

EXHIBIT

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GMD-262
267

Exhibit No.:
Issue: Staff Accounting Schedules
Witness: MoPSC Auditors
Sponsoring Party: MoPSC Staff
Type of Exhibit: Cost of Service Report
File No.: ER-2010-0356
Date Testimony Prepared: March 2, 2011

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REVISED TRUE-UP DIRECT

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

TEST YEAR ENDED DECEMBER 31, 2009

UPDATED JUNE 30, 2010

TRUE-UP DECEMBER 31, 2010

**Great Plains Energy, Inc.
KCP&L GREATER MISSOURI OPERATIONS COMPANY
MPS AND L&P**

FILE NO. ER-2010-0356

*Jefferson City, Missouri
March 2011*

Staff Exhibit No. GMD 262
Date 3/3/11 Reporter GMB
File No. ER-2010-0356

Exhibit No.: _____

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: ER-2010-0356

Date Prepared: March 2, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised-EMS - Revised True-Up Case

STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC

Great Plains Energy Incorporated

Greater Missouri Operations (GMO)

Test Year Ending December 31, 2009

Updated Through June 30, 2010

True-Up Through December 31, 2010

CASE NO. ER-2010-0356

Jefferson City, Missouri

March 2, 2011

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.63% Return	<u>C</u> 7.86% Return	<u>D</u> 8.10% Return
1	Net Orig Cost Rate Base	\$1,219,975,300	\$1,219,975,300	\$1,219,975,300
2	Rate of Return	7.63%	7.86%	8.10%
3	Net Operating Income Requirement	\$93,071,916	\$95,914,458	\$98,757,001
4	Net Income Available	\$94,664,178	\$94,664,178	\$94,664,178
5	Additional Net Income Required	-\$1,592,262	\$1,250,280	\$4,092,823
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,280,627	\$8,051,748	\$9,822,872
8	Current Income Tax Available	\$7,272,728	\$7,272,728	\$7,272,728
9	Additional Current Tax Required	-\$992,101	\$779,020	\$2,550,144
10	Revenue Requirement	-\$2,584,363	\$2,029,300	\$6,642,967
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	-\$2,584,363	\$2,029,300	\$6,642,967

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,085,165,321
2	Less Accumulated Depreciation Reserve		\$713,636,046
3	Net Plant In Service		\$1,371,529,275
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$16,198,420
6	Materials and Supplies		\$28,128,593
7	Emission Allowances		\$2,910,054
8	Prepayments - MPS		\$1,694,457
9	Fuel Inventory-Oil & Other		\$8,126,745
10	Fuel Inventory-Coal		\$17,437,191
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$6,352,121
13	Vintage 1 DSM Costs		\$768,441
14	Vintage 2 DSM Costs		\$12,526,971
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$26,950
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$364,556
17	Deferred Income Tax-Crossroads		\$6,012,968
18	Iatan 2 Regulatory Asset		\$2,086,987
19	Iatan MPS Common Regulatory Asset		\$1,221,509
20	TOTAL ADD TO NET PLANT IN SERVICE		\$71,459,123
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	5.8027%	\$403,769
23	State Tax Offset	5.8027%	\$63,449
24	City Tax Offset	5.8027%	\$0
25	Interest Expense Offset	17.0137%	\$7,451,509
26	Customer Advances		\$4,249,557
27	Customer Deposits		\$5,328,298
28	Deferred Income Taxes-Depreciation		\$188,740,267
29	Deferred Income Taxes on 1990 AAO		\$9,925
30	Deferred Income Taxes on 1992 AAO		\$139,901
31	Deferred Income Tax - Prudent Turbines 4 and 5		\$16,626,423
32	TOTAL SUBTRACT FROM NET PLANT		\$223,013,098
33	Total Rate Base		\$1,219,975,300

Missouri Public Service - Electric
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	P-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$22,507,520	P-4	-\$21,901,183	\$606,337	99.5400%	\$0	\$803,548
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,811	P-5	\$0	\$124,811	99.5400%	\$0	\$124,237
6		TOTAL PLANT INTANGIBLE	\$22,653,995		-\$21,901,183	\$752,812		\$0	\$749,343
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$398,706	P-10	\$0	\$398,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$40,090,829	P-11	\$0	\$40,090,829	99.5400%	\$0	\$39,906,411
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$263,141,825	P-12	\$0	\$263,141,825	99.5400%	\$0	\$261,931,373
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,676,218	P-14	\$0	\$60,676,218	99.5400%	\$0	\$60,397,107
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,997,190	P-15	\$0	\$15,997,190	99.5400%	\$0	\$15,923,603
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$844,912	P-16	\$0	\$844,912	99.5400%	\$0	\$841,025
17		TOTAL STEAM PRODUCTION - SIBLEY	\$389,061,500		\$0	\$389,061,500		\$0	\$387,271,816
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$111,111	\$466,553
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,934,964	P-20	\$0	\$18,934,964	99.5400%	\$408,358	\$19,256,221
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$59,626,406	P-21	-\$4,533,252	\$55,093,154	99.5400%	\$1,430,989	\$56,270,714
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,567,818	P-22	\$0	\$42,567,818	99.5400%	\$0	\$42,372,006
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,153,192	P-23	\$0	\$19,153,192	99.5400%	\$0	\$19,065,087
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,730,865	P-24	\$0	\$6,730,865	99.5400%	\$0	\$6,699,903
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,709,231	\$1,709,231	99.5400%	\$0	\$1,701,369
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,900,620	P-26	\$0	\$1,900,620	99.5400%	\$31,919	\$1,923,796
27		TOTAL STEAM PROD. JEFFREY	\$149,270,950		-\$2,824,021	\$146,446,929		\$1,982,377	\$147,755,649
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$11,211,396	P-35	-\$7,427,992	\$3,783,404	99.5400%	\$0	\$3,766,000
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$26,792,889	P-36	-\$17,807,763	\$8,985,126	99.5400%	\$0	\$8,943,794
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$347,240	P-37	-\$233,528	\$113,712	99.5400%	\$0	\$113,189
38	315.000	Steam Prod Access Equip- Iatan Com	\$355,242	P-38	-\$234,917	\$120,325	99.5400%	\$0	\$119,772
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$38,706,767		-\$25,704,200	\$13,002,567		\$0	\$12,942,755
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$85,813	\$85,813	99.5400%	\$0	\$85,418
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$10,402,548	\$10,402,548	99.5400%	\$0	\$10,354,696
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$73,762,137	\$73,762,137	99.5400%	\$0	\$73,422,831
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$9,491,528	\$9,491,528	99.5400%	\$0	\$9,447,867
45	315.000	Steam Prod.-Accessory Equipment- Iatan 2	\$0	P-45	\$3,253,957	\$3,253,957	99.5400%	\$0	\$3,238,988
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$357,604	\$357,604	99.5400%	\$0	\$355,959
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$97,353,587	\$97,353,587		\$0	\$96,905,760
48		TOTAL STEAM PRODUCTION	\$577,039,217		\$68,825,366	\$645,864,583		\$1,982,377	\$644,875,980
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							

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6/30/2010 Update - True Up 12/31/2010
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0	\$935,801	99.5400%	\$0	\$931,496
59	344.000	Other Prod. Generators Elec - Nevada	\$611,711	P-59	\$0	\$611,711	99.5400%	\$0	\$608,897
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$480,423	P-60	\$0	\$480,423	99.5400%	\$0	\$478,213
61		TOTAL OTHER PROD - NEVADA	\$3,129,334		\$0	\$3,129,334		\$0	\$3,114,938
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures - RG	\$1,446,707	P-64	\$0	\$1,446,707	99.5400%	\$0	\$1,440,052
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66	343.000	Other Prod. Prime Movers - RG	\$5,336,929	P-66	\$0	\$5,336,929	99.5400%	\$0	\$5,312,379
67	344.000	Other Prod. Generators Elec - RG	\$6,395,295	P-67	\$0	\$6,395,295	99.5400%	\$0	\$6,365,877
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,339,138	P-68	\$0	\$1,339,138	99.5400%	\$0	\$1,332,978
69	346.000	Other Prod. Misc Plt Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,226		\$0	\$14,992,226		\$0	\$14,923,262
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73	341.000	Other Prod. Structures - GW	\$2,836,854	P-73	\$0	\$2,836,854	99.5400%	\$0	\$2,823,804
74	342.000	Other Prod. Fuel Holders - GW	\$3,540,008	P-74	\$0	\$3,540,008	99.5400%	\$0	\$3,523,724
75	343.000	Other Prod. Prime Movers - GW	\$34,821,270	P-75	\$0	\$34,821,270	99.5400%	\$0	\$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,699,062	P-76	\$0	\$8,699,062	99.5400%	\$0	\$8,659,046
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr Plt - GW	\$35,813	P-78	\$0	\$35,813	99.5400%	\$0	\$35,648
79		TOTAL OTHER PROD GREENWOOD	\$56,945,999		\$0	\$56,945,999		\$0	\$56,684,046
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,884,973	P-82	\$0	\$10,884,973	99.5400%	\$0	\$10,834,902
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,657,465	P-84	\$0	\$68,657,465	99.5400%	\$0	\$68,341,641
85	344.000	Other Prod. Generators - SH	\$18,478,942	P-85	\$0	\$18,478,942	99.5400%	\$0	\$18,393,939
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87	346.000	Other Prod. Misc Pwr Plt - SH	\$169,388	P-87	\$0	\$169,388	99.5400%	\$0	\$168,609
88		TOTAL OTHER PROD SOUTH HARPER	\$120,379,189		\$0	\$120,379,189		\$0	\$119,825,446
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	\$0	\$5,118,376
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	\$0	\$2,093,042
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	\$0	\$36,088,326
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	\$0	\$9,174,885
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	\$0	\$9,404,429
96	346.000	Other Prod. Misc Pwr Plt	\$0	P-96	\$66,435	\$66,435	99.5400%	\$0	\$66,129
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,945,187
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$427,390	P-99	-\$427,390	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$2,276,012	P-100	-\$2,276,012	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$4,300,000	P-101	-\$4,300,000	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$80,541,888	P-102	-\$80,541,888	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$16,595,058	P-103	-\$16,595,058	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq - Crossroads	\$14,960,000	P-104	-\$14,960,000	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$130,859	P-105	-\$130,859	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$119,231,207		-\$119,231,207	\$0		\$0	\$0

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107		TOTAL OTHER PRODUCTION	\$314,677,955		-\$56,999,756	\$257,678,199		\$0	\$256,492,879
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production- Salvage & Removal Retirements not classified.	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
111		TOTAL PRODUCTION PLANT	\$891,717,172		\$11,825,610	\$903,542,782		\$1,982,377	\$901,368,859
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$2,267,317	P-113	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
114	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-114	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
115	352.000	Transmission Structures and Imp.	\$7,621,759	P-115	\$0	\$7,621,759	99.5400%	\$0	\$7,586,699
116	353.000	Transmission Station Equip	\$105,999,857	P-116	\$502,122	\$106,501,979	99.5400%	\$0	\$106,012,070
117	353.001	Trans. Station Equip. Iatan Common	\$1,189,318	P-117	-\$660,168	\$529,150	99.5400%	\$0	\$526,716
118	353.003	Transmission Station Equipment Common	\$0	P-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$323,639	P-119	\$0	\$323,639	99.5400%	\$0	\$322,150
120	355.000	Transmission Poles and Fixtures	\$79,605,804	P-120	\$0	\$79,605,804	99.5400%	\$0	\$79,239,617
121	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$942,516	P-121	-\$609,818	\$332,698	99.5400%	\$0	\$331,168
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	P-122	\$158	\$158	100.0000%	\$0	\$158
123	356.000	Transmission Overhead Cond & Devices	\$50,220,817	P-123	\$0	\$50,220,817	99.5400%	\$0	\$49,989,801
124	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$771,150	P-124	-\$498,942	\$272,208	99.5400%	\$0	\$270,956
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	P-125	\$129	\$129	100.0000%	\$0	\$129
126	358.000	Transmission Underground Cond & Dev.	\$58,426	P-126	\$0	\$58,426	99.5400%	\$0	\$58,157
127		TOTAL TRANSMISSION PLANT	\$261,498,695		-\$1,265,519	\$260,232,176		\$0	\$259,035,109
128		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
129		Transmission-Salvage & Removal-Retirements not classified	\$0	P-129	\$0	\$0	100.0000%	\$0	\$0
130		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
131		DISTRIBUTION PLANT							
132	360.000	Distribution Land Electric	\$4,937,259	P-132	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
133	360.010	Distribution Depreciable Land Rights	\$274,734	P-133	\$0	\$274,734	99.5520%	\$0	\$273,503
134	360.020	Distribution Land Leased	\$22,228	P-134	\$0	\$22,228	99.5520%	\$0	\$22,128
135	361.000	Distribution Structures & Improvements	\$8,551,686	P-135	\$0	\$8,551,686	99.5520%	\$0	\$8,513,374
136	362.000	Distribution Station Equipment	\$115,743,759	P-136	\$0	\$115,743,759	99.5520%	\$0	\$115,225,227
137	364.000	Distribution Poles, Tower, & Fixtures	\$146,410,016	P-137	\$0	\$146,410,016	99.5520%	\$0	\$145,754,099
138	365.000	Distribution Overhead Conductor	\$105,461,922	P-138	\$0	\$105,461,922	99.5520%	\$0	\$104,989,453
139	366.000	Distribution Underground Circuit	\$44,104,298	P-139	\$0	\$44,104,298	99.5520%	\$0	\$43,906,711
140	367.000	Distribution Underground Conductors	\$108,657,448	P-140	\$0	\$108,657,448	99.5520%	\$0	\$108,170,663
141	368.000	Distribution Line Transformers	\$157,273,273	P-141	\$0	\$157,273,273	99.5520%	\$0	\$156,568,889
142	369.010	Distribution Services Overhead	\$13,356,565	P-142	\$0	\$13,356,565	99.5520%	\$0	\$13,296,728
143	369.020	Distribution Services Underground	\$49,933,918	P-143	\$0	\$49,933,918	99.5520%	\$0	\$49,710,214
144	370.000	Distribution Meters Electric	\$26,314,265	P-144	\$0	\$26,314,265	99.5520%	\$0	\$26,196,377
145	370.010	Distribution Meters PURPA	\$2,038,114	P-145	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
146	371.000	Distribution Cust Prem Install	\$15,225,991	P-146	\$0	\$15,225,991	99.5520%	\$0	\$15,157,779
147	373.000	Distribution Street Light and Traffic Signal	\$31,065,762	P-147	\$0	\$31,065,762	99.5520%	\$0	\$30,926,587
148		TOTAL DISTRIBUTION PLANT	\$829,371,238		\$0	\$829,371,238		\$0	\$825,655,655
149		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION							
150		Distribution-Salvage & Removal-Retirements not classified	\$0	P-150	\$0	\$0	100.0000%	\$0	\$0
151		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
152		GENERAL PLANT							
153	389.000	General Land Electric	\$977,543	P-153	\$0	\$977,543	99.5304%	\$0	\$972,952
154	390.000	General Structures & Improv. Electric	\$17,889,718	P-154	\$0	\$17,889,718	99.5304%	\$0	\$17,805,708

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155	391.000	General Office Furniture & Equipment	\$2,004,991	P-155	-\$850,550	\$1,154,441	99.5304%	\$0	\$1,149,020
156	391.020	General Office Furniture - Computer	\$2,036,708	P-156	-\$989,708	\$1,047,000	99.5304%	\$0	\$1,042,083
157	391.040	General Office Furniture - Software	\$549,734	P-157	-\$156,190	\$393,544	99.5304%	\$0	\$391,696
158	392.000	General Transportation Equip Autos	\$524,835	P-158	\$0	\$524,835	99.5304%	\$0	\$522,370
159	392.010	General Transportation Equip Light Trucks	\$890,091	P-159	\$0	\$890,091	99.5304%	\$0	\$885,911
160	392.020	General Trans Equip Heavy Trucks	\$7,003,848	P-160	\$0	\$7,003,848	99.5304%	\$0	\$6,970,958
161	392.040	General Trans Equip Trailers	\$789,615	P-161	\$0	\$789,615	99.5304%	\$0	\$785,907
162	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-162	\$0	\$5,043,943	99.5304%	\$0	\$5,020,257
163	393.000	General Stores Equipment	\$83,573	P-163	-\$67,205	\$16,368	99.5304%	\$0	\$16,291
164	394.000	General Tools Electric	\$4,246,164	P-164	-\$869,991	\$3,376,173	99.5304%	\$0	\$3,360,318
165	395.000	General Laboratory Equipment	\$2,301,499	P-165	-\$236,468	\$2,065,031	99.5304%	\$0	\$2,055,334
166	396.000	General Power Operated Equipment	\$4,169,185	P-166	\$0	\$4,169,185	99.5304%	\$0	\$4,149,607
167	397.000	General Communication Equipment	\$25,151,771	P-167	-\$130,431	\$25,021,340	99.5304%	\$0	\$24,903,840
168	398.000	General Misc. Equipment	\$171,991	P-168	-\$29,281	\$142,710	99.5304%	\$0	\$142,040
169		TOTAL GENERAL PLANT	\$73,835,209		-\$3,329,824	\$70,505,385		\$0	\$70,174,292
170		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT							
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	P-171	\$0	\$0	100.0000%	\$0	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
173		ECORP PLANT							
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$409,896	P-174	\$0	\$409,896	99.5450%	\$0	\$408,031
175	389.000	General Land Electric - Raytown	\$28,938	P-175	\$0	\$28,938	99.5450%	\$0	\$28,806
176	390.000	General Structures & Impr- Raytown	\$8,691,925	P-176	\$0	\$8,691,925	99.5450%	\$0	\$8,652,377
177	390.050	General Struct. Leasehold Improvements	\$0	P-177	\$0	\$0	99.5450%	\$0	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$996,131	P-178	-\$18,227	\$977,904	99.5450%	\$0	\$973,455
179	391.000	General Office Furn. - Raytown	\$2,163,717	P-179	\$0	\$2,163,717	99.5450%	\$0	\$2,153,872
180	391.020	General Office Furniture-Computer-ECORP	\$3,471,605	P-180	-\$439,316	\$3,032,289	99.5450%	\$0	\$3,018,492
181	391.020	General Office Furn. Comp. - Raytown	\$2,472,948	P-181	\$0	\$2,472,948	99.5450%	\$0	\$2,461,696
182	391.040	General Office Furniture Software	\$13,885,764	P-182	-\$5,851,189	\$8,034,575	99.5450%	\$0	\$7,998,018
183	391.040	General Office Furn Software - Raytown	\$1,470,470	P-183	\$0	\$1,470,470	99.5450%	\$0	\$1,463,779
184	392.020	General Trans. Heavy Trucks - Elec	\$0	P-184	\$0	\$0	99.5450%	\$0	\$0
185	392.040	General Trans. Trailers - Electric	\$0	P-185	\$0	\$0	99.5450%	\$0	\$0
186	393.000	General Stores Equipment- Electric	\$7,808	P-186	\$0	\$7,808	99.5450%	\$0	\$7,772
187	394.000	General Tools - Electric	\$17,791	P-187	\$0	\$17,791	99.5450%	\$0	\$17,710
188	395.000	General Laboratory Equipment - ECORP	\$0	P-188	\$0	\$0	99.5450%	\$0	\$0
189	396.000	General Power Operated Equip Electric	\$16,697	P-189	\$0	\$16,697	99.5450%	\$0	\$16,621
190	397.000	General Communication Equipment Elec	\$295,693	P-190	\$0	\$295,693	99.5450%	\$0	\$294,348
191	397.000	General Communication - Raytown	\$634,769	P-191	\$0	\$634,769	99.5450%	\$0	\$631,881
192	398.000	General Miscellaneous Equipment Elec	\$18,552	P-192	\$0	\$18,552	99.5450%	\$0	\$18,468
193	398.000	General Misc. Equip. - Raytown	\$36,905	P-193	\$0	\$36,905	99.5450%	\$0	\$36,737
194		TOTAL ECORP PLANT	\$34,619,609		-\$6,308,732	\$28,310,877		\$0	\$28,182,063
195		RETIREMENTS-WORK IN PROGRESS-ECORP							
196		ECORP-Salvage-Retirements not yet classified	\$0	P-196	\$0	\$0	100.0000%	\$0	\$0
197		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0	\$0		\$0	\$0
198		UCU COMMON GENERAL PLANT							
199	389.000	Land & Land Rights-UCU	\$0	P-199	\$0	\$0	100.0000%	\$0	\$0
200	390.000	Structures & Improvements Owned - UCU	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201	390.051	Structures & Improvements Leased -UCU	\$0	P-201	\$0	\$0	100.0000%	\$0	\$0
202	391.000	Gen Office Furniture & Equipment	\$0	P-202	\$0	\$0	100.0000%	\$0	\$0
203	391.020	Gen Office Furniture-Computer-UCU	\$0	P-203	\$0	\$0	100.0000%	\$0	\$0
204	391.040	Computer Software-UCU	\$0	P-204	\$0	\$0	100.0000%	\$0	\$0
205	391.050	Computer Software Developments-UCU	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207	392.050	Gen Transportation Equip Med Trucks	\$0	P-207	\$0	\$0	100.0000%	\$0	\$0
208	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	P-208	\$0	\$0	100.0000%	\$0	\$0
209	395.000	Lab Equipment-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	397.000	Communications Equipment-UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0

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211	398.000	Miscellaneous Equipment-UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
213		TOTAL PLANT IN SERVICE	\$2,113,895,918		-\$20,980,648	\$2,092,715,270		\$1,982,377	\$2,085,165,321

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant-Updated for True-Up ending 12/31/2010 (Hyneman)		-\$21,901,183		\$0	
P-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$111,111
	1. To Include JEC Common Plant (Majors)		\$0		\$111,111	
P-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$408,358
	1. To Include JEC Common Plant (Majors)		\$0		\$408,358	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		-\$4,533,252		\$1,430,989
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,533,252		\$0	
	2. To Include JEC Common Plant (Majors)		\$0		\$1,430,989	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,709,231		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production updated through December 31, 2010 (Majors)		\$1,709,231		\$0	
P-26	Steam Prod Misc Plant Equip - Jeffrey	316.000		\$0		\$31,919
	1. To Include JEC Common Plant (Majors)		\$0		\$31,919	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$7,427,992		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated for October 31, 2010 (Majors)		-\$11,211,396		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$100,282		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$3,883,686		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$17,807,763		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated for October 31, 2010. (Majors)		-\$26,792,889		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$296,071		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$9,281,197		\$0	
P-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$233,528		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated through October 31, 2010. (Majors)		-\$347,240		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$6,574		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$120,286		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		-\$234,917		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated through October 31, 2010. (Majors)		-\$355,242		\$0	

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A Plant Adj. Number	B Plant in Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include 53 MW allocation of latan Common Plant. (Majors)		\$0		\$0	
	3. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,733		\$0	
	4. To include 53 MW allocation of latan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$123,058		\$0	
P-41	Misc Intang.-Cap. Software-5yr-latan 2	303.020		\$85,813		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,071		\$0	
	2. To include 53MW of latan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-latan 2	311.000		\$10,402,548		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,273,725		\$0	
	2. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$11,676,273		\$0	
P-43	Steam Prod.-Boiler Plant Equip-latan 2	312.000		\$73,762,137		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$9,153,625		\$0	
	2. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$82,915,762		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$9,491,528		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,265,525		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$10,757,053		\$0	
P-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$3,253,957		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$422,920		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$3,676,877		\$0	
P-46	Steam Production-Misc Power Plant Equipment	316.000		\$357,604		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$47,290		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$404,894		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	
P-93	Other Prod. Prime Movers	343.000		\$36,255,099		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
P-94	Other Prod. Generators	344.000		\$9,217,285		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	
P-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
P-99	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-100	Other Prod. Structures - Crossroads	341.000		-\$2,276,012		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,276,012		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$4,300,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,300,000		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$80,541,888		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$80,541,888		\$0	
P-103	Other Prod. Generators - Crossroads	344.000		-\$16,595,058		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$16,595,058		\$0	

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P-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$14,960,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$14,960,000		\$0	
P-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$130,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$130,859		\$0	
P-116	Transmission Station Equip	353.000		\$502,122		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production updated through December 31, 2010 (Majors)		-\$1,709,231		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
P-117	Trans. Station Equip. Iatan Common	353.001		-\$660,168		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$1,189,318		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$449		\$0	
	4. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$529,599		\$0	
P-121	Trans. Poles & Fixtures - Iatan Common-Interco	355.001		-\$609,818		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$332,698		\$0	

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P-122	Trans. Poles & Fixtures-latan-Substation	355.002		\$158		\$0
	1. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$158		\$0	
P-124	Trans. OH Cond. & Dev.- latan Common-Intercon	356.001		-\$498,942		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$272,208		\$0	
P-125	Trans. OH Cond. & Dev-latan-Substation	356.002		\$129		\$0
	3. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$129		\$0	
P-155	General Office Furniture & Equipment	391.000		-\$850,550		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
P-156	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
P-157	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
P-163	General Stores Equipment	393.000		-\$67,205		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
P-164	General Tools Electric	394.000		-\$869,991		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
P-165	General Laboratory Equipment	395.000		-\$236,468		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
P-167	General Communication Equipment	397.000		-\$130,431		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
P-168	General Misc. Equipment	398.000		-\$29,281		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
P-178	General Office Furn. & Equipment-Elec	391.000		-\$18,227		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$18,227		\$0	
P-180	General Office Furniture-Computer-ECORP	391.020		-\$439,316		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$439,316		\$0	
P-182	General Office Furniture Software	391.040		-\$5,851,189		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$5,851,189		\$0	
Total Plant Adjustments				-\$20,980,648		\$1,982,377

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,558	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
4	303.020	Misc. intangibles - Trans. - Crossroads	\$603,548	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,237	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$749,343		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,906,411	1.8700%	\$746,250
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$261,931,373	2.1900%	\$5,736,297
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.1900%	\$172,515
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,397,107	2.3300%	\$1,407,253
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,923,603	2.4000%	\$382,166
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$841,025	2.5000%	\$21,026
17		TOTAL STEAM PRODUCTION - SIBLEY	\$387,271,816		\$8,465,507
18		STEAM PROD. JEFFREY			
19	310.000	Steam Production Land - Elec - Jeffrey	\$466,553	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$19,256,221	1.8700%	\$360,091
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$56,270,714	2.1000%	\$1,181,685
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,372,006	2.1000%	\$889,812
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,065,087	2.3100%	\$440,404
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,699,903	2.3700%	\$158,788
25	315.000	Steam Prod - Jeffrey GSU's	\$1,701,369	2.3700%	\$40,322
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,923,796	2.5900%	\$49,826
27		TOTAL STEAM PROD. JEFFREY	\$147,755,649		\$3,120,928
28		STEAM PRODUCTION - IATAN 1			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8700%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.1900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.3300%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.4000%	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Prod. Struct. - Iatan Common	\$3,766,000	1.8700%	\$70,424
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$8,943,794	2.1900%	\$195,869
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$113,189	2.3300%	\$2,637
38	315.000	Steam Prod Access Equip- Iatan Com	\$119,772	2.4000%	\$2,875

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$12,942,755		\$271,805
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$85,418	0.0000%	\$0
42	311.000	Steam Production-Structures-Iatan 2	\$10,354,696	1.8700%	\$193,633
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$73,422,831	2.1900%	\$1,607,960
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$9,447,867	2.3300%	\$220,135
45	315.000	Steam Prod.-Accessory Equipment- Iatan 2	\$3,238,989	2.4000%	\$77,736
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$355,959	2.5000%	\$8,899
47		TOTAL STEAM PRODUCTION - IATAN 2	\$96,905,760		\$2,108,363
48		TOTAL STEAM PRODUCTION	\$644,875,980		\$13,966,603
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	3.0900%	\$22,873
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.8100%	\$44,805
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.8000%	\$23,138
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	2.8500%	\$13,629
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$109,634
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,440,052	1.7500%	\$25,201
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	3.0900%	\$13,619
66	343.000	Other Prod. Prime Movers - RG	\$5,312,379	4.8100%	\$255,525
67	344.000	Other Prod. Generators Elec - RG	\$6,365,877	3.8000%	\$241,903
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.8500%	\$37,990
69	346.000	Other Prod. Misc Plt Eq - RG	\$19,908	3.5700%	\$711
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,262		\$574,949
71		OTHER PROD GREENWOOD			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	3.0900%	\$108,883
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.8100%	\$1,667,199
76	344.000	Other Prod. Generators - GW	\$8,659,046	3.8000%	\$329,044
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.8500%	\$192,322
78	346.000	Other Prod. Misc Pwr Plt - GW	\$35,648	3.5700%	\$1,273
79		TOTAL OTHER PROD GREENWOOD	\$56,684,046		\$2,348,138
80		OTHER PROD SOUTH HARPER			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,834,902	1.7500%	\$189,611
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	3.0900%	\$123,174
84	343.000	Other Prod. Prime Movers - SH	\$68,341,641	4.8100%	\$3,287,233
85	344.000	Other Prod. Generators - SH	\$18,393,939	3.8000%	\$698,970
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.8500%	\$486,496
87	346.000	Other Prod. Misc Pwr Plt - SH	\$168,609	3.5700%	\$6,019
88		TOTAL OTHER PROD SOUTH HARPER	\$119,825,446		\$4,791,503
89		OTHER PROD-PRUDENT TURBINES 4 AND 5			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Structures	\$5,118,376	1.7500%	\$89,572
92	342.000	Other Prod. Fuel Holders	\$2,093,042	3.0900%	\$64,675
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.8100%	\$1,735,848
94	344.000	Other Prod. Generators	\$9,174,885	3.8000%	\$348,646
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.8500%	\$268,026
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.5700%	\$2,361
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$61,945,187		\$2,509,128
98		OTHER PROD - CROSSROADS			
99	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0
100	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$0	3.0900%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.8100%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.8000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.8500%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.5700%	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
107		TOTAL OTHER PRODUCTION	\$256,492,879		\$10,333,352
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
109		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0
111		TOTAL PRODUCTION PLANT	\$901,368,859		\$24,299,955
112		TRANSMISSION PLANT			
113	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
114	350.040	Transmission Depreciable Land Rights	\$12,440,601	0.00%	\$0
115	352.000	Transmission Structures and Imp.	\$7,586,699	1.83%	\$138,837
116	353.000	Transmission Station Equip	\$106,012,070	1.70%	\$1,802,205
117	353.001	Trans. Station Equip. Iatan Common	\$526,716	1.7000%	\$8,954
118	353.003	Transmission Station Equipment Common	\$0	1.7000%	\$0
119	354.000	Transmission Towers and Fixtures	\$322,150	1.85%	\$5,960
120	355.000	Transmission Poles and Fixtures	\$79,239,617	2.93%	\$2,321,721
121	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$331,168	2.9300%	\$9,703
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$158	2.9300%	\$5
123	356.000	Transmission Overhead Cond & Devices	\$49,989,801	2.32%	\$1,159,763
124	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$270,956	2.3200%	\$6,286
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$129	2.3200%	\$3
126	358.000	Transmission Underground Cond & Dev.	\$58,157	2.49%	\$1,448
127		TOTAL TRANSMISSION PLANT	\$259,035,109		\$5,454,885
128		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
129		Transmission-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
130		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
131		DISTRIBUTION PLANT			
132	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
133	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
134	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
135	361.000	Distribution Structures & Improvements	\$8,513,374	1.61%	\$137,065
136	362.000	Distribution Station Equipment	\$115,225,227	2.08%	\$2,396,685
137	364.000	Distribution Poles, Tower, & Fixtures	\$145,754,099	3.89%	\$5,669,834
138	365.000	Distribution Overhead Conductor	\$104,989,453	2.18%	\$2,288,770
139	366.000	Distribution Underground Circuit	\$43,906,711	1.70%	\$746,414
140	367.000	Distribution Underground Conductors	\$108,170,663	2.49%	\$2,693,450
141	368.000	Distribution Line Transformers	\$156,568,689	3.45%	\$5,401,620
142	369.010	Distribution Services Overhead	\$13,296,728	3.64%	\$484,001
143	369.020	Distribution Services Underground	\$49,710,214	3.05%	\$1,516,162

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
144	370.000	Distribution Meters Electric	\$26,196,377	2.00%	\$523,928
145	370.010	Distribution Meters PURPA	\$2,028,983	7.14%	\$144,869
146	371.000	Distribution Cust Prem Install	\$15,157,779	5.12%	\$776,078
147	373.000	Distribution Street Light and Traffic Signal	\$30,926,587	3.1800%	\$983,465
148		TOTAL DISTRIBUTION PLANT	\$825,655,655		\$23,762,341
149		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION			
150		Distribution-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
151		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0
152		GENERAL PLANT			
153	389.000	General Land Electric	\$972,952	0.00%	\$0
154	390.000	General Structures & Improv. Electric	\$17,805,708	2.73%	\$486,096
155	391.000	General Office Furniture & Equipment	\$1,149,020	5.00%	\$57,451
156	391.020	General Office Furniture - Computer	\$1,042,083	12.50%	\$130,260
157	391.040	General Office Furniture - Software	\$391,696	11.11%	\$43,517
158	392.000	General Transportation Equip Autos	\$522,370	11.25%	\$58,767
159	392.010	General Transportation Equip Light Trucks	\$885,911	11.25%	\$99,665
160	392.020	General Trans Equip Heavy Trucks	\$6,970,958	11.25%	\$784,233
161	392.040	General Trans Equip Trailers	\$785,907	11.25%	\$88,415
162	392.050	General Trans Equip Medium Trucks	\$5,020,257	11.25%	\$564,779
163	393.000	General Stores Equipment	\$16,291	4.00%	\$652
164	394.000	General Tools Electric	\$3,360,318	4.00%	\$134,413
165	395.000	General Laboratory Equipment	\$2,055,334	3.30%	\$67,826
166	396.000	General Power Operated Equipment	\$4,149,607	4.45%	\$184,658
167	397.000	General Communication Equipment	\$24,903,840	3.70%	\$921,442
168	398.000	General Misc. Equipment	\$142,040	4.00%	\$5,682
169		TOTAL GENERAL PLANT	\$70,174,292		\$3,627,856
170		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT			
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	0.0000%	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
173		ECORP PLANT			
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$408,031	0.0000%	\$0
175	389.000	General Land Electric - Raytown	\$28,806	0.0000%	\$0
176	390.000	General Structures & Impr- Raytown	\$8,652,377	2.2200%	\$192,083
177	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$973,455	5.0000%	\$48,673
179	391.000	General Office Furn. - Raytown	\$2,153,872	5.0000%	\$107,694

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
180	391.020	General Office Furniture-Computer-ECORP	\$3,018,492	12.5000%	\$377,312
181	391.020	General Office Furn. Comp. - Raytown	\$2,461,696	12.5000%	\$307,712
182	391.040	General Office Furniture Software	\$7,998,018	11.1100%	\$888,580
183	391.040	General Office Furn Software - Raytown	\$1,463,779	11.1100%	\$162,626
184	392.020	General Trans. Heavy Trucks - Elec	\$0	12.5000%	\$0
185	392.040	General Trans. Trailers - Electric	\$0	12.5000%	\$0
186	393.000	General Stores Equipment- Electric	\$7,772	4.0000%	\$311
187	394.000	General Tools - Electric	\$17,710	4.0000%	\$708
188	395.000	General Laboratory Equipment - ECORP	\$0	3.3000%	\$0
189	396.000	General Power Operated Equip Electric	\$16,621	4.4500%	\$740
190	397.000	General Communication Equipment Elec	\$294,348	3.7000%	\$10,891
191	397.000	General Communication - Raytown	\$631,881	3.7000%	\$23,380
192	398.000	General Miscellaneous Equipment Elec	\$18,468	4.0000%	\$739
193	398.000	General Misc. Equip. - Raytown	\$36,737	4.0000%	\$1,469
194		TOTAL ECORP PLANT	\$28,182,063		\$2,122,918
195		RETIREMENTS-WORK IN PROGRESS-ECORP			
196		ECORP-Salvage-Retirements not yet classified	\$0	0.0000%	\$0
197		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
198		UCU COMMON GENERAL PLANT			
199	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
200	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
201	390.051	Structures & Improvements Leased -UCU	\$0	0.0000%	\$0
202	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
203	391.020	Gen Office Furniture-Computer-UCU	\$0	0.0000%	\$0
204	391.040	Computer Software-UCU	\$0	0.0000%	\$0
205	391.050	Computer Software Developments-UCU	\$0	0.0000%	\$0
206	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
207	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
208	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	0.0000%	\$0
209	395.000	Lab Equipment-UCU	\$0	0.0000%	\$0
210	397.000	Communications Equipment-UCU	\$0	0.0000%	\$0
211	398.000	Miscellaneous Equipment-UCU	\$0	0.0000%	\$0
212		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
213		Total Depreciation	\$2,085,165,321		\$59,267,955

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$8,787	R-1	\$0	\$8,787	99.5130%	\$0	\$8,744
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	R-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,395,612	R-4	-\$4,395,612	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$28,583	R-5	\$0	\$28,583	99.5400%	\$0	\$28,452
6		TOTAL PLANT INTANGIBLE	\$4,432,982		-\$4,395,612	\$37,370		\$0	\$37,196
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$28,200,308	R-11	\$0	\$28,200,308	99.5400%	\$0	\$28,070,587
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$90,257,602	R-12	\$0	\$90,257,602	99.5400%	\$0	\$89,842,417
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$424,842	R-13	\$0	\$424,842	99.5400%	\$0	\$422,888
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,909,759	R-14	\$0	\$33,909,759	99.5400%	\$0	\$33,753,774
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,493,480	R-15	\$0	\$11,493,480	99.5400%	\$0	\$11,440,610
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$486,455	R-16	\$0	\$486,455	99.5400%	\$0	\$484,217
17		TOTAL STEAM PRODUCTION - SIBLEY	\$164,772,446		\$0	\$164,772,446		\$0	\$164,014,493
18		STEAM PRD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$373,762	\$373,762
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,147,318	R-20	\$0	\$16,147,318	99.5400%	\$1,334,320	\$17,407,360
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$42,417,021	R-21	\$0	\$42,417,021	99.5400%	\$0	\$42,221,903
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$1,173,478	R-22	\$0	\$1,173,478	99.5400%	\$0	\$1,168,080
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,429,695	R-23	\$0	\$8,429,695	99.5400%	\$0	\$8,390,918
24	315.000	Steam Prod Access Equip - Jeffrey	\$4,983,353	R-24	\$0	\$4,983,353	99.5400%	\$31,112	\$4,991,542
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$650,378	R-26	\$0	\$650,378	99.5400%	\$0	\$647,386
27		TOTAL STEAM PRD. JEFFREY	\$73,801,243		\$898,083	\$74,699,326		\$1,739,194	\$76,094,903
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	R-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$255,065	R-35	-\$166,709	\$88,356	99.5400%	\$0	\$87,950
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$659,117	R-36	-\$430,795	\$228,322	99.5400%	\$0	\$227,272
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$8,161	R-37	-\$5,334	\$2,827	99.5400%	\$0	\$2,814
38	315.000	Steam Prod Access Equip- Iatan Com	\$8,971	R-38	-\$5,863	\$3,108	99.5400%	\$0	\$3,094
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$931,314		-\$608,701	\$322,613		\$0	\$321,130
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$7,240	\$7,240	99.5400%	\$0	\$7,207
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$87,764	\$87,764	99.5400%	\$0	\$87,360
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$664,565	\$664,565	99.5400%	\$0	\$661,508
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$82,998	\$82,998	99.5400%	\$0	\$82,816
45	315.000	Steam Prod.-Accessory Equipment- Iatan 2	\$0	R-45	\$30,646	\$30,646	99.5400%	\$0	\$30,505
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$3,549	\$3,549	99.5400%	\$0	\$3,533
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$876,762	\$876,762		\$0	\$872,729
48		TOTAL STEAM PRODUCTION	\$239,505,003		\$1,166,144	\$240,671,147		\$1,739,194	\$241,303,255
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$61,348	R-56	\$0	\$61,348	99.5400%	\$0	\$61,066
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$254,800	R-57	\$0	\$254,800	99.5400%	\$0	\$253,628
58	343.000	Other Prod. Prime Movers - Nevada	\$399,161	R-58	\$0	\$399,161	99.5400%	\$0	\$397,325
59	344.000	Other Prod. Generators Elec - Nevada	\$434,514	R-59	\$0	\$434,514	99.5400%	\$0	\$432,515
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$341,932	R-60	\$0	\$341,932	99.5400%	\$0	\$340,359
61		TOTAL OTHER PROD - NEVADA	\$1,491,755		\$0	\$1,491,755		\$0	\$1,484,893
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$478,931	R-64	\$0	\$478,931	99.5400%	\$0	\$476,728
65	342.000	Other Prod. Fuel Holders Elec - RG	\$114,474	R-65	\$0	\$114,474	99.5400%	\$0	\$113,947
66	343.000	Other Prod. Prime Movers - RG	\$2,175,418	R-66	\$0	\$2,175,418	99.5400%	\$0	\$2,165,409
67	344.000	Other Prod. Generators Elec - RG	\$4,785,145	R-67	\$0	\$4,785,145	99.5400%	\$0	\$4,763,133
68	345.000	Other Prod. Access. Elec Eq - RG	\$893,356	R-68	\$0	\$893,356	99.5400%	\$0	\$889,247
69	346.000	Other Prod. Misc Ptt Eq - RG	\$2,148	R-69	\$0	\$2,148	99.5400%	\$0	\$2,138
70		TOTAL OTHER PROD - RALPH GREEN	\$8,449,470		\$0	\$8,449,470		\$0	\$8,410,602
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$702,572	R-73	\$0	\$702,572	99.5400%	\$0	\$699,340
74	342.000	Other Prod. Fuel Holders - GW	\$1,435,527	R-74	\$0	\$1,435,527	99.5400%	\$0	\$1,428,924
75	343.000	Other Prod. Prime Movers - GW	\$9,338,311	R-75	\$0	\$9,338,311	99.5400%	\$0	\$9,295,355
76	344.000	Other Prod. Generators - GW	\$3,511,449	R-76	\$0	\$3,511,449	99.5400%	\$0	\$3,495,296
77	345.000	Other Prod. Access Eq - GW	\$2,282,764	R-77	\$0	\$2,282,764	99.5400%	\$0	\$2,272,263
78	346.000	Other Prod. Misc Pwr Ptt - GW	\$138	R-78	\$0	\$138	99.5400%	\$0	\$137
79		TOTAL OTHER PROD GREENWOOD	\$17,270,761		\$0	\$17,270,761		\$0	\$17,191,315
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$905,446	R-82	\$0	\$905,446	99.5400%	\$0	\$901,281
83	342.000	Other Prod. Fuel Holders - SH	\$696,820	R-83	\$0	\$696,820	99.5400%	\$0	\$693,815
84	343.000	Other Prod. Prime Movers - SH	\$16,825,701	R-84	\$0	\$16,825,701	99.5400%	\$0	\$16,748,303
85	344.000	Other Prod. Generators - SH	\$3,563,198	R-85	\$0	\$3,563,198	99.5400%	\$0	\$3,546,807
86	345.000	Other Prod. Access Elec Eq - SH	\$2,403,631	R-86	\$0	\$2,403,631	99.5400%	\$0	\$2,392,574
87	346.000	Other Prod. Misc Pwr Ptt - SH	\$21,796	R-87	\$0	\$21,796	99.5400%	\$0	\$21,696
88		TOTAL OTHER PROD SOUTH HARPER	\$24,416,592		\$0	\$24,416,592		\$0	\$24,304,276
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	99.5400%	\$0	\$384,308
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	\$0	\$333,393
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	\$0	\$8,024,884
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	\$0	\$1,719,691
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	\$0	\$1,189,605
96	346.000	Other Prod. Misc Pwr Ptt.	\$0	R-96	\$8,462	\$8,462	99.5400%	\$0	\$8,423
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		\$0	\$11,660,304
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$0	R-99	\$0	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$285,510	R-100	-\$285,510	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$949,341	R-101	-\$949,341	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$23,300,490	R-102	-\$23,300,490	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$4,418,095	R-103	-\$4,418,095	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$3,149,467	R-104	-\$3,149,467	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Ptt - Crossroads	\$32,076	R-105	-\$32,076	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$32,134,979		-\$32,134,979	\$0		\$0	\$0
107		TOTAL OTHER PRODUCTION	\$83,763,557		-\$20,420,790	\$63,342,767		\$0	\$63,051,390
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production-Salvage & Removal Retirements not classified.	-\$458,880	R-109	\$0	-\$458,880	99.5400%	\$0	-\$456,769

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110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$-458,880		\$0	\$-458,880		\$0	\$-458,769
111		TOTAL PRODUCTION PLANT	\$322,809,680		-\$19,254,646	\$303,555,034		\$1,739,194	\$303,897,876
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$0	R-113	\$0	\$0	99.5400%	\$0	\$0
114	350.040	Transmission Depreciable Land Rights	\$3,038,427	R-114	\$0	\$3,038,427	99.5400%	\$0	\$3,024,450
115	352.000	Transmission Structures and Imp.	\$1,791,468	R-115	\$0	\$1,791,468	99.5400%	\$0	\$1,783,227
116	353.000	Transmission Station Equip	\$33,783,943	R-116	-\$706,801	\$33,077,142	99.5400%	\$0	\$32,924,987
117	353.001	Trans. Station Equip. Iatan Common	\$11,460	R-117	-\$7,366	\$4,094	99.5400%	\$0	\$4,075
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$315,116	R-119	\$0	\$315,116	99.5400%	\$0	\$313,666
120	355.000	Transmission Poles and Fixtures	\$25,079,817	R-120	\$0	\$25,079,817	99.5400%	\$0	\$24,964,450
121	355.001	Trans. Poles & Fixtures - Iatan Common-Interconnection	\$5,535	R-121	\$914	\$6,449	99.5400%	\$0	\$6,419
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	R-122	\$1	\$1	100.0000%	\$0	\$1
123	356.000	Transmission Overhead Cond & Devices	\$22,831,964	R-123	\$0	\$22,831,964	99.5400%	\$0	\$22,726,937
124	356.001	Trans. OH Cond. & Dev.- Iatan Common-Interconnection	\$4,408	R-124	-\$230	\$4,178	99.5400%	\$0	\$4,159
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	R-125	\$0	\$0	100.0000%	\$0	\$0
126	358.000	Transmission Underground Cond & Dev.	\$51,165	R-126	\$0	\$51,165	99.5400%	\$0	\$50,930
127		TOTAL TRANSMISSION PLANT	\$86,913,303		-\$713,482	\$86,199,821		\$0	\$85,803,301
128		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
129		Transmission-Salvage & Removal-Retirements not classified	-\$1,171,916	R-129	\$0	-\$1,171,916	99.5400%	\$0	-\$1,166,525
130		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$1,171,916		\$0	-\$1,171,916		\$0	-\$1,166,525
131		DISTRIBUTION PLANT							
132	360.000	Distribution Land Electric	\$0	R-132	\$0	\$0	99.5520%	\$0	\$0
133	360.010	Distribution Depreciable Land Rights	\$0	R-133	\$0	\$0	99.5520%	\$0	\$0
134	360.020	Distribution Land Leased	\$5,389	R-134	\$0	\$5,389	99.5520%	\$0	\$5,365
135	361.000	Distribution Structures & Improvements	\$1,990,445	R-135	\$0	\$1,990,445	99.5520%	\$0	\$1,981,528
136	362.000	Distribution Station Equipment	\$32,074,963	R-136	\$0	\$32,074,963	99.5520%	\$0	\$31,931,267
137	364.000	Distribution Poles, Tower, & Fixtures	\$74,046,028	R-137	\$0	\$74,046,028	99.5520%	\$0	\$73,714,302
138	365.000	Distribution Overhead Conductor	\$32,149,856	R-138	\$0	\$32,149,656	99.5520%	\$0	\$32,005,626
139	366.000	Distribution Underground Circuit	\$8,525,220	R-139	\$0	\$8,525,220	99.5520%	\$0	\$8,487,027
140	367.000	Distribution Underground Conductors	\$33,351,183	R-140	\$0	\$33,351,183	99.5520%	\$0	\$33,201,770
141	368.000	Distribution Line Transformers	\$61,760,222	R-141	\$0	\$61,760,222	99.5520%	\$0	\$61,483,536
142	369.010	Distribution Services Overhead	\$12,797,019	R-142	\$0	\$12,797,019	99.5520%	\$0	\$12,739,688
143	369.020	Distribution Services Underground	\$26,899,740	R-143	\$0	\$26,899,740	99.5520%	\$0	\$26,779,229
144	370.000	Distribution Meters Electric	\$12,987,773	R-144	\$0	\$12,987,773	99.5520%	\$0	\$12,929,588
145	370.010	Distribution Meters PURPA	\$2,561,684	R-145	\$0	\$2,561,684	99.5520%	\$0	\$2,550,208
146	371.000	Distribution Cust Prem Install	\$9,634,585	R-146	\$0	\$9,634,585	99.5520%	\$0	\$9,591,422
147	373.000	Distribution Street Light and Traffic Signal	\$8,846,583	R-147	\$0	\$8,846,583	99.5520%	\$0	\$8,806,950
148		TOTAL DISTRIBUTION PLANT	\$317,630,490		\$0	\$317,630,490		\$0	\$316,207,506
149		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION							
150		Distribution-Salvage & Removal-Retirements not classified	-\$2,554,552	R-150	\$0	-\$2,554,552	99.5520%	\$0	-\$2,543,108
151		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	-\$2,554,552		\$0	-\$2,554,552		\$0	-\$2,543,108
152		GENERAL PLANT							
153	389.000	General Land Electric	\$0	R-153	\$0	\$0	99.5450%	\$0	\$0
154	390.000	General Structures & Improv. Electric	\$3,137,849	R-154	\$0	\$3,137,849	99.5450%	\$0	\$3,123,572
155	391.000	General Office Furniture & Equipment	\$1,550,151	R-155	-\$842,774	\$707,377	99.5450%	\$0	\$704,158
156	391.020	General Office Furniture - Computer	\$673,598	R-156	-\$989,708	-\$316,110	99.5450%	\$0	-\$314,672
157	391.040	General Office Furniture - Software	\$197,356	R-157	-\$156,190	\$41,166	99.5450%	\$0	\$40,979
158	392.000	General Transportation Equip Autos	\$105,929	R-158	\$0	\$105,929	99.5450%	\$0	\$105,447
159	392.010	General Transportation Equip Light Trucks	\$507,753	R-159	\$0	\$507,753	99.5450%	\$0	\$505,443
160	392.020	General Trans Equip Heavy Trucks	\$1,761,296	R-160	\$0	\$1,761,296	99.5450%	\$0	\$1,753,282
161	392.040	General Trans Equip Trailers	\$759,319	R-161	\$0	\$759,319	99.5450%	\$0	\$755,864
162	392.050	General Trans Equip Medium Trucks	\$1,452,451	R-162	\$0	\$1,452,451	99.5450%	\$0	\$1,445,842
163	393.000	General Stores Equipment	\$79,737	R-163	-\$67,205	\$12,532	99.5450%	\$0	\$12,475

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164	394.000	General Tools Electric	\$3,343,471	R-164	-\$869,991	\$2,473,480	99.5450%	\$0	\$2,462,226
165	395.000	General Laboratory Equipment	\$1,575,372	R-165	-\$236,468	\$1,338,904	99.5450%	\$0	\$1,332,812
166	396.000	General Power Operated Equipment	\$1,771,042	R-166	\$0	\$1,771,042	99.5460%	\$0	\$1,762,984
167	397.000	General Communication Equipment	\$5,577,768	R-167	-\$130,431	\$5,447,337	99.5450%	\$0	\$5,422,552
168	398.000	General Misc. Equipment	-\$77,408	R-168	-\$29,281	-\$106,687	99.5450%	\$0	-\$106,202
169		TOTAL GENERAL PLANT	\$22,415,686		-\$3,322,048	\$19,093,638		\$0	\$19,006,762
170		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT							
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	R-171	\$0	\$0	99.5450%	\$0	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
173		ECORP PLANT							
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$107,939	R-174	\$0	\$107,939	99.5450%	\$0	\$107,448
175	389.000	General Land Electric - Raytown	\$0	R-175	\$0	\$0	99.5450%	\$0	\$0
176	390.000	General Structures & Impr- Raytown	-\$253,390	R-176	\$0	-\$253,390	99.5450%	\$0	-\$252,237
177	390.050	General Struct. Leasehold Improvements	\$0	R-177	\$0	\$0	99.5450%	\$0	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$121,505	R-178	-\$18,227	\$103,278	99.5450%	\$0	\$102,808
179	391.000	General Office Furn. - Raytown	\$276,807	R-179	\$0	\$276,807	99.5450%	\$0	\$275,548
180	391.020	General Office Furniture-Computer-ECORP	\$2,675,382	R-180	-\$439,316	\$2,236,066	99.5450%	\$0	\$2,225,892
181	391.020	General Office Furn. Comp. - Raytown	\$2,228,481	R-181	\$0	\$2,228,481	99.5450%	\$0	\$2,218,341
182	391.040	General Office Furniture Software	\$7,195,837	R-182	-\$5,851,189	\$1,344,648	99.5450%	\$0	\$1,338,530
183	391.040	General Office Furn Software - Raytown	\$807,592	R-183	\$0	\$807,592	99.5450%	\$0	\$803,917
184	392.020	General Trans. Heavy Trucks - Elec	\$0	R-184	\$0	\$0	99.5450%	\$0	\$0
185	392.040	General Trans. Trailers - Electric	\$0	R-185	\$0	\$0	99.5450%	\$0	\$0
186	393.000	General Stores Equipment- Electric	\$8,096	R-186	\$0	\$8,096	99.5450%	\$0	\$8,059
187	394.000	General Tools - Electric	\$18,903	R-187	\$0	\$18,903	99.5450%	\$0	\$18,817
188	395.000	General Laboratory Equipment - ECORP	\$0	R-188	\$0	\$0	99.5450%	\$0	\$0
189	396.000	General Power Operated Equip Electric	\$17,997	R-189	\$0	\$17,997	99.5450%	\$0	\$17,915
190	397.000	General Communication Equipment Elec	-\$223,675	R-190	\$0	-\$223,675	99.5450%	\$0	-\$222,657
191	397.000	General Communication - Raytown	-\$295,729	R-191	\$0	-\$295,729	99.5450%	\$0	-\$294,383
192	398.000	General Miscellaneous Equipment Elec	\$18,552	R-192	\$0	\$18,552	99.5450%	\$0	\$18,468
193	398.000	General Misc. Equip. - Raytown	\$36,345	R-193	\$0	\$36,345	99.5450%	\$0	\$36,180
194		TOTAL ECORP PLANT	\$12,740,642		-\$6,308,732	\$6,431,910		\$0	\$6,402,646
195		RETIREMENTS-WORK IN PROGRESS-ECORP							
196		ECORP-Salvage-Retirements not yet classified	\$2,379	R-196	\$0	\$2,379	99.5450%	\$0	\$2,368
197		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$2,379		\$0	\$2,379		\$0	\$2,368
198		UCU COMMON GENERAL PLANT							
199	389.000	Land & Land Rights-UCU	\$0	R-199	\$0	\$0	99.5450%	\$0	\$0
200	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-200	\$0	-\$29,925	99.5450%	\$0	-\$29,789
201	390.051	Structures & Improvements Leased -UCU	-\$15,254	R-201	\$0	-\$15,254	99.5450%	\$0	-\$15,185
202	391.000	Gen Office Furniture & Equipment	-\$228,633	R-202	\$0	-\$228,633	99.5450%	\$0	-\$227,593
203	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-203	\$0	-\$5,248,745	99.5450%	\$0	-\$5,224,863
204	391.040	Computer Software-UCU	-\$4,830,588	R-204	\$0	-\$4,830,588	99.5450%	\$0	-\$4,808,609
205	391.050	Computer Software Developments-UCU	-\$2,111,548	R-205	\$0	-\$2,111,548	99.5450%	\$0	-\$2,101,940
206	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-206	\$0	-\$158	99.5450%	\$0	-\$157
207	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-207	\$0	-\$1,403	99.5450%	\$0	-\$1,397
208	394.000	Tools, Shop, and Garage Equipment-UCU	-\$15,220	R-208	\$0	-\$15,220	99.5450%	\$0	-\$15,151
209	395.000	Lab Equipment-UCU	-\$10,810	R-209	\$0	-\$10,810	99.5450%	\$0	-\$10,761
210	397.000	Communications Equipment-UCU	-\$1,511,306	R-210	\$0	-\$1,511,306	99.5450%	\$0	-\$1,504,430
211	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-211	\$0	-\$72,431	99.5450%	\$0	-\$72,101
212		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,011,976
213		TOTAL DEPRECIATION RESERVE	\$749,142,673		-\$33,994,520	\$715,148,153		\$1,739,194	\$713,636,046

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$4,395,612		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,395,612		\$0	
R-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$373,762
	1. To include reserve for JEC Common (Majors)		\$0		\$373,762	
R-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$1,334,320
	1. To include reserve for JEC Common (Majors)		\$0		\$1,334,320	
R-24	Steam Prod Access Equip - Jeffrey	315.000		\$0		\$31,112
	1. To include reserve for JEC Common (Majors)		\$0		\$31,112	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-35	Steam Prod. Struct. - Iatan Common	311.000		-\$166,709		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$255,065		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order. (Majors)		\$88,356		\$0	
R-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$430,795		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$659,117		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$228,322		\$0	
R-37	Steam Prod. TurboGen - latan Comm	314.000		-\$5,334		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$8,161		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$2,827		\$0	
R-38	Steam Prod Access Equip- latan Com	315.000		-\$5,863		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$8,971		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$3,108		\$0	
R-41	Misc Intang.-Cap. Software-5yr-latan 2	303.020		\$7,240		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$7,240		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-42	Steam Production-Structures-Iatan 2	311.000		\$87,764		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$87,764		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$664,565		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$664,565		\$0	
R-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$82,998		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$82,998		\$0	
R-45	Steam Prod.-Accessory Equipment- Iatan 2	315.000		\$30,646		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$30,646		\$0	
R-46	Steam Production-Misc Power Plant Equipmer	316.000		\$3,549		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$3,549		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		\$0

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
R-94	Other Prod. Generators	344.000		\$1,727,638		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
R-96	Other Prod. Misc Pwr Pit.	346.000		\$8,462		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
R-100	Other Prod. Structures - Crossroads	341.000		-\$285,510		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$285,510		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$949,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$949,341		\$0	
R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$23,300,490		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$23,300,490		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,418,095		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,418,095		\$0	
R-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$3,149,467		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$3,149,467		\$0	
R-105	Other Prod. Misc Pwr Pit - Crossroads	346.000		-\$32,076		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$32,076		\$0	
R-116	Transmission Station Equip	353.000		-\$706,801		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
R-117	Trans. Station Equip. Iatan Common	353.001		-\$7,366		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$4,094		\$0	
R-121	Trans. Poles & Fixtures - Iatan Common-Interc	355.001		\$914		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$6,449		\$0	
R-122	Trans. Poles & Fixtures-Iatan-Substation	355.002		\$1		\$0
	1. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$1		\$0	
R-124	Trans. OH Cond. & Dev.- Iatan Common-Interco	356.001		-\$230		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$4,178		\$0	
R-155	General Office Furniture & Equipment	391.000		-\$842,774		\$0
	1. To remove Crossroads Reserve (Hyneman)		-\$3,083		\$0	
	2. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
R-156	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
R-157	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
R-163	General Stores Equipment	393.000		-\$67,205		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
R-164	General Tools Electric	394.000		-\$869,991		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
R-165	General Laboratory Equipment	395.000		-\$236,468		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
R-167	General Communication Equipment	397.000		-\$130,431		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
R-168	General Misc. Equipment	398.000		-\$29,281		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
R-178	General Office Furn. & Equipment-Elec	391.000		-\$18,227		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$18,227		\$0	
R-180	General Office Furniture-Computer-ECORP	391.020		-\$439,316		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$439,316		\$0	
R-182	General Office Furniture Software	391.040		-\$5,851,189		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$5,851,189		\$0	
Total Reserve Adjustments				-\$33,994,520		\$1,739,194

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Jurisdictional Adjustments

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$22,627,753	24.45	13.85	10.60	0.029041	\$657,133
3	Federal, State & City Income Tax Withheld	\$9,088,850	24.45	13.63	10.82	0.029644	\$269,430
4	Other Employee Withholdings	\$7,676,140	24.45	13.77	10.68	0.029260	\$224,604
5	FICA Taxes Withheld-Employee	\$3,417,417	24.45	13.77	10.68	0.029260	\$99,994
6	Sibley - Coal & Freight	\$42,900,192	24.45	17.39	7.06	0.019342	\$829,776
7	Jeffrey-Coal	\$19,269,980	24.45	16.64	7.81	0.021397	\$412,320
8	Accrued Vacation	\$2,652,350	24.45	344.83	-320.38	-0.877753	-\$2,328,108
9	Iatan-Coal	\$16,203,559	24.45	43.68	-19.23	-0.052685	-\$853,685
10	Fuel - Purchased Gas	\$9,442,243	24.45	39.83	-15.38	-0.042137	-\$397,868
11	Fuel - Purchased Oil	\$9,110	24.45	39.83	-15.38	-0.042137	-\$384
12	Purchased Power	\$40,688,710	24.45	34.50	-10.05	-0.027534	-\$1,120,323
13	Injuries and Damages	\$1,965,664	24.45	44.27	-19.82	-0.054301	-\$106,738
14	Lake Road-Coal	\$9,639,774	24.45	20.02	4.43	0.012137	\$116,998
15	Pension Fund Payments	\$7,945,506	24.45	51.74	-27.29	-0.074767	-\$594,062
16	OPEB's	\$3,374,872	24.45	178.44	-153.99	-0.421890	-\$1,423,825
17	Cash Vouchers	\$138,411,482	24.45	30.00	-5.55	-0.015205	-\$2,104,547
18	TOTAL OPERATION AND MAINT. EXPENSE	\$335,313,602					-\$6,319,285
19	TAXES						
20	FICA - Employer Portion	\$3,417,417	24.45	16.50	7.95	0.021781	\$74,435
21	Federal/State Unemployment Taxes	\$165,494	24.45	75.88	-51.43	-0.140904	-\$23,319
22	MO Gross Receipts Taxes- 6%	\$3,491,316	7.25	68.29	-61.04	-0.167233	-\$583,863
23	MO Gross Receipts Taxes- 4%	\$1,193,688	7.25	36.60	-29.35	-0.080411	-\$95,986
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	7.25	45.92	-38.67	-0.105945	-\$2,323,763
25	Corporate Franchise	\$822,703	24.45	-77.50	101.95	0.279315	\$229,793
26	Property Tax	\$14,797,545	24.25	188.36	-164.11	-0.449604	-\$6,653,035
27	TOTAL TAXES	\$45,821,839					-\$9,375,738
28	OTHER EXPENSES						
29	Sales Taxes	\$12,456,941	7.25	22.00	-14.75	-0.040411	-\$503,397
30	TOTAL OTHER EXPENSES	\$12,456,941					-\$503,397
31	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$16,198,420
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$6,958,301	24.45	45.63	-21.18	-0.058027	-\$403,769
34	State Tax Offset	\$1,093,447	24.45	45.63	-21.18	-0.058027	-\$63,449
35	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
36	Interest Expense Offset	\$43,797,113	24.45	86.55	-62.10	-0.170137	-\$7,451,509
37	TOTAL OFFSET FROM RATE BASE	\$51,848,861					-\$7,918,727
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$24,117,147

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$29,498,177	\$539,743,347	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	-\$2,088,699	\$245,514,383	-\$11,819,574	\$232,358,583	\$14,397,280	\$217,961,303
3	TOTAL TRANSMISSION EXPENSES	\$17,874,851	\$1,551,486	\$16,323,165	-\$4,740,369	\$13,134,282	-\$3,064,410	\$10,009,468	\$1,709,888	\$8,299,580
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$762,982	\$24,389,860	\$0	\$24,280,592	\$9,584,843	\$14,695,749
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,836	\$4,784,319	\$7,314,516	\$1,342,291	\$13,441,126	\$219,707	\$13,660,833	\$5,221,381	\$8,439,452
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	\$276,850	\$1,357,586	\$1,311,808	\$2,669,394	\$645,905	\$2,023,489
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$31,984	\$412,320	\$0	\$412,320	\$336,702	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	-\$3,927,369	\$43,325,309	\$8,792,770	\$51,922,412	\$9,206,161	\$42,716,251
9	TOTAL DEPRECIATION EXPENSE	\$57,082,531	See Note (1)	See Note (1)	See Note (1)	\$57,082,531	\$2,077,999	\$58,882,538	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	\$0	\$607,954	\$207,179	\$812,172	\$0	\$812,172
11	TOTAL OTHER OPERATING EXPENSES	\$15,398,402	\$0	\$15,398,402	\$3,821,608	\$19,212,010	\$0	\$19,120,133	\$319,100	\$18,801,033
12	TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409	-\$4,520,722	\$418,477,361	-\$2,274,521	\$414,128,445	\$41,421,260	\$313,824,647
13	NET INCOME BEFORE TAXES	\$88,950,834	\$0	\$0	\$0	\$93,471,556	\$31,772,698	\$125,614,902	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$47,445,149	\$7,272,728	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$23,677,996	See Note (1)	See Note (1)	See Note (1)	\$23,677,996	\$0	\$23,677,996	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$105,445,259	\$0	\$0	\$0	\$109,965,981	-\$15,672,451	\$94,664,178	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Missouri Public Service - Electric
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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$480,419,495			Rev-2		\$480,419,495	100.0000%	\$18,979,602	\$499,399,097		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.0000%	-\$4,157,174	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.0000%	-\$1,599,862	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$13,222,566	\$499,399,097		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	0.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$246,702			Rev-8		\$246,702	99.4400%	\$0	\$245,320		
Rev-9	447.030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.4400%	\$28,095,185	\$32,280,630		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.4400%	-\$11,819,574	\$63,300		
Rev-11	447.035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.4400%	\$0	\$950,647		
Rev-12	447.101	Resales Private Utilities	\$16,375			Rev-12		\$16,375	99.4400%	\$0	\$16,283		
Rev-13	447.103	Resales Municipalities	\$1,587,819			Rev-13		\$1,587,819	0.0000%	\$0	\$0		
Rev-14	450.001	Other Oper Rev - Forf Disc	\$547,556			Rev-14		\$547,556	100.0000%	\$0	\$547,556		
Rev-15	451.004	Other Revenue- Disconnect Serv Charge	\$749,826			Rev-15		\$749,826	100.0000%	\$0	\$749,826		
Rev-16	454.001	Other Revenue- Rent Electric Property	\$1,007,432			Rev-16		\$1,007,432	100.0000%	\$0	\$1,007,432		
Rev-17	458.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-17		\$442,050	100.0000%	\$0	\$442,050		
Rev-18	456.101	Miscellaneous Electric Operating Revenue	\$634,152			Rev-18		\$634,152	99.5400%	\$0	\$631,235		
Rev-19	455.100	Regional Transmission Tariff Revenue	\$3,489,322			Rev-19		\$3,489,322	99.5400%	\$0	\$3,473,271		
Rev-20		TOTAL OTHER OPERATING REVENUES	\$25,772,386					\$25,772,386		\$16,275,611	\$40,344,250		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$29,498,177	\$539,743,347		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$2,407,433	\$930,506	\$1,476,927	E-4	-\$776,943	\$1,630,490	99.5400%	\$0	\$1,622,990	\$150,460	\$1,472,510
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$12,663,721	\$98,774,195	99.4400%	\$0	\$98,221,060	\$181,162	\$98,039,898
6	501.500	Fuel Handling	\$2,816,684	\$1,700,730	\$1,115,954	E-6	\$0	\$2,816,684	99.4400%	\$0	\$2,800,911	\$1,691,206	\$1,109,705
7	501.029	Fuel QSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.4400%	\$0	\$1,470,921	\$0	\$1,470,921
8	501.030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$404,282	\$1,321,480	99.4400%	\$0	\$1,314,080	\$0	\$1,314,080
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.4400%	-\$782,915	\$0	\$0	\$0
10	502.000	Steam Expenses	\$3,507,878	\$2,598,103	\$909,776	E-10	\$595,339	\$4,103,218	99.5400%	\$0	\$4,084,344	\$2,863,181	\$1,221,163
11	505.000	Steam Operations Electric Expense	\$643,141	\$545,194	\$297,947	E-11	\$117,611	\$960,752	99.5400%	\$0	\$956,332	\$600,818	\$355,514
12	506.000	Misc. Steam Power Operations	\$2,558,261	\$723,733	\$1,834,528	E-12	\$79,215	\$2,637,476	99.5400%	\$0	\$2,625,344	\$796,949	\$1,829,395
13	507.000	Steam Power Operations Rents	\$1,539	\$0	\$1,539	E-13	\$7	\$1,546	99.5400%	\$0	\$1,539	\$7	\$1,532
14	509.000	Allowances	\$1,382,566	\$0	\$1,382,566	E-14	-\$130,512	\$1,252,054	99.4400%	\$0	\$1,245,042	\$0	\$1,245,042
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$12,952,720	\$115,764,424		-\$782,915	\$114,342,563	\$6,283,803	\$108,058,760
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$130,620	\$1,342,575	99.5400%	\$0	\$1,336,399	\$1,300,084	\$36,315
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$438,057	\$1,694,591	99.5400%	\$0	\$1,686,796	\$885,280	\$801,516
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,398,147	\$9,599,504	99.5400%	\$0	\$9,555,346	\$2,984,379	\$6,570,967
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$176,858	\$2,880,202	99.5400%	\$0	\$2,866,953	\$812,499	\$2,054,454
21	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$100,568	\$231,931	99.5400%	\$0	\$230,864	\$73,484	\$157,380
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,589	\$5,495,078	\$8,209,511		\$2,044,114	\$15,748,803		\$0	\$15,676,358	\$6,055,726	\$9,620,632
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$14,996,834	\$131,513,227		-\$782,915	\$130,018,921	\$12,339,529	\$117,679,392
24		NUCLEAR POWER GENERATION											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
25		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		HYDRAULIC POWER GENERATION											
27		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
28		OTHER POWER GENERATION											
29		OPERATION - OTHER POWER											
30	546,000	Other Gen. Oper. Superv. & Eng.	\$103,323	\$73,346	\$29,977	E-30	\$7,857	\$111,180	99.5400%	\$0	\$110,668	\$80,829	\$29,839
31	547,000	Other Generation Fuel	\$7,319,884	\$28,547	\$7,291,117	E-31	\$7,788,965	\$15,118,629	99.4400%	\$0	\$15,033,965	\$31,428	\$15,002,537
32	547,030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$270,287	\$883,181	99.4400%	\$0	\$878,245	\$0	\$878,245
33	547,033	Fuel Other Inter/Intra ST/bk11)	\$769,303	\$0	\$769,303	E-33	\$0	\$769,303	99.4400%	-\$764,995	\$0	\$0	\$0
34	547,105	Hedge Settlements	\$19,235,060	\$0	\$19,235,060	E-34	-\$13,203,698	\$6,031,362	99.4400%	\$0	\$5,997,586	\$0	\$5,997,586
35	548,000	Other Power Generation Expense	\$489,125	\$280,546	\$178,579	E-35	\$30,052	\$489,177	99.5400%	\$0	\$489,927	\$309,169	\$177,758
36	549,000	Misc. Other Power Generation Expense	\$711,897	\$168,196	\$543,741	E-36	\$18,007	\$729,944	99.5400%	\$0	\$726,586	\$185,346	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$650,635	\$28,660,681		-\$5,078,530	\$24,132,786		-\$764,995	\$23,233,977	\$606,772	\$22,627,205
38		MAINTENANCE - OTHER POWER											
39	551,000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$32,129	\$285,484	99.5400%	\$0	\$284,171	\$276,419	\$7,752
40	552,000	Other Gen Maint. Struct CT	\$173,051	\$82,896	\$80,155	E-40	\$184,859	\$357,910	99.5400%	\$0	\$356,264	\$102,374	\$253,890
41	553,000	Other Gen Maint CT	\$4,158,938	\$444,154	\$3,714,784	F-41	-\$144,406	\$4,014,532	99.5400%	\$0	\$3,996,065	\$489,470	\$3,506,595
42	554,000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$29,500	\$37,047	99.5400%	\$0	\$36,877	\$4,979	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,592,891	\$792,395	\$3,800,496		\$102,082	\$4,694,973		\$0	\$4,673,377	\$873,242	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$4,976,448	\$28,827,759		-\$764,995	\$27,907,364	\$1,480,014	\$26,427,340
45		OTHER POWER SUPPLY EXPENSES											
46	555,000	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$0	\$94,801	99.4400%	\$0	\$94,270	\$0	\$94,270
47	555,005	Purch Pwr Capacity Purch - Gardn	\$1,866,365	\$0	\$1,866,365	E-47	\$0	\$1,866,365	99.5400%	\$0	\$1,857,780	\$0	\$1,857,780
48	555,020	Purchased Power On-sys (bk10)	\$66,803,652	\$0	\$66,803,652	E-48	-\$32,194,205	\$34,609,447	99.4400%	\$0	\$34,415,634	\$0	\$34,415,634
49	555,021	Base Pwr On-Sys Interco (bk10)	\$1,660,006	\$0	\$1,660,006	E-49	\$0	\$1,660,006	99.4400%	\$0	\$1,650,710	\$0	\$1,650,710
50	555,027	Purch Pwr On-Sys Demand	\$5,601,357	\$0	\$5,601,357	E-50	\$78,897	\$5,680,254	99.5400%	\$0	\$5,654,125	\$0	\$5,654,125
51	555,030	Purch Power Off-System Sales	\$3,549,131	\$0	\$3,549,131	E-51	\$20,535,304	\$24,084,435	99.4400%	\$0	\$23,949,562	\$0	\$23,949,562
52	555,031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.4400%	\$0	\$372,873	\$0	\$372,873
53	555,032	Purchase Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.4400%	-\$10,271,664	\$0	\$0	\$0
54	555,035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.4400%	\$0	\$484,714	\$0	\$484,714
55	555,101	Purch Pwr MO Allocation	\$3,837,925	\$0	\$3,837,925	E-55	\$0	\$3,837,925	99.4400%	\$0	\$3,816,433	\$0	\$3,816,433
56	556,000	System Control and Load Dispatch	\$993,291	\$815,481	\$377,830	E-56	\$68,102	\$1,059,393	99.4400%	\$0	\$1,053,460	\$677,746	\$375,714
57	557,000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	-\$595,183	\$1,088,845	99.4400%	\$0	\$1,082,747	-\$100,009	\$1,182,756
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746		-\$12,109,085	\$85,173,397		-\$10,271,664	\$74,432,308	\$577,737	\$73,854,571
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		-\$2,088,699	\$245,514,383		-\$11,819,674	\$232,358,583	\$14,397,280	\$217,961,303
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560,000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$42,195	\$777,068	99.5400%	\$0	\$773,493	\$441,002	\$332,491
63	561,000	Trans Operations Expense	\$683,072	\$352,557	\$330,515	E-63	\$37,759	\$700,831	99.5400%	\$986,657	\$1,684,265	\$388,521	\$1,295,744
64	562,000	Trans Oper- Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$4,349	\$67,622	99.5400%	\$0	\$67,311	\$44,741	\$22,570
65	563,000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$1,025	\$127,445	99.5400%	\$0	\$126,858	\$10,548	\$116,310
66	565,000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	\$0	\$3,445,095	99.5400%	-\$3,894,075	-\$464,827	\$0	-\$464,827

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
67	565,021	Trans of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-67	\$0	\$442,050	99.5400%	\$0	\$440,017	\$0	\$440,017
68	565,027	Trans of Elec by Others Demand	\$8,785,512	\$0	\$8,785,512	E-68	-\$5,743,604	\$3,041,908	99.5400%	\$0	\$3,027,915	\$0	\$3,027,915
69	565,030	Trans of Elec by Others Off Sys	\$5,292	\$0	\$5,292	E-69	\$872,232	\$877,524	99.5400%	\$0	\$873,487	\$0	\$873,487
70	566,000	Trans Oper Misc Expense	\$986,460	\$507,363	\$479,097	E-70	\$14,956	\$1,001,416	99.5400%	\$0	\$996,809	\$559,128	\$437,681
71	567,000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,660	\$0	\$23,660
72	568,000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$2,990	\$2,990	100.0000%	\$0	\$2,990	\$0	\$2,990
73	575,000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	\$0	\$940,914	99.5400%	-\$156,992	\$779,594	\$0	\$779,594
74		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,159	\$14,906,571		-\$4,768,098	\$11,448,632		-\$3,064,410	\$8,331,572	\$1,443,940	\$6,887,632
75		MAINTENANCE - TRANSMISSION EXP.											
76	569,000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,259	\$10,731	99.5400%	\$0	\$10,681	\$5,115	\$5,566
77	570,000	Trans Maintenance of Station Equipment	\$270,616	\$208,053	\$64,563	E-77	\$160,314	\$420,930	99.5400%	\$0	\$418,994	\$227,076	\$191,918
78	571,000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$133,091	\$1,237,372	99.5400%	\$0	\$1,231,680	\$33,320	\$1,198,360
79	572,000	Trans Maintenance of Underground Lines	\$306	\$383	\$13	E-79	\$41	\$437	99.5400%	\$0	\$435	\$422	\$13
80	573,000	Trans Maintenance of Misc. Trans Plant	\$458	\$14	\$442	E-80	\$15,724	\$16,180	99.5400%	\$0	\$16,106	\$15	\$16,091
81		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$27,729	\$1,685,650		\$0	\$1,677,896	\$265,948	\$1,411,948
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165		-\$4,740,369	\$13,134,282		-\$3,064,410	\$10,009,468	\$1,709,888	\$8,299,580
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
85	580,000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$37,768	\$1,191,842	99.5520%	\$0	\$1,186,502	\$856,380	\$330,122
86	581,000	Distrb Oper - Load Dispatching	\$580,680	\$482,341	\$98,339	E-86	\$51,668	\$632,348	99.5520%	\$0	\$629,515	\$531,617	\$97,898
87	582,000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$8,520	\$259,818	99.5520%	\$0	\$258,654	\$87,942	\$170,712
88	583,000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$63,252	\$879,079	99.5520%	\$0	\$875,140	\$650,805	\$224,335
89	584,000	Distrb Oper UG Line Expense	\$859,315	\$256,117	\$703,198	E-89	\$27,435	\$986,750	99.5520%	\$0	\$982,330	\$282,282	\$700,048
90	585,000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$85	\$9,229	99.5520%	\$0	\$9,188	\$9,103	\$85
91	586,000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$135,528	\$1,792,928	99.5520%	\$0	\$1,784,904	\$1,394,454	\$390,450
92	587,000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$10,629	\$135,148	99.5520%	\$0	\$134,543	\$109,363	\$25,180
93	588,000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$204,841	\$5,890,031	99.5520%	\$0	\$5,863,643	\$2,136,526	\$3,727,118
94	589,000	Distr Operations Rents	\$17,082	\$0	\$17,082	E-94	\$0	\$17,082	99.5520%	\$0	\$17,005	\$0	\$17,005
95		TOTAL OPERATION - DIST. EXPENSES	\$11,683,429	\$5,947,222	\$5,716,207		\$130,834	\$11,794,263		\$0	\$11,741,424	\$6,058,471	\$5,682,953
96		MAINTENANCE - DISTRIB. EXPENSES											
97	590,000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$12,897	\$59,025	99.5520%	\$0	\$58,760	\$48,136	\$10,624
98	591,000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$128,836	\$216,331	99.5520%	\$0	\$215,362	\$127,121	\$88,241
99	592,000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$305,873	\$678,488	99.5520%	\$0	\$675,449	\$258,048	\$417,401
100	593,000	Distrb Maint-OH lines	\$9,257,658	\$2,063,042	\$7,194,616	E-100	\$643,232	\$9,900,890	99.5520%	\$0	\$9,856,534	\$2,273,803	\$7,582,731
101	594,000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$211,068	\$645,313	99.5520%	\$0	\$642,422	\$339,284	\$303,138
102	595,000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$98,335	\$281,495	99.5520%	\$0	\$280,234	\$195,846	\$84,388
103	596,000	Distrb Maint-Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$484,426	\$688,278	99.5520%	\$0	\$682,207	\$228,105	\$454,102
104	597,000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$8,812	\$81,622	99.5520%	\$0	\$81,256	\$53,494	\$27,762
105	598,000	Distrb Maint-Maint Misc Distr Pln	\$80,662	\$2,300	\$78,362	E-105	-\$33,507	\$47,155	99.5520%	\$0	\$46,944	\$2,535	\$44,409
106		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$632,148	\$12,595,597		\$0	\$12,539,168	\$3,528,372	\$9,012,796
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134		\$762,982	\$24,389,860		\$0	\$24,280,592	\$9,584,843	\$14,695,749
108		CUSTOMER ACCOUNTS EXPENSE											
109	901,000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$31,862	\$588,076	100.0000%	\$0	\$588,076	\$360,389	\$227,687
110	902,000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$552,015	\$3,698,815	100.0000%	\$0	\$3,698,815	\$755,243	\$2,943,572
111	903,000	Customer Accts Records and Collection	\$5,857,018	\$3,709,648	\$2,147,370	E-111	\$822,062	\$6,679,080	100.0000%	\$0	\$6,679,080	\$4,104,963	\$2,574,117
112	904,000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$218,707	\$2,692,887	\$0	\$2,692,887

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
113	905,000	Misc. Customer Accts Expense	\$899	\$710	\$189	E-113	\$76	\$975	100.0000%	\$0	\$975	\$788	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516		\$1,342,291	\$13,441,126		\$219,707	\$13,660,833	\$5,221,381	\$8,439,452
115		CUSTOMER SERVICE & INFO. EXP.											
116	907,000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$14,013	\$206,336	100.0000%	\$0	\$206,336	\$210,073	-\$3,737
117	908,000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	\$259,215	\$719,856	100.0000%	\$1,311,808	\$2,031,763	\$94,485	\$1,937,278
118	909,000	Instructional Advertising Expense	\$88,539	\$54,235	\$34,304	E-118	-\$23,596	\$64,943	100.0000%	\$0	\$64,943	\$60,044	\$4,899
119	910,000	Misc Customer Accounts and Info Exp	\$339,134	\$264,085	\$85,049	E-119	\$27,218	\$366,352	100.0000%	\$0	\$366,352	\$281,303	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		\$276,850	\$1,357,586		\$1,311,808	\$2,669,394	\$645,905	\$2,023,489
121		SALES EXPENSES											
122	911,000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$4,685	\$48,692	100.0000%	\$0	\$48,692	\$48,522	\$170
123	912,000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$24,034	\$310,410	100.0000%	\$0	\$310,410	\$248,402	\$62,008
124	913,000	Sales Advertising Expense	\$4,857	\$0	\$4,857	E-124	-\$994	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125	916,000	Misc. Sales Expense	\$45,106	\$35,929	\$9,177	E-125	\$3,849	\$48,955	100.0000%	\$0	\$48,955	\$39,778	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$31,984	\$412,320		\$0	\$412,320	\$336,702	\$75,618
127		ADMIN. & GENERAL EXPENSES											
128		OPERATION- ADMIN. & GENERAL EXP.											
129	920,000	Admin & Gen-Administrative Salaries	\$12,396,033	\$8,585,125	\$3,810,908	E-129	-\$1,048,415	\$11,347,618	99.5100%	\$0	\$11,292,015	\$7,401,930	\$3,890,085
130	921,000	A & G Expense	\$1,645,410	\$159	\$1,645,251	E-130	-\$42,539	\$1,602,871	99.5100%	\$0	\$1,595,017	\$175	\$1,594,842
131	921,100	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$1,700,000	\$1,700,000	\$0	\$1,700,000
132	922,000	A & G Expenses Transferred	-\$313,697	-\$254,418	-\$59,279	E-132	-\$27,253	-\$340,950	99.5100%	\$0	-\$339,280	-\$280,291	-\$58,989
133	922,050	KCPL Bill of Common Use Plant	\$4,824,480	\$0	\$4,824,480	E-133	-\$730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
134	923,000	Outside Services Employed	\$1,997,220	\$0	\$1,997,220	E-134	-\$182,671	\$1,844,549	99.5100%	\$0	\$1,835,511	\$0	\$1,835,511
135	924,000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-135	-\$1,140,715	\$950,918	99.5130%	\$0	\$946,287	\$0	\$946,287
136	925,000	Injuries and Damages	\$1,890,968	\$103,357	\$1,787,611	E-136	\$1,507,815	\$3,398,783	99.5100%	\$0	\$3,382,129	\$113,867	\$3,268,262
137	926,000	Employee Pensions and Benefits	\$13,600,867	\$57,350	\$13,552,517	E-137	-\$211,205	\$13,398,662	99.5100%	\$6,004,083	\$19,337,092	-\$136,821	\$19,472,913
138	928,000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-138	\$43,790	\$60,579	100.0000%	\$0	\$60,579	\$43,790	\$16,789
139	928,001	MPSC Assessment	\$788,763	\$0	\$788,763	E-139	-\$37,547	\$751,216	100.0000%	\$0	\$751,216	\$0	\$751,216
140	928,003	FERC Assessment	\$335,565	\$0	\$335,565	E-140	\$63,935	\$399,500	100.0000%	\$0	\$399,500	\$3,414	\$396,086
141	928,011	Reg. Comm. MO Proceeding Exp	\$1,040,866	\$409,019	\$631,847	E-141	-\$1,316	\$1,039,550	100.0000%	\$713,588	\$1,753,138	\$409,019	\$1,344,119
142	928,230	Reg. Comm. FERC Proceedings	\$1,111,288	\$31,954	\$1,079,334	E-142	-\$357	\$1,110,931	100.0000%	\$0	\$1,110,931	\$31,954	\$1,078,977
143	928,030	Reg. Comm. Load Research	\$12,207	\$3,687	\$8,520	E-143	\$394	\$12,601	100.0000%	\$0	\$12,601	\$4,081	\$8,520
144	928,040	Reg. Comm. Misc Tariff Filing	\$10,132	\$26,748	-\$16,616	E-144	\$2,849	\$12,881	100.0000%	\$0	\$12,981	\$29,597	-\$16,616
145	929,000	Duplicate Charges-Credit	-\$422,699	\$10	-\$422,709	E-145	\$1	-\$422,698	99.5100%	\$0	-\$420,627	\$11	-\$420,638
146	930,100	General Advertising Expense	\$44,593	\$0	\$44,593	E-146	-\$9,049	\$35,544	99.5100%	\$0	\$35,370	\$2,613	\$32,757
147	930,000	Miscellaneous A&G Expense	\$1,196,547	\$57,401	\$1,139,146	E-147	-\$62,157	\$1,134,390	99.5100%	\$375,099	\$1,503,930	\$60,625	\$1,443,305
148	931,000	Admin & General Expense-Rents	\$2,635,480	\$0	\$2,635,480	E-148	-\$629,332	\$1,806,148	99.6100%	\$0	\$1,896,808	\$0	\$1,896,808
149	933,000	A&G Transportation Expense	\$4,268	\$1,340,390	-\$1,336,122	E-149	-\$1,171,033	-\$1,168,765	99.5100%	\$0	-\$1,161,047	\$1,476,702	-\$2,637,749
150		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,380,782	\$34,454,931		-\$3,645,697	\$41,170,016		\$8,792,770	\$49,777,680	\$9,161,666	\$40,616,014
151		MAINT., ADMIN. & GENERAL EXP.											
152	935,000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-152	-\$281,672	\$2,155,293	99.5100%	\$0	\$2,144,732	\$44,495	\$2,100,237
153		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$281,672	\$2,155,293		\$0	\$2,144,732	\$44,495	\$2,100,237
154		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		-\$3,927,369	\$43,325,309		\$8,792,770	\$51,922,412	\$9,206,161	\$42,716,251
155		DEPRECIATION EXPENSE											
156	703,000	Depreciation Expense, Dep. Exp.	\$57,384,151	See note (1)	See note (1)	E-156	See note (1)	\$57,384,151	99.5130%	\$2,163,265	\$59,267,955	See note (1)	See note (1)
157	703,001	MO Intan 1 and Com RA Depr Exp	-\$335,980			E-157		-\$335,980	99.5130%	\$0	-\$334,344		

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158	703.101	Depr Steam Elec Prod ARC	\$34,360			E-158		\$34,360	99.5130%	-\$34,192	\$1		
159	703.000	Depreciation Reserve Amortization	\$0			E-159		\$0	100.0000%	-\$51,074	-\$51,074		
160		TOTAL DEPRECIATION EXPENSE	\$57,082,531	\$0	\$0		\$0	\$57,082,531		\$2,077,999	\$58,882,538	\$0	\$0
161		AMORTIZATION EXPENSE											
162	704.000	Amort-LTD Term Electric Plant	\$603,064	\$0	\$603,064	E-162	\$0	\$603,064	99.5130%	\$0	\$600,127	\$0	\$600,127
163	705.010	Amortization Expense - Other	\$4,890	\$0	\$4,890	E-163	\$0	\$4,890	99.5130%	\$118,186	\$123,052	\$0	\$123,052
164	705.000	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	\$43,752	\$43,752	\$0	\$43,752
165	705.100	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-165	\$0	\$0	100.0000%	\$45,241	\$45,241	\$0	\$45,241
166		TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954		\$0	\$607,954		\$207,179	\$812,172	\$0	\$812,172
167		OTHER OPERATING EXPENSES											
168	707.400	Regulatory Credits	-\$218,157	\$0	-\$218,157	E-168	\$218,157	\$0	99.5130%	\$0	\$0	\$0	\$0
169	708.101	State Cap Stk Tax Elec	\$783,872	\$0	\$783,872	E-169	\$0	\$783,872	99.5130%	\$0	\$780,055	\$0	\$780,055
170	708.103	Misc Occup Taxes Elec	\$5,183	\$0	\$5,183	E-170	\$319,100	\$324,283	100.0000%	\$0	\$324,283	\$319,100	\$5,183
171	708.110	Earnings Tax Electric	\$101,376	\$0	\$101,376	E-171	-\$101,376	\$0	99.5100%	\$0	\$0	\$0	\$0
172	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
173	708.111	Other Tax Expense	-\$61,740	\$0	-\$61,740	E-173	\$0	-\$61,740	99.5100%	\$0	-\$61,437	\$0	-\$61,437
174	708.112	Taxes Other Than Income Taxes	\$41,470	\$0	\$41,470	E-174	\$0	\$41,470	100.0000%	\$0	\$41,470	\$0	\$41,470
175	708.120	Property Taxes - Elec	\$11,481,001	\$0	\$11,481,001	E-175	\$3,388,961	\$14,869,962	89.5130%	\$0	\$14,797,545	\$0	\$14,797,545
176	708.143	Payroll Taxes Wolf Creek & JEC	\$125,476	\$0	\$125,476	E-176	\$0	\$125,476	99.5100%	\$0	\$124,861	\$0	\$124,861
177	708.144	Payroll Taxes Joint Owner	\$3,129,921	\$0	\$3,129,921	E-177	-\$1,234	\$3,128,687	99.5100%	\$0	\$3,113,356	\$0	\$3,113,356
178		TOTAL OTHER OPERATING EXPENSES	-\$15,390,402	\$0	\$15,390,402		\$3,821,608	\$19,212,010		\$0	\$19,120,133	\$319,100	\$18,801,033
179		TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,686,408		-\$4,520,722	\$418,477,361		-\$2,274,621	\$414,128,445	\$41,421,260	\$313,824,647
180		NET INCOME BEFORE TAXES	\$88,950,834					\$93,471,556		\$31,772,698	\$125,614,902		
181		INCOME TAXES											
182	709.101	Current Income Taxes	-\$40,172,421	See note (1)	See note (1)	E-182	See note (1)	-\$40,172,421	100.0000%	\$47,445,149	\$7,272,728	See note (1)	See note (1)
183		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$47,445,149	\$7,272,728		
184		DEFERRED INCOME TAXES											
185	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$24,741,857	See note (1)	See note (1)	E-185	See note (1)	\$24,741,857	100.0000%	\$0	\$24,741,857	See note (1)	See note (1)
186	711.410	Amortization of Deferred ITC	-\$910,184			E-186		-\$910,184	100.0000%	\$0	-\$910,184		
187	710.111	Deferred Income Taxes - State	\$0			E-187		\$0	100.0000%	\$0	\$0		
188	711.110	Amort Fed Def Inc Tax	-\$153,677			E-188		-\$153,677	100.0000%	\$0	-\$153,677		
189	711.111	Amort St Def Inc Tax	\$0			E-189		\$0	100.0000%	\$0	\$0		
190	711.101	Accretion Exp Steam Prod ARO	\$0			E-190		\$0	100.0000%	\$0	\$0		
191		TOTAL DEFERRED INCOME TAXES	\$23,677,996					\$23,677,996		\$0	\$23,677,996		
192		NET OPERATING INCOME	\$105,445,259					\$108,955,981		-\$15,872,451	\$94,564,178		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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Adjustments to Income Statement Detail

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$18,979,602	\$18,979,602
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Weather/Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$12,466,186	
	4. Billing Adjustments (Wells)		\$0	\$0		\$0	\$92,962	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$655,720	
	6. Annualize for 2009 rate change (Wells)		\$0	\$0		\$0	\$36,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$502,511	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$4,326,638	
	10. Removed billed FAC revenues (McMellen)		\$0	\$0		\$0	-\$31,945,392	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$4,157,174	-\$4,157,174
	1. To remove unbilled electric revenues		\$0	\$0		\$0	-\$4,157,174	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$1,599,862	-\$1,599,862
	1. To remove FCA unbilled revenue		\$0	\$0		\$0	-\$1,599,862	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$28,095,185	\$28,095,185
	1. To annualize off-system sales revenue and cost updated through December 31, 2010. (Harris)		\$0	\$0		\$0	\$28,095,185	
Rev-10	Revenue InterUN/intraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$11,819,574	-\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$779,331	\$2,388	-\$776,943	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,388		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$99,676	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$615,280	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenger)		-\$363,727	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$182,182	\$12,481,539	\$12,663,721	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$182,182	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$12,481,539		\$0	\$0	

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E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris)		\$0	\$404,282		\$0	\$0	
E-9	Fuel Steam Inter UN/intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$278,309	\$317,030	\$595,339	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$278,309	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$317,030		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$58,401	\$59,210	\$117,611	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$58,401	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$59,210		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$78,899	\$2,316	\$79,215	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$77,527	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$628	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$544		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,860		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$130,512	-\$130,512	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
	2. To include annualized amortization of emission allowances updated through True-Up period December 31, 2010. (Harris)		\$0	-\$33,104		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$126,372	\$4,248	\$130,620	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$126,372	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$15,331		\$0	\$0	

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	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$19,579		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$86,052	\$352,005	\$438,057	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$86,052	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$61,979		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$290,090	\$1,109,057	\$1,399,147	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$326,709		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$290,090	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$78,977	\$97,881	\$176,858	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$25,876		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$78,977	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$7,143	-\$107,711	-\$100,568	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,619		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$7,143	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$7,857	\$0	\$7,857	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7,857	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$3,058	\$7,795,907	\$7,798,965	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,058	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$5,948,182		\$0	\$0	
	3. To adjust test year for reservation charges updated through True Up December 31, 2010 (Harris)		\$0	-\$107,067		\$0	\$0	

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	4. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$2,439,116		\$0	\$0	
	5. To remove Crossroads Natural Gas Reservation Charges (Hyneman)		\$0	-\$484,324		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$270,287	\$270,287	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris)		\$0	\$270,287		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-33	Fuel Other Inter/Intra ST (bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,995
	1. To remove test year expenses associated with intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$764,995	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-34	Hedge Settlements	547.105	\$0	-\$13,203,698	-\$13,203,698	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$13,203,698		\$0	\$0	
E-35	Other Power Generation Expense	548.000	\$30,052	\$0	\$30,052	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$30,052	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$18,007	\$0	\$18,007	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$18,017	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$10	\$0		\$0	\$0	
E-39	Other Gen Maint Suprv. & Eng	551.000	\$26,869	\$5,260	\$32,129	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$5,260		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$26,869	\$0		\$0	\$0	
E-40	Other Gen Maint Struct CT	552.000	\$9,951	\$174,908	\$184,859	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$174,908		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$9,951	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$47,578	-\$191,984	-\$144,406	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$191,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$47,578	\$0		\$0	\$0	

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E-42	Other Gen Maint Misc Exp	554.000	\$484	\$29,016	\$29,500	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$29,016		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$484	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$32,194,205	-\$32,194,205	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$36,158,931		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$3,962,726		\$0	\$0	
E-50	Purch Pwr On-Sys Demand	555.027	\$0	\$78,897	\$78,897	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$41,836		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$37,061		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$20,535,304	\$20,535,304	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up December 31, 2010 (Harris)		\$0	\$20,535,304		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-53	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$10,271,664	-\$10,271,664
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$10,271,664	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	System Control and Load Dispatch	556.000	\$66,102	\$0	\$66,102	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$66,102	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	-\$594,847	-\$336	-\$595,183	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$53,034	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		-\$647,881	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$42,972	-\$777	\$42,195	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$42,856	\$0		\$0	\$0	

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	2. To reflect MPS Short Term Incentive Compensation through True Up December 31, 2010 (Prenger)		\$116	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	Trans Operations Expense	561.000	\$37,759	\$0	\$37,759	\$0	\$986,657	\$986,657
	1. Staff Payroll Annualization (Prenger)		\$37,759	\$0		\$0	\$0	
	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	\$986,657	
E-64	Trans Oper- Station Expenses	562.000	\$4,349	\$0	\$4,349	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,349	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$1,025	\$0	\$1,025	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,025	\$0		\$0	\$0	
E-66	Trans Oper Elec By Others	565.000	\$0	\$0	\$0	\$0	-\$3,894,075	-\$3,894,075
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	3. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	4. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$3,894,075	
E-68	Trans of Elec by Others Demand	565.027	\$0	-\$5,743,604	-\$5,743,604	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	Trans of Elec by Others Off Sys	565.030	\$0	\$872,232	\$872,232	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up period December 31, 2010. (Harris)		\$0	\$872,232		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$54,349	-\$39,393	\$14,956	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$54,349	\$0		\$0	\$0	
E-72	Maintenance of Supervision and Engineering	568.000	\$0	\$2,990	\$2,990	\$0	\$0	\$0

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	1. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$2,990		\$0	\$0	
E-73	Misc. Transmission Expense	575.000	\$0	\$0	\$0	\$0	-\$156,992	-\$156,992
	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$156,992	
E-76	Trans Maintenance of Structures	569.000	\$497	-\$5,756	-\$5,259	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$497	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$5,756		\$0	\$0	
E-77	Trans Maintenance of Station Equipment	570.000	\$22,072	\$128,242	\$150,314	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$22,072	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$128,242		\$0	\$0	
E-78	Trans Maintenance of Overhead Lines	571.000	\$3,239	-\$136,330	-\$133,091	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,239	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$136,330		\$0	\$0	
E-79	Trans Maintenance of Underground Lines	572.000	\$41	\$0	\$41	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-80	Trans Maintenance of Misc. Trans Plant	573.000	\$1	\$15,723	\$15,724	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$15,723		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr & Engineering	580.000	\$37,758	\$0	\$37,758	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$88,100	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$50,342	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	\$51,668	\$0	\$51,668	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$51,668	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$8,547	-\$27	\$8,520	\$0	\$0	\$0

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	1. Staff Payroll Annualization (Prenger)		\$8,547	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$27		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$63,252	\$0	\$63,252	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$63,252	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$27,435	\$0	\$27,435	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$27,435	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$885	\$0	\$885	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$885	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$135,528	\$0	\$135,528	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$135,528	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$10,629	\$0	\$10,629	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$10,629	\$0		\$0	\$0	
E-93	Distr Oper Miscel Distr Expense	588.000	-\$197,189	-\$7,652	-\$204,841	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$251,017	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$448,206	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$7,652		\$0	\$0	
E-97	Distrb Maint-Suprv & Engineering	590.000	\$4,678	\$8,219	\$12,897	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,678	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$8,219		\$0	\$0	
E-98	Distrb Maint-Structures	591.000	\$12,344	-\$141,180	-\$128,836	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$12,344	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$139,100		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$2,080		\$0	\$0	
E-99	Distrb Maint-Station Equipment	592.000	\$25,080	\$280,793	\$305,873	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$25,080	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$280,793		\$0	\$0	
E-100	Distrb Maint-OH Lines	593.000	\$220,993	\$422,239	\$643,232	\$0	\$0	\$0

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	1. Staff Payroll Annualization (Prenger)		\$220,993	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$422,239		\$0	\$0	
E-101	Distrib Maint-Maint Undergrnd Lines	594.000	\$32,975	\$178,093	\$211,068	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$32,975	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$178,093		\$0	\$0	
E-102	Distrib Maint-Maint Line Transformer	595.000	\$19,034	\$79,901	\$98,935	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$19,034	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$79,901		\$0	\$0	
E-103	Distrib Maint- Maint St Lights/Signal	596.000	\$22,170	-\$506,496	-\$484,326	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$22,170	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$506,496		\$0	\$0	
E-104	Distrib Maint-Maint of Meters	597.000	\$5,199	\$1,613	\$6,812	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,199	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$1,613		\$0	\$0	
E-105	Distrib Maint-Maint Misc Distrib Pin	598.000	\$246	-\$33,753	-\$33,507	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$246	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$33,753		\$0	\$0	
E-109	Customer Acct Superv Exp	901.000	-\$31,314	-\$548	-\$31,862	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41,933	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$73,247	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110	Cust Accts Meter Reading Expense	902.000	\$72,985	\$479,030	\$552,015	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$72,985	\$0		\$0	\$0	

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	2. To include an annualized Meter Reading Expense (Lyons)		\$0	\$115,528		\$0	\$0	
	3. To include bank fees associated with the sale of Accounts Receivables (Prenger)		\$0	\$363,502		\$0	\$0	
E-111	Customer Accts Records and Collection	903.000	\$395,315	\$426,747	\$822,062	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$395,315	\$0		\$0	\$0	
	2. To reflect Interest on customer deposits at current rate of prime plus 1 (4.25%) updated through December 31, 2010 (Prenger)		\$0	\$226,453		\$0	\$0	
	3. To remove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	
	4. To annualize electronic card acceptance fees updated through True Up December 31, 2010. (McMellen)		\$0	\$208,322		\$0	\$0	
	5. To remove test year severance costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$219,707	\$219,707
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$219,707	
E-113	Misc. Customer Accts Expense	905.000	\$76	\$0	\$76	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$76	\$0		\$0	\$0	
E-116	Customer Service Superv. Exp	907.000	\$20,326	-\$6,313	\$14,013	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$20,326	\$0		\$0	\$0	
	2. To include adjustment CS-11, (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	-\$22,579	\$281,794	\$259,215	\$0	\$1,311,808	\$1,311,808
	1. Staff Payroll Annualization (Prenger)		\$12,540	\$0		\$0	\$0	
	2. To remove portion of Connections program to be capitalized (Prenger)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$69,111	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$1,252,697	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$35,119	\$0		\$0	\$0	
	7. To reflect on-going expense for Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$228,516		\$0	\$0	
	8. To reflect 12-month amortization (3-year) for ERPP. (Fred/Prenger)		\$0	\$62,873		\$0	\$0	
E-118	Instructional Advertising Expense	909.000	\$5,809	-\$29,405	-\$23,596	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove costs dealing with CEP to be capitalized (Prenger)		\$0	-\$29,408		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$5,809	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910,000	\$27,218	\$0	\$27,218	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$27,218	\$0		\$0	\$0	
E-122	Sales Supervision	911,000	\$4,695	\$0	\$4,695	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,695	\$0		\$0	\$0	
E-123	Sales Expense	912,000	\$24,034	\$0	\$24,034	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$24,034	\$0		\$0	\$0	
E-124	Sales Advertising Expense	913,000	\$0	-\$594	-\$594	\$0	\$0	\$0
	1. To reflect Account 913 costs through known and measureable (Prenger)		\$0	-\$594		\$0	\$0	
E-125	Misc. Sales Expense	916,000	\$3,849	\$0	\$3,849	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,849	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920,000	-\$1,146,747	\$98,332	-\$1,048,415	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$919,634	\$0		\$0	\$0	
	2. To remove test year severance costs (Hyneman)		\$0	-\$12,830		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$1,436,431	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$629,950	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$111,162		\$0	\$0	
E-130	A & G Expense	921,000	\$17	-\$42,556	-\$42,539	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$17	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$9,353		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921,100	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$0	\$1,700,000	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-132	A & G Expenses Transferred	922.000	-\$27,253	\$0	-\$27,253	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		-\$27,253	\$0		\$0	\$0	
E-133	KCPL Bill of Common Use Plant	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	
E-134	Outside Services Employed	923.000	\$0	-\$152,671	-\$152,671	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-135	Property Insurance	924.000	\$0	-\$1,140,715	-\$1,140,715	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	-\$1,140,715		\$0	\$0	
E-136	Injuries and Damages	925.000	\$11,071	\$1,496,744	\$1,507,815	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,071	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$1,701,407		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$204,663		\$0	\$0	
E-137	Employee Pensions and Benefits	926.000	-\$183,840	-\$17,365	-\$211,205	\$0	\$6,004,083	\$6,004,083
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$6,283,250	
	3. To reflect the FAS 106 post-retirement benefit cost updated through December 31, 2010. (Harrison)		\$0	\$0		\$0	-\$279,167	
	4. Staff Payroll Annualization (Prenger)		\$6,143	\$0		\$0	\$0	
	5. To normalize test year SERP expenses (Hyneman)		\$0	-\$5,925		\$0	\$0	
	6. To include other benefits, including medical through 12 months ending December 31, 2010. (Prenger)		-\$310,991	\$0		\$0	\$0	
	7. To reflect 401k expense through December 31, 2010 (Prenger)		\$111,008	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	
	9. No adjustment		\$0	\$0		\$0	\$0	
E-138	Regulatory Commission Expense	928.000	\$43,790	\$0	\$43,790	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$43,790	\$0		\$0	\$0	
E-139	MPSC Assessment	928.001	\$0	-\$37,547	-\$37,547	\$0	\$0	\$0

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	1. To annualize the PSC Assessment		\$0	-\$37,547		\$0	\$0	
E-140	FERC Assessment	928.003	\$3,414	\$60,521	\$63,935	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,414	\$0		\$0	\$0	
	2. To annualize FERC assessment for 12 months ending June 30, 2010		\$0	\$60,521		\$0	\$0	
E-141	Reg. Comm. MO Proceeding Exp	928.011	\$0	-\$1,316	-\$1,316	\$0	\$713,588	\$713,588
	1. To remove 2005 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$19,187	
	2. To remove 2007 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$173,418	
	3. To remove 2009 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$46,800	
	4. To include rate case expense for Case No. ER-2010-0355 5 yr amortization updated through December 31, 2010. (Majors)		\$0	\$0		\$0	\$795,530	
	5. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
	6. To include rate case expense for Case No. ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$140,400	
	7. To amortize depreciation study of five years (Majors)		\$0	\$0		\$0	\$17,063	
E-142	Reg. Comm. FERC Proceedings	928.230	\$0	-\$357	-\$357	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$357		\$0	\$0	
E-143	Reg. Comm. Load Research	928.030	\$394	\$0	\$394	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$394	\$0		\$0	\$0	
E-144	Reg. Comm. Misc Tariff Filing	928.040	\$2,849	\$0	\$2,849	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,849	\$0		\$0	\$0	
E-145	Duplicate Charges-Credit	929.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
E-146	General Advertising Expense	930.100	\$2,626	-\$11,675	-\$9,049	\$0	\$0	\$0
	1. To reflect account 930.1 advertising costs through known and measureable (Prenger)		\$0	-\$11,675		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$2,626	\$0		\$0	\$0	
E-147	Miscellaneous A&G Expense	930.000	\$3,523	-\$65,680	-\$62,157	\$0	\$375,099	\$375,099
	1. Staff Payroll Annualization (Prenger)		\$3,523	\$0		\$0	\$0	
	2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$0	\$0	
	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$375,099	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	
E-148	Admin & General Expense-Rents	931.000	\$0	-\$629,332	-\$629,332	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$422,870		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$206,462		\$0	\$0	
E-149	A&G Transportation Expense	933.000	\$143,583	-\$1,314,616	-\$1,171,033	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$143,583	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$1,314,616		\$0	\$0	
E-152	Maint. Of General Plant	935.000	\$4,267	-\$285,939	-\$281,672	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,267	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,675		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-156	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$2,163,265	\$2,163,265
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,163,265	
E-158	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,192	-\$34,192
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,192	
E-159	Depreciation Reserve Amortization	703.000	\$0	\$0	\$0	\$0	-\$51,074	-\$51,074
	1. Depreciation Reserve Amortization (Rice)		\$0	\$0		\$0	\$0	
	2. Adjust Sibley AAO		\$0	\$0		\$0	-\$51,074	
E-163	Amortization Expense - Other	705.010	\$0	\$0	\$0	\$0	\$118,186	\$118,186
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	\$0		\$0	\$118,186	
E-164	Iatan 2 Regulatory Asset Amortization	706.000	\$0	\$0	\$0	\$0	\$43,752	\$43,752
	1. To include Iatan 2 Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$43,752	
E-165	Iatan MPS Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$45,241	\$45,241
	1. To include Iatan MPS Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$45,241	
E-168	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-170	Misc Occup Taxes Elec	708.103	\$319,100	\$0	\$319,100	\$0	\$0	\$0
	1. To reflect payroll taxes through True Up December 31, 2010 (Prenger)		\$319,100	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-171	Earnings Tax Electric	708.110	\$0	-\$101,376	-\$101,376	\$0	\$0	\$0
	1. To remove test year amount for earnings tax per agreement with Company		\$0	-\$101,376		\$0	\$0	
E-175	Property Taxes - Elec	708.120	\$0	\$3,388,961	\$3,388,961	\$0	\$0	\$0
	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$3,388,961		\$0	\$0	
E-177	Payroll Taxes Joint Owner	708.144	\$0	-\$1,234	-\$1,234	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$1,234		\$0	\$0	
E-182	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$47,445,149	\$47,445,149
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$47,445,149	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$29,498,177	\$29,498,177
Total Operating & Maint. Expense			\$334,957	-\$4,855,679	-\$4,520,722	\$0	\$45,170,628	\$45,170,628

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.63% Return	E 7.86% Return	F 8.10% Return
1	TOTAL NET INCOME BEFORE TAXES		\$125,614,902	\$123,030,539	\$127,644,202	\$132,257,869
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$58,882,538	\$58,882,538	\$58,882,538	\$58,882,538
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$81,053	\$81,053	\$81,053	\$81,053
6	Contributions in Aid of Construction		\$5,865,094	\$5,865,094	\$5,865,094	\$5,865,094
7	Advances for Construction		-\$1,643,824	-\$1,643,824	-\$1,643,824	-\$1,643,824
8	Book Amortization		\$812,172	\$812,172	\$812,172	\$812,172
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$63,997,033	\$63,997,033	\$63,997,033	\$63,997,033
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5900%	\$43,797,113	\$43,797,113	\$43,797,113	\$43,797,113
12	Tax Straight-Line Depreciation		\$57,387,669	\$57,387,669	\$57,387,669	\$57,387,669
13	Excess of tax over Straight-Line Tax Dep.		\$69,482,145	\$69,482,145	\$69,482,145	\$69,482,145
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$170,666,927	\$170,666,927	\$170,666,927	\$170,666,927
15	NET TAXABLE INCOME		\$18,945,008	\$16,360,645	\$20,974,308	\$25,587,975
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$18,945,008	\$16,360,645	\$20,974,308	\$25,587,975
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$987,654	\$852,925	\$1,093,447	\$1,333,970
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$17,957,354	\$15,507,720	\$19,880,861	\$24,254,005
21	Federal Income Tax at the Rate of	35.00%	\$6,285,074	\$5,427,702	\$6,958,301	\$8,488,902
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0	\$0	\$0	\$0
24	Research and Development Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$6,285,074	\$5,427,702	\$6,958,301	\$8,488,902
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$18,945,008	\$16,360,645	\$20,974,308	\$25,587,975
28	Deduct Federal Income Tax at the Rate of	50.000%	\$3,142,537	\$2,713,851	\$3,479,151	\$4,244,451
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$15,802,471	\$13,646,794	\$17,495,157	\$21,343,524
31	Missouri Income Tax at the Rate of	6.250%	\$987,654	\$852,925	\$1,093,447	\$1,333,970
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$18,945,008	\$16,360,645	\$20,974,308	\$25,587,975
34	Deduct Federal Income Tax - City inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$18,945,008	\$16,360,645	\$20,974,308	\$25,587,975
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$6,285,074	\$5,427,702	\$6,958,301	\$8,488,902
40	State Income Tax		\$987,654	\$852,925	\$1,093,447	\$1,333,970
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$7,272,728	\$6,280,627	\$8,051,748	\$9,822,872
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$24,741,857	\$24,741,857	\$24,741,857	\$24,741,857
45	Amortization of Deferred ITC		-\$910,184	-\$910,184	-\$910,184	-\$910,184
46	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	TOTAL DEFERRED INCOME TAXES		\$23,677,996	\$23,677,996	\$23,677,996	\$23,677,996
51	TOTAL INCOME TAX		\$30,950,724	\$29,958,623	\$31,729,744	\$33,500,868

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	E Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.58%		3.959%	4.192%	4.425%
2	Equity Units - Taxable	\$41,084,730	0.65%	12.35%	0.080%	0.080%	0.080%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.36%	3.108%	3.108%	3.108%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$246,415,270	3.90%	12.35%	0.482%	0.482%	0.482%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		7.629%	7.862%	8.095%
8	PreTax Cost of Capital				10.146%	10.524%	10.902%

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment for Billing Corrections	Large Customer Rate Switchers/Ne w Customers/Annualizations	Weather/ Rate Switch Adjustment	Annualization for Rate Change	Annualization for Large Customer Load Changes
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$241,890,618	\$0	\$0	\$11,043,122	\$19,773,652	\$0
4	Small General Service	\$67,809,697	\$0	\$0	\$854,872	\$5,297,510	\$0
5	Large General Service	\$57,454,955	\$0	\$0	\$568,192	\$4,422,783	\$0
6	Large Power	\$73,163,802	\$92,962	\$655,720	\$0	\$5,491,034	\$502,511
7	Special	\$396,724	\$0	\$0	\$0	\$31,140	\$0
8	Lighting	\$8,005,967	\$0	\$0	\$0	\$648,036	\$0
9	Adjust to G/L	-\$247,660	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$502,511
11	OTHER RATE REVENUE						
12	None	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$502,511

Missouri Public Service - Electric
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Test Year Ending 12/31/2009
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Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$2,442,602	\$1,097,339	\$29,471,511	\$271,362,129
4	Small General Service	-\$249,689	-\$249,529	\$5,653,164	\$73,462,861
5	Large General Service	\$14,084	\$3,478,828	\$8,483,887	\$65,938,842
6	Large Power	-\$4,971	\$0	\$6,737,256	\$79,901,058
7	Special	\$0	\$0	\$31,140	\$427,864
8	Lighting	\$0	\$0	\$548,036	\$8,554,003
9	Adjust to G/L	\$0	\$0	\$0	-\$247,660
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,683,178	\$4,326,638	\$50,924,994	\$499,399,097
11	OTHER RATE REVENUE				
12	None	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	-\$2,683,178	\$4,326,638	\$50,924,994	\$499,399,097

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Summary of Net System Input Components

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	LP Customer Rate Switching and Annualization	365-Day Adjustment	Load Growth
1	NATIVE LOAD						
2	Missouri Retail	5,747,447,739	68,000	152,228,126	11,016,095	-30,880,689	58,515,875
3	Wholesale	28,525,022	0	822,113	0	0	0
4	Firm Capacity Customers	13,604,230	0	0	0	0	0
5	Company use	10,441,455	0	0	0	0	0
6	TOTAL NATIVE LOAD	5,800,018,446	68,000	153,050,239	11,016,095	-30,880,689	58,515,875
7	LOSSES						6.54%
8	NET SYSTEM INPUT						

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Summary of Net System Input Components

A	B	I
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	5,938,395,146
3	Wholesale	29,347,135
4	Firm Capacity Customers	13,604,230
5	Company use	10,441,455
6	TOTAL NATIVE LOAD	5,991,787,966
7	LOSSES	391,018,511
8	NET SYSTEM INPUT	6,382,806,477

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Test Year Ending 12/31/2009
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Executive Case Summary

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$539,743,347
2	Total Missouri Rate Revenue By Rate Schedule	\$499,399,097
3	Missouri Retail kWh Sales	5,938,395,146
4	Average Rate (Cents per kWh)	8.410
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$51,141,365
7	Interest Expense	\$43,797,113
8	Annualized Payroll	\$41,421,260
9	Utility Employees	0
10	Depreciation	\$59,267,955
11	Net Investment Plant	\$1,371,529,275
12	Pensions	\$0