

KANSAS CITY POWER & LIGHT COMPANY

(Name of Issuing Utility)

Replacing Schedule _____ Sheet _____

Rate Areas No. 2 & 4
(Territory to which schedule is applicable)

which was filed _____

No supplement or separate understanding shall modify the tariff as shown hereon. Sheet 1 of 4 Sheets

ENERGY COST ADJUSTMENT
Schedule ECA

07-KCPE-905-RTS
Approved

APPLICABILITY:

This Energy Cost Adjustment (ECA) Schedule shall be applicable to all Kansas Retail Rate Schedules for KCPL. Kansas Corporation Commission November 20, 2007 /s/ Susan K. Duffy

BASIS:

Energy costs will be measured and applied to a customer's bill using an ECA factor. The ECA factor is applied on a kilowatt-hour basis (\$/kWh). Retail customer charges for energy costs are determined by multiplying the kilowatt-hours of electricity during any calendar month by the corresponding ECA factor for that calendar month.

ENERGY COST ADJUSTMENT:

Prior to January 1 of each ECA year, an ECA factor (ECA_P) will be calculated for each calendar month of the ECA year as follows:

$$ECA_P = \frac{((F_P + P_P + E_P + T_P) - BPR_P)}{S_P} - \frac{OSSM_K}{S_K} - \frac{TRUE_A}{S_{TRUE}}$$

Where:

- F_P = Projected cost of nuclear and fossil fuel to be consumed for the generation of electricity during the month in which the ECA is in effect for all KCPL Retail, Requirements Sales for Resale, and Bulk Power Sales customers not included in OSSM, to be recorded in Account 501, Account 518 and Account 547, excluding any KCPL internal labor cost.
- P_P = Projected cost of purchased power during the month in which the ECA is in effect for all KCPL Retail, Requirements Sales for Resale, and Bulk Power Sales customers not included in OSSM, to be recorded in Account 555, and KCPL's projected charges or credits incurred due to participation in markets associated with Regional Transmission Organizations (RTOs).
- E_P = Projected cost of emission allowances during the month in which the ECA is in effect for all KCPL Retail, Requirements Sales for Resale, and Bulk Power Sales customers not included in OSSM, to be recorded in Account 509.
- T_P = Projected transmission costs, to be recorded in Account 565, and RTO, FERC and NERC fees, to be recorded in Accounts 560, 561.4, 561.8, 575.7 and Account 928, during the month in which the ECA is in effect for all KCPL Retail, Requirements Sales for Resale, and Bulk Power Sales customers not included in OSSM.
- BPR_P = Projected Revenue from asset-based Bulk Power Sales customers not included in OSSM.
- S_P = Projected kWhs to be delivered to all KCPL Retail and Requirements Sales for Resale customers during the month in which the ECA is in effect.
- OSSM = Projected annual asset-based Off-System Sales Margin from Bulk Power Sales at the median for the effective ECA year.
- OSSM_K = The projected annual asset-based Off-System Sales Margin from Bulk Power Sales at the median for the effective ECA year multiplied by the projected Unused Energy (UE1) Allocator for Kansas.
- S_K = Projected annual kWhs to be delivered to all Kansas Retail customers during the effective ECA year.
- S_{TRUE} = Projected kWhs for Kansas Retail customers for the twelve-month period beginning in April of the year following the ECA year.

Issued: December 7, 2007
Month Day Year

Effective: January 1, 2008
Month Day Year

By: Chris Giles Vice President
Title

FILED

THE STATE CORPORATION COMMISSION OF KANSAS

By: _____ Secretary

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TRUE_A = The annual true-up amount for an ECA year, to be calculated by March 1 of the year following the ECA year and to be applied for a twelve-month period beginning April 1 of the year following the ECA year. The true-up amount will reflect any difference between the total ECA revenue for the Retail sales during the ECA year and the actual costs incurred to achieve those Retail sales less the credits applied for Off-System Sales Revenue for the ECA year. Such true-up amount may be positive or negative. Any remaining balances from prior true-up periods will be added.

$$TRUE_A = ECAREV_A - [((F_A + P_A + E_A + T_A - BPR_A) - NABPC_A) \times \frac{S_{AK}}{S_{AT}}] + OSSM_A + TRUE_{PRIOR}$$

Where:

ECAREV_A = Actual ECA revenue for Kansas Retail sales during the ECA year.

F_A = Actual total company cost of nuclear and fossil fuel consumed for the generation of electricity for the ECA year recorded in Account 501, Account 518 and Account 547, excluding any internal KCPL labor cost and all costs associated with OSSM_A.

P_A = Actual total company cost of purchased power incurred during the ECA year recorded in Account 555, and KCPL's actual charges or credits incurred due to participation in markets associated with Regional Transmission Organizations (RTOs) less all costs associated with OSSM_A.

E_A = Actual total company emission allowance costs incurred during the ECA year recorded in Account 509 less all costs associated with OSSM_A.

T_A = Actual total company transmission costs recorded in Account 565 and RTO, FERC and NERC fees recorded in Accounts 560, 561.4, 561.8, 575.7 and Account 928 for the ECA year less all costs associated with OSSM_A.

BPR_A = Actual Revenue from asset-based Bulk Power Sales customers not included in OSSM_A.

NABPC_A = Actual total company cost for non-asset-based sales to Bulk Power customers during the ECA year, as reflected in P_A and T_A.

OSSM_A = Actual total company asset-based Off-System Sales Margin from Bulk Power Sales for the ECA year multiplied by the actual Unused Energy (UE1) Allocator for Kansas.

S_{AK} = Actual kWhs delivered to KCPL's Kansas Retail customers during the ECA year.

S_{AT} = Actual kWhs delivered to all KCPL Retail and Requirements Sales for Resale customers during the ECA year.

TRUE_{PRIOR} = Remaining true-up amounts from previous ECA years (positive or negative).

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APPROVED

Kansas Corporation Commission

November 20, 2007

/s/ Susan K. Duff

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Sheet 3 of 4 Sheets

ENERGY COST ADJUSTMENT
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Kansas Corporation Commission
November 20, 2007
/s/ Susan K. Duffe

NOTES TO THE TARIFF:

1. On or before December 20th prior to each ECA year, KCPL will submit a report containing the projected monthly ECA factors on a \$/kWh basis for each month of the coming ECA year. Such report will set the monthly ECA factors for January, February and March of the ECA year. KCPL will publish such projected monthly ECA factors, and any updates to such monthly ECA factors to consumers.
2. On or before the 20th day of March, June, and September of each ECA year, KCPL will submit a report containing updated projected ECA factors for the remaining months of the effective ECA year. Such updated projected ECA factors will set the monthly ECA factors for the next calendar quarter of the ECA year. Such report shall also compare the original ECA revenue projections and the then-current ECA year-end projections on a total revenue basis. If the original projection and the then-current projection become significantly out of balance at any time during the ECA year, the remaining monthly ECA factors may be adjusted to address the anticipated difference.
3. On or before the 1st day of March each year beginning March 1, 2009, KCPL will file an application that provides the true-up reconciliation for the preceding ECA year, otherwise known as the Actual Cost Adjustment ("ACA"). Such reconciliation amount, if any, for a given ECA year will be applied as an adjustment to the monthly ECA factors for the 12-month period beginning April following the reconciled ECA year. The Commission may make such ACA subject to correction in whole or in part, pending final determination on the application. All revenues collected pursuant to the ECA tariff shall be deemed to be revenues subject to adjustment until the ACA review is complete, the Commission has issued a final order in the ACA matter, and all terms and conditions of such order are satisfied. The Commission shall make a final determination on the adjustment, including the reasonableness and prudence of the actual ECA costs incurred during the ECA year, within two hundred forty (240) days of the filing of the application. Prudent operation of KCPL's system will be consistent with industry standards regarding economic dispatch, reliability, maintenance and fuel procurement as such is necessary to minimize the impact of this ECA tariff on customer rates.
4. The monthly ECA factor will be expressed in dollars per kilowatt-hour rounded to five decimal places.
5. Each ECA year will be a calendar year, with the first year beginning January 1, 2008.
6. The ECA amount on each customer bill will be calculated such that the ECA factor for each calendar month within the billing period is applied to the estimated usage for the appropriate calendar month (i.e., prorated) based on the number of days of usage in each calendar month.
7. The references to Accounts within the ECA tariff are as defined in the FERC uniform system of accounts.
8. Retail Customers are customers that receive service under one of the KCPL Retail tariffs.
9. Requirements Sales for Resale Customers are wholesale customers receiving firm service for the full capacity and energy needs of the customer on a contract basis of one year or longer (Account 447).
10. Bulk Power Sales Customers are wholesale customers receiving service under Power contracts. These are Non-Requirements Sales for Resale customers (Account 447).

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ENERGY COST ADJUSTMENT
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NOTES TO THE TARIFF (continued):

- 11. The Unused Energy (UE1) Allocator for KCPL's Kansas jurisdiction is calculated by dividing the KCPL Kansas jurisdictional "Unused Energy" MWhs by the total KCPL "Unused Energy" MWhs. The "Unused Energy" MWhs for each KCPL jurisdiction (Kansas, Missouri, and FERC) is calculated by subtracting the "Energy Used" MWhs for each jurisdiction from the "Available Energy" MWhs for each jurisdiction. The "Energy Used" is based on the "Energy w/ Losses" Allocator (E1) which reflects the energy used by each jurisdiction's customers. The "Available Energy" is calculated by multiplying KCPL's total "Available Capacity" by the total hours in the subject year (8760 in non-leap years) and by the jurisdictional "Demand" Allocator (D1) which reflects the 12-CP demand from each jurisdiction's customers. The "Available Capacity" is defined as the total MWs of capacity from all sources of generation and capacity purchases that are included in the cost-of-service (revenue requirement) calculation.
- 12. This tariff is subject to KCPL's Rules and Regulations as approved by the State Corporation Commission of Kansas.
- 13. This tariff is subject to all applicable Kansas statutes and regulations regarding the filing and investigation of complaints on unreasonable, unfair or unjust rates.

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/s/ Susan K. Duffe



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