,137,303 45.8077%	0
CUS AC EXP	TOTAL CUST. ACCT. EXPENSE ALLOCATOR	TSFR 4-279	0 1.000000	15,162,286 1.000000	15,162,286 1.000000	10,038,822	25,201,107 1.000000	10,905,382 0.432734	217,605
CUS DEP	INTEREST ON CUSTOMER DEPOSITS ALLOCATOR	TSFR 1-055	7,565,381 100.0000%	7,478,137 100.0000%	7,478,137 100.0000%	0	7,478,137 100.0000%	1,937,355 25.9069%	0
CUS SV EXP	TOTAL CUST. SERVICES EXPENSE ALLOCATOR	TSFR 4-289	0 100.0000%	2,327,168 100.0000%	2,327,168 100.0000%	1,120,156	3,447,324 100.0000%	1,569,203 45.5195%	0
DIST EXP	TOTAL DISTRIBUTION EXPENSE ALLOCATOR	TSFR 4-269	0 100.0000%	44,089,764 100.0000%	44,089,764 100.0000%	429,044	44,518,808 100.0000%	20,439,293 45.9116%	0
DIST MTC	TOTAL DISTRIBUTION MAINTENANCE ALLOCATOR	TSFR 4-264	0 100.0000%	23,031,940 100.0000%	23,031,940 100.0000%	56,952	23,088,893 100.0000%	10,880,212 47.1231%	0
DIST OPS	TOTAL DISTRIBUTION OPERATIONS ALLOCATOR	TSFR 4-250	0 100.0000%	8,423,586 100.0000%	8,423,586 100.0000%	405,851	8,829,437 100.0000%	3,932,675 44.5405%	0
DIST PLANT	TOTAL DISTRIBUTION PLANT ALLOCATOR	TSFR 11-230	1,443,303,561 100.0000%	1,465,484,378 100.0000%	1,465,484,378 100.0000%	69,053,535	1,534,537,913 100.0000%	714,138,787 46.5377%	0
DIST RESERVE	DISTRIBUTION RESERVE ALLOCATOR	TSFR 12-142	522,714,003 100.0000%	531,473,617 100.0000%	531,473,617 100.0000%	72,354,126	603,827,743 100.0000%	275,599,999 45.6422%	0
ELEC W/O W.C.	TOTAL ELEC. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-301	3,859,407,132 100.0000%	3,896,926,503 100.0000%	3,896,926,503 100.0000%	173,661,706	4,070,588,209 100.0000%	1,863,149,465 45.7710%	0
GEN PLANT	TOTAL GENERAL PLANT ALLOCATOR	TSFR 11-255	199,373,263 100.0000%	202,343,185 100.0000%	202,343,185 100.0000%	3,230,891	205,574,076 100.0000%	94,251,383 45.8479%	0
GEN RESERVE	GENERAL PLANT RESERVE ALLOCATOR	TSFR 12-167	79,848,213 100.0000%	83,374,800 100.0000%	83,374,800 100.0000%	(33,649,484)	49,725,316 100.0000%	22,743,194 45.7377%	0
NET PLANT	TOTAL NET ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-309	2,797,413,642 100.0000%	2,808,242,735 100.0000%	2,808,242,735 100.0000%	135,540,801	2,943,783,536 100.0000%	1,308,919,210 44.4638%	0
	TOTAL PRODUCTION PLANT	TSFR 11-093	3,123,601,417	3,122,952,427	3,122,952,427	98,701,177	3,221,653,604	1,413,869,933	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 ALLOCATORS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

ALLOCATOR	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605
PROD PLANT	ALLOCATOR		100.0000%	100.0000%	100.0000%		100.0000%	43.8865%	
PROD RESERVE	PRODUCTION RESERVE ALLOCATOR	TSFR 12-086	1,589,058,165 100.0000%	1,609,558,726 100.0000%	1,609,558,726 100.0000%	(12,658,008)	1,596,900,718 100.0000%	721,839,339 45.2025%	0
PROD W/O W.C.	PROD. PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-297	1,774,165,495 100.0000%	1,766,636,275 100.0000%	1,766,636,275 100.0000%	83,703,619	1,850,339,894 100.0000%	833,216,625 45.0305%	0
W.C. PLANT	WOLF CREEK PRODUCTION PLANT ALLOCATOR	TSFR 11-072	1,349,435,922 100.0000%	1,356,316,152 100.0000%	1,356,316,152 100.0000%	14,997,558	1,371,313,710 100.0000%	580,653,309 42.3429%	0
PTD	TOTAL PROD. TRANS. DIST. PLANT ALLOCATOR	TSFR 11-234	4,912,969,624 100.0000%	4,950,377,361 100.0000%	4,950,377,361 100.0000%	177,746,892	5,128,124,253 100.0000%	2,300,495,117 44.8604%	0
PTD W/O W.C.	PROD.TRANS.DIST PLANT W/O WOLF CREEK ALLOCATOR	TSFR 11-305	3,563,533,702 100.0000%	3,594,061,209 100.0000%	3,594,061,209 100.0000%	162,749,334	3,756,810,543 100.0000%	1,719,841,809 45.7793%	0
SAL & WAGES	TOTAL SALARIES & WAGES W/O A&G ALLOCATOR	TSFR 18-021	0 100.0000%	101,983,976 100.0000%	101,983,976 100.0000%	9,488,145	111,472,121 100.0000%	50,085,195 44.9307%	0
SALES EXP	TOTAL SALES EXPENSE ALLOCATOR	TSFR 4-299	0 100.0000%	782,752 100.0000%	782,752 100.0000%	46,046	828,798 100.0000%	383,959 46.3272%	0
T&D	TOTAL TRANS. AND DIST. PLANT ALLOCATOR	TSFR 11-232	1,789,368,207 100.0000%	1,827,424,934 100.0000%	1,827,424,934 100.0000%	79,045,715	1,906,470,649 100.0000%	886,625,184 46.5061%	0
TOTAL PLANT	TOTAL ELECTRIC PLANT IN SERVICE ALLOCATOR	TSFR 11-288	5,208,843,054 100.0000%	5,253,242,655 100.0000%	5,253,242,655 100.0000%	188,659,264	5,441,901,919 100.0000%	2,443,802,774 44.9071%	0
TRAN EXP	TOTAL TRANSMISSION EXPENSE ALLOCATOR	TSFR 4-238	0 100.0000%	20,087,556 100.0000%	20,087,556 100.0000%	3,383,900	23,471,456 100.0000%	10,688,133 45.5367%	0
TRAN PLANT	TOTAL TRANSMISSION PLANT ALLOCATOR	TSFR 11-136	346,064,646 100.0000%	361,940,556 100.0000%	361,940,556 100.0000%	9,992,180	371,932,736 100.0000%	172,486,397 46.3757%	0
TRAN RESERVE	TRANSMISSION RESERVE ALLOCATOR	TSFR 12-120	149,942,317 100.0000%	150,662,817 100.0000%	150,662,817 100.0000%	24,713,312	175,376,129 100.0000%	81,928,685 46.7160%	0
WC PROD PAY	TOTAL WOLF CREEK PROD. PAYROLL ALLOCATOR	TSFR 4-374	0 100.0000%	32,325,019 100.0000%	32,325,019 100.0000%	3,043,919	35,368,938 100.0000%	15,926,797 45.0305%	0

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 MISCELLANEOUS PERCENTS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
%-009	<u>INCOME TAXES</u>									
%-010	FEDERAL TAX RATE	35%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
%-011	STATE TAX RATE	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
%-012	DEDUCTIBLE PORTION OF FED TAX FOR STATE TA	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-013	DEDUCTIBLE PORTION OF CITY TAX FOR STATE TA	0%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-014	CALCULATED KCMO EARNINGS TAX	7-055 / 7-053			0.34%	0.34%	0.34%	0.00%	0.00%	0.00%
%-015	AVERAGE ENVIRONMENTAL TAX RATE	ASSIGN			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
%-016	DEPR CHG THRU CLEARING-OP (EXPENSE %)	ASSIGN	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%	62.13%
%-017	CALCULATED EFFECTIVE TAX RATE		39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%	39.78%
%-018										
%-019	<u>CALCULATED REVENUE TAXES FOR CWC.ADJ</u>									
%-020	CALCULATED KCMO GRT (6%) ON MO BASE REV	16-100 / 2-010			4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
%-021	CALCULATED KCMO GRT (3-4%) ON MO BASE REV	16-103 / 2-010			1.87%	1.87%	1.87%	1.87%	1.87%	1.87%
%-022	CALCULATED OTHER MO GRT ON MO BASE REV	16-106 / 2-010			1.15%	1.15%	1.15%	1.15%	1.15%	1.15%
%-023	CALCULATED KS FRANCHISE TAX ON KS BASE REV	16-109 / 2-013			2.62%	2.62%	2.62%	2.62%	2.62%	2.62%
%-024	CALCULATED MO SALES TAX ON MO BASE REV	16-112 / 2-010			3.10%	3.10%	3.10%	3.10%	3.10%	3.10%
%-025	CALCULATED KS SALES TAX ON KS BASE REV	16-115 / 2-013			4.30%	4.30%	4.30%	4.30%	4.30%	4.30%
%-026										
%-027	<u>CAPITAL STRUCTURE</u>									
** %-028	LONG-TERM DEBT				45.24%	45.24%	45.24%	45.24%	45.24%	45.24%
** %-029	PREFERRED STOCK				1.33%	1.33%	1.33%	1.33%	1.33%	1.33%
** %-030	COMMON EQUITY				53.43%	53.43%	53.43%	53.43%	53.43%	53.43%
%-031	TOTAL				100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
%-032										
%-033	<u>CAPITAL COST</u>									
%-034	LONG-TERM DEBT	ASSIGN			6.09%	6.09%	6.09%	6.09%	6.09%	6.09%
%-035	PREFERRED STOCK	ASSIGN			4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
%-036	COMMON EQUITY	ASSIGN			11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
%-037										
%-038	<u>WTD COST OF CAPITAL</u>									
%-039	LONG-TERM DEBT	%-028 * %-034			2.76%	2.76%	2.76%	2.76%	2.76%	2.76%
%-040	PREFERRED STOCK	%-029 * %-035			0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
%-041	COMMON EQUITY	%-030 * %-036			6.01%	6.01%	6.01%	6.01%	6.01%	6.01%
%-042	TOTAL				8.83%	8.83%	8.83%	8.83%	8.83%	8.83%

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KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 CASH WORKING CAPITAL PERCENTS
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	DESCRIPTION	ALLOCATION BASIS	(A) REVENUE LAG	(B) EXPENSE LAG	(C) NET LAG (A-B)	(D) CWC FACTOR (C/365)
CWC-009	Operations and Maintenance Expense					
CWC-010	Cash Vouchers, excl itemizations below	ASSIGN	25.08	39.15	(14.07)	-3.8548%
CWC-011	WCNOC Operations & Nucl fuel	ASSIGN	25.08	13.81	11.27	3.0877%
CWC-012	Wolf Creek Refueling Outage Accrual	ASSIGN	25.08	(292.51)	317.59	87.0110%
CWC-013	Purchased Coal & Freight	ASSIGN	25.08	21.08	4.00	1.0959%
CWC-014	Purchased Gas & Transportaion	ASSIGN	25.08	28.62	(3.54)	-0.9699%
CWC-015	Purchased Oil & Transportation	ASSIGN	25.08	8.50	16.58	4.5425%
CWC-016	Purchased Power	ASSIGN	25.08	26.09	(1.01)	-0.2767%
CWC-017	Bulk Power Sales & Other Rev	ASSIGN	25.08	36.88	(11.80)	-3.2329%
CWC-018	Pension Fund Payments	ASSIGN	25.08	-	25.08	6.8712%
CWC-019	Other Post Employment Benefits (OPEB)	ASSIGN	25.08	20.36	4.72	1.2932%
CWC-020						
CWC-021						
CWC-022	Payroll-Related O&M					
CWC-023	Federal, State & City Income Tax Withheld	ASSIGN	25.08	14.34	10.74	2.9425%
CWC-024	FICA Taxes Withheld - Employee	ASSIGN	25.08	14.31	10.77	2.9507%
CWC-025	Other Employee Withholdings	ASSIGN	25.08	15.40	9.68	2.6521%
CWC-026	Net Payroll	ASSIGN	25.08	14.440	10.64	2.9151%
CWC-027	Accrued Vacation	ASSIGN	25.08	344.83	(319.75)	-87.6027%
CWC-028						
CWC-029	Taxes					
CWC-030	Ad Valorem / Property	ASSIGN	25.08	200.42	(175.34)	-48.0384%
CWC-031	FICA Taxes - Employers	ASSIGN	25.08	14.42	10.66	2.9205%
CWC-032	Unemployment Taxes - FUTA / SUTA	ASSIGN	25.08	68.28	(43.20)	-11.8356%
CWC-033	KS-City Franchise Taxes	ASSIGN	25.08	47.67	(22.59)	-6.1890%
CWC-034	MO Gross Receipts Taxes - 6%	ASSIGN	25.08	(11.94)	37.02	10.1425%
CWC-035	MO Gross Receipts Taxes - 4%	ASSIGN	25.08	19.21	5.87	1.6082%
CWC-036	MO Gross Receipts Taxes - Other Cities	ASSIGN	25.08	13.46	11.62	3.1836%
CWC-037	Sales Taxes-MO	ASSIGN	25.08	23.54	1.54	0.4219%
CWC-038	Sales Taxes-KS	ASSIGN	25.08	24.24	0.84	0.2301%
CWC-039	Use Taxes	ASSIGN	25.08	73.65	(48.57)	-13.3068%
CWC-040						
CWC-041						
CWC-042	Currently Payable Income taxes	ASSIGN	25.08	45.63	(20.55)	-5.6288%
CWC-043	Interest Expense	ASSIGN	25.08	86.55	(61.47)	-16.8411%
CWC-044						
CWC-045						
CWC-046						
CWC-047	Total Gross Payroll (projected 12 MO ended 12-2006)		203,812,513			
CWC-048	Less : Gross Payroll paid by WCNOC		39,888,065			
CWC-049	Gross Payroll - Incurred internally		<u>163,924,448</u>			
CWC-050						
CWC-051	Payroll Withholdings - Incurred Internally -% based on 2005 CWC study					
CWC-052	Federal, State & City Income Tax Withheld		32,764,100	19.9873%		
CWC-053	FICA Taxes Withheld - Employee		11,807,315	7.2029%		
CWC-054	Other Employee Withholdings		<u>27,671,470</u>	16.8806%		
CWC-055	Total Withholdings		<u>72,242,886</u>	44.0708%		

KANSAS CITY POWER & LIGHT CO.
 KANSAS REVENUE REQUIREMENT
 DEPR % - JURISDICTIONAL DEPRECIATION RATES
 2006 TEST YEAR INCL KNOWN & MEAS TO 9-30-07

LINE NO.	ACCT. NO.	DESCRIPTION	ALLOCATION BASIS	Q1-3 2006 ACTUAL COL. 599	Q4 2006 PROJECTED COL. 600	SYSTEM TOTAL COL. 601	ADJUSTMENTS COL. 602	ADJUSTED TOTAL COL. 603	KANSAS JURISDICTION COL. 604	PROFORMA ADJUSTMENTS COL. 605	PROFORMA JURISDICTION COL. 606
D-009		PRODUCTION PLANT									
D-010		STEAM									
D-011	310	LAND & LAND RIGHTS	ASSIGN						0.00%		
D-012		TOTAL ACCOUNT 310									
D-013											
D-014	311	STRUCTURES & IMPROVEMENTS	ASSIGN						3.44%		
D-015		LEASE HOLD IMPROVEMENTS - P&M	ASSIGN						11.55%		
D-016		STRUCTURES & IMPROVEMENTS - H5	ASSIGN						0.85%		
D-017		TOTAL ACCOUNT 311									
D-018											
D-019	312	BOILER PLANT EQUIPMENT	ASSIGN						4.12%		
D-020		UNIT TRAINS	ASSIGN						6.00%		
D-021		AQC EQUIPMENT	ASSIGN						10.00%		
D-022		BOILER PLANT EQUIPMENT - H5	ASSIGN						1.02%		
D-023		TOTAL ACCOUNT 312									
D-024											
D-025	314	TURBOGENERATOR UNITS	ASSIGN						2.36%		
D-026		TOTAL ACCOUNT 314									
D-027											
D-028	315	ACCESSORY ELECTRIC EQUIPMENT	ASSIGN						2.82%		
D-029		ACCESSORY ELECTRIC EQUIPMENT - H5	ASSIGN						0.70%		
D-030		ACC ELEC EQUIP - COMPUTERS (LIKE 391)	ASSIGN						3.07%		
D-031		TOTAL ACCOUNT 315									
D-032											
D-033	316	MISC. POWER PLANT EQUIPMENT	ASSIGN						4.16%		
D-034		MISC. POWER PLANT EQUIPMENT - H5	ASSIGN						1.03%		
D-035		TOTAL ACCOUNT 316									
D-036											
D-037		TOTAL STEAM PLANT									
D-038											
D-039		NUCLEAR									
D-040	320	LAND & LAND RIGHTS	ASSIGN						0.00%		
D-041		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-042		TOTAL LAND & LAND RIGHTS									
D-043											
D-044	321	STRUCTURES & IMPROVEMENTS	ASSIGN						1.55%		
D-045		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-046		TOTAL STRUCTURES & IMPROVEMENTS									
D-047											
D-048	322	REACTOR PLANT EQUIPMENT	ASSIGN						1.73%		
D-049		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-050		TOTAL REACTOR PLANT EQUIPMENT									
D-051											
D-052	323	TURBOGENERATOR UNITS	ASSIGN						1.96%		
D-053		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-054		TOTAL TURBOGENERATOR UNITS									
D-055											
D-056	324	ACCESSORY ELECT. EQUIPMENT	ASSIGN						1.73%		
D-057		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-058		TOTAL ACCESSORY ELEC. EQUIPMENT									
D-059											
D-060	325	MISC POWER PLANT EQUIPMENT	ASSIGN						2.36%		
D-061		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-062		TOTAL MISC POWER PLANT EQUIPMENT									
D-063											
D-064	328	REGULATORY DISALLOWANCES									
D-065		MPSC DISALLOWANCE	ASSIGN						1.73%		
D-066		MPSC DISALLOW - NOT MO JURIS	ASSIGN						1.73%		
D-067		KCC DISALLOWANCE	ASSIGN						1.73%		
D-068		KCC DISALLOW - NOT KS JURIS	ASSIGN						1.73%		
D-069		MISSOURI GROSS AFDC	ASSIGN						0.00%		
D-070		TOTAL REGULATORY DISALLOWANCES									
D-071											
D-072		TOTAL NUCLEAR PRODUCTION PLANT									
D-073											
D-074		OTHER PRODUCTION PLANT - CT									

KANSAS CITY POWER & LIGHT CO.
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D-075	340	LAND - CT	ASSIGN						0.00%		
D-076		LAND RIGHTS - CT	ASSIGN						0.00%		
D-077	341	STRUCTURES & IMPROVEMENTS - CT	ASSIGN						4.00%		
D-078	342	FUEL HOLDERS,PRODUCERS AND ACC - CT	ASSIGN						4.00%		
D-079	344	GENERATORS - CT	ASSIGN						4.00%		
D-080	345	ACCESSORY ELECTRIC EQUIPMENT - CT	ASSIGN						4.00%		
D-081	346	OTHER PROD-MISC PWR PLT EQUIP - CT	ASSIGN						4.00%		
D-082		TOTAL OTHER PRODUCTION PLANT - CT									
D-083											
D-084		OTHER PRODUCTION PLANT - WIND									
D-085	340	LAND - WIND	ASSIGN						0.00%		
D-086		LAND RIGHTS - WIND	ASSIGN						0.00%		
D-087	341	STRUCTURES & IMPROVEMENTS - WIND	ASSIGN						5.00%		
D-088	344	GENERATORS - WIND	ASSIGN						5.00%		
D-089	345	ACCESSORY ELECTRIC EQUIPMENT - WIND	ASSIGN						5.00%		
D-090	346	OTHER PROD-MISC PWR PLT EQUIP - WIND	ASSIGN						5.00%		
D-091		TOTAL OTHER PRODUCTION PLANT - WIND									
D-092											
D-093		TOTAL PRODUCTION PLANT									
D-094											
D-095		TRANSMISSION PLANT									
D-096	350	LAND AND LAND RIGHTS									
D-097		LAND	ASSIGN						0.00%		
D-098		LAND RIGHTS									
D-099		DISTRIBUTION RELATED - MO	ASSIGN						0.00%		
D-100		DISTRIBUTION RELATED - KS	ASSIGN						0.00%		
D-101		ALLOCATED TRANSMISSION	ASSIGN						0.00%		
D-102		TOTAL LAND RIGHTS									
D-103		TOTAL ACCT 350									
D-104											
D-105	352	STRUCTURES AND IMPROVEMENTS	ASSIGN						2.33%		
D-106		MO GROSS AFDC	ASSIGN						2.33%		
D-107		TOTAL ACCT 352									
D-108											
D-109	353	STATION EQUIPMENT	ASSIGN						3.24%		
D-110		MO GROSS AFDC	ASSIGN						3.24%		
D-111		STATION EQUIP - COMMUN EQUIP (LIKE 397)	ASSIGN						3.65%		
D-112		TOTAL ACCT 353									
D-113											
D-114	354	TOWERS AND FIXTURES	ASSIGN						2.75%		
D-115											
D-116	355	POLES AND FIXTURES									
D-117		DISTRIBUTION RELATED - MO	ASSIGN						3.89%		
D-118		DISTRIBUTION RELATED - KS	ASSIGN						3.89%		
D-119		TRANSMISSION EQUIPMENT	ASSIGN						3.89%		
D-120		SUBTOTAL									
D-121		MO GROSS AFDC	ASSIGN						3.89%		
D-122		TOTAL ACCT 355									
D-123											
D-124	356	OVERHEAD CONDUCTORS AND DEVICES									
D-125		DISTRIBUTION RELATED - MO	ASSIGN						3.15%		
D-126		DISTRIBUTION RELATED - KS	ASSIGN						3.15%		
D-127		TRANSMISSION EQUIPMENT	ASSIGN						3.15%		
D-128		SUBTOTAL									
D-129		MO GROSS AFDC	ASSIGN						3.15%		
D-130		TOTAL ACCT 356									
D-131											
D-132	357	UNDERGROUND CONDUIT	ASSIGN						2.10%		
D-133											
D-134	358	UNDERGROUND CONDUCTORS & DEVICES	ASSIGN						1.80%		
D-135											
D-136		TOTAL TRANSMISSION PLANT									
D-137											
D-138		DISTRIBUTION PLANT									
D-139	360	LAND & LAND RIGHTS									
D-140		LAND (NON-DEPRECIABLE)									

KANSAS CITY POWER & LIGHT CO.
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D-141		MISSOURI	ASSIGN						0.00%		
D-142		KANSAS	ASSIGN						0.00%		
D-143		TOTAL LAND									
D-144											
D-145		LAND RIGHTS									
D-146		MISSOURI (DEPRECIABLE)	ASSIGN						0.00%		
D-147		KANSAS (NON-DEPRECIABLE)	ASSIGN						0.00%		
D-148		TOTAL LAND RIGHTS									
D-149											
D-150		TOTAL ACCT 360									
D-151											
D-152	361	STRUCTURES & IMPROVEMENTS									
D-153		MISSOURI	ASSIGN						2.33%		
D-154		KANSAS	ASSIGN						2.33%		
D-155		TOTAL ACCOUNT 361									
D-156											
D-157	362	STATION EQUIPMENT									
D-158		MISSOURI	ASSIGN						2.51%		
D-159		KANSAS	ASSIGN						2.51%		
D-160		SUBTOTAL ACCOUNT 362									
D-161											
D-162		STATION EQUIP - COMMUN EQUIP (LIKE 397)									
D-163		MISSOURI	ASSIGN						3.65%		
D-164		KANSAS	ASSIGN						3.65%		
D-165		TOTAL STATION EQUIP - COMMUN EQUIP (LIKE 397)									
D-166											
D-167		TOTAL ACCOUNT 362									
D-168											
D-169	364	POLES, TOWERS, & FIXTURES									
D-170		MISSOURI	ASSIGN						3.53%		
D-171		KANSAS	ASSIGN						3.53%		
D-172		TOTAL ACCOUNT 364									
D-173											
D-174	365	OVERHEAD CONDUCTORS & DEVICES									
D-175		MISSOURI	ASSIGN						2.78%		
D-176		KANSAS	ASSIGN						2.78%		
D-177		TOTAL ACCOUNT 365									
D-178											
D-179	366	UNDERGROUND CONDUIT									
D-180		MISSOURI	ASSIGN						2.10%		
D-181		KANSAS	ASSIGN						2.10%		
D-182		TOTAL ACCOUNT 366									
D-183											
D-184	367	UNDERGROUND CONDUCTORS & DEV.									
D-185		MISSOURI	ASSIGN						3.20%		
D-186		KANSAS	ASSIGN						3.20%		
D-187		TOTAL ACCOUNT 367									
D-188											
D-189	368	LINE TRANSFORMERS									
D-190		MISSOURI									
D-191		RECORDED IN MISSOURI	ASSIGN						3.60%		
D-192		ALLOCATED TO MISSOURI	ASSIGN						3.60%		
D-193		TOTAL MISSOURI									
D-194											
D-195		KANSAS									
D-196		RECORDED IN KANSAS	ASSIGN						3.60%		
D-197		ALLOCATED TO KANSAS	ASSIGN						3.60%		
D-198		TOTAL KANSAS									
D-199											
D-200		TOTAL ACCOUNT 368									
D-201											
D-202	369	SERVICES									
D-203		MISSOURI	ASSIGN						2.88%		
D-204		KANSAS	ASSIGN						2.88%		
D-205		TOTAL ACCOUNT 369									
D-206											

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D-207	370	METERS									
D-208		MISSOURI									
D-209		RECORDED IN MISSOURI	ASSIGN						3.39%		
D-210		ALLOCATED TO MISSOURI	ASSIGN						3.39%		
D-211		TOTAL MO METERS									
D-212											
D-213		KANSAS									
D-214		RECORDED IN KANSAS	ASSIGN						3.39%		
D-215		ALLOCATED TO KANSAS	ASSIGN						3.39%		
D-216		TOTAL KS METERS									
D-217											
D-218		TOTAL ACCOUNT 370									
D-219											
D-220	371	INSTALLATION ON CUST.PREMISES									
D-221		MISSOURI	ASSIGN						11.53%		
D-222		KANSAS	ASSIGN						11.53%		
D-223		TOTAL ACCOUNT 371									
D-224											
D-225	373	STREET LIGHTS & SIGNAL SYSTEMS									
D-226		MISSOURI	ASSIGN						3.28%		
D-227		KANSAS	ASSIGN						3.28%		
D-228		TOTAL ACCOUNT 373									
D-229											
D-230		TOTAL DISTRIBUTION PLANT									
D-231											
D-232		TOTAL TRANS & DIST. PLANT									
D-233											
D-234		TOTAL PROD, TRANS & DIST PLANT									
D-235											
D-236											
D-237		GENERAL PLANT									
D-238	389	LAND AND LAND RIGHTS	ASSIGN						0.00%		
D-239	390	STRUCTURES AND IMPROVEMENTS	ASSIGN						1.90%		
D-240		LEASEHOLD IMPROVEMENTS	ASSIGN						9.61%		
D-241		TOTAL ACCT 390									
D-242	391	OFFICE FURNITURE & EQUIPMENT	ASSIGN						3.07%		
D-243	392	TRANSPORTATION EQUIPMENT	ASSIGN						7.73%		
D-244	393	STORES EQUIPMENT	ASSIGN						3.17%		
D-245	394	TOOLS, SHOP & GARAGE EQUIPMENT	ASSIGN						3.52%		
D-246	395	LABORATORY EQUIPMENT	ASSIGN						2.88%		
D-247	396	POWER OPERATED EQUIPMENT	ASSIGN						5.33%		
D-248	397	COMMUNICATIONS EQUIPMENT									
D-249		ALLOCATED	ASSIGN						3.65%		
D-250		MO GROSS AFDC	ASSIGN						3.65%		
D-251		TOTAL ACCT 397									
D-252	398	MISCELLANEOUS EQUIPMENT	ASSIGN						5.59%		
D-253	399	OTHER TANGIBLE PROPERTY	ASSIGN						0.00%		
D-254											
D-255		TOTAL GENERAL PLANT									
D-256											
D-257		INTANGIBLE PLANT									
D-258	301	ORGANIZATION	ASSIGN						0.00%		
D-259	302	FRANCHISES & CONSENTS									
D-260		MISSOURI	ASSIGN						0.00%		
D-261		OTHER	ASSIGN						0.00%		
D-262		TOTAL ACCOUNT 302									
D-263											
D-264	303	MISC. INTANGIBLE PLANT									
D-265		5-YR SOFTWARE									
D-266		CUSTOMER RELATED	ASSIGN						20.00%		
D-267		ENERGY RELATED	ASSIGN						20.00%		
D-268		DEMAND RELATED	ASSIGN						20.00%		
D-269		CORPORATE SOFTWARE	ASSIGN						20.00%		
D-270		TRANSMISSION RELATED	ASSIGN						20.00%		
D-271		TOTAL 5-YR SOFTWARE									
D-272											

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D-273		10-YR SOFTWARE									
D-274		CUSTOMER RELATED	ASSIGN						10.00%		
D-275		ENERGY RELATED	ASSIGN						10.00%		
D-276		TOTAL 10-YR SOFTWARE									
D-277											
D-278		INTANGIBLE ACC EQUIP (LIKE 345)	ASSIGN						4.00%		
D-279		INTANGIBLE SUBSTATION EQUIP (LIKE 353)	ASSIGN						3.24%		
D-280		INTANGIBLE COMMUNICATION EQUIP (LIKE 353)	ASSIGN						3.65%		
D-281											
D-282		TOTAL MISC. INTANGIBLE PLANT									
D-283											
D-284		TOTAL INTANGIBLE PLANT									
D-285											
D-286		ELECTRIC ACQUISITION ADJUSTMENT	ASSIGN						0.00%		
D-287											
D-288		TOTAL ELECTRIC PLANT IN SERVICE									