

**STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 17<sup>th</sup> day of July, 2015.

In the Matter of Kansas City Power & Light	)	<b><u>File No. ER-2014-0370, et al.</u></b>
Company's Request for Authority to Implement a	)	YE-2015-0194
General Rate Increase for Electric Service	)	YE-2015-0195

**ORDER APPROVING STIPULATION AND AGREEMENT  
REGARDING TRUE-UP, DEPRECIATION, AND OTHER ISSUES**

Issue Date: July 17, 2015

Effective Date: July 17, 2015

On July 1, 2015, Kansas City Power & Light Company ("KCP&L") and the Staff of the Commission filed a partial non-unanimous stipulation and agreement that would resolve between them certain true-up, depreciation and other miscellaneous issues. The stipulation and agreement identifies specific issues that will and will not be subject to true-up, adopts certain depreciation rates, which include net salvage, and approves KCP&L's billing adjustment approach for non-residential customers.

The stipulation and agreement is non-unanimous in that it was not signed by all parties. However, Commission Rule 4 CSR 240-2.115(2) provides that other parties have seven days in which to object to a non-unanimous stipulation and agreement. If no party files a timely objection to a stipulation and agreement, the Commission may treat it as a unanimous stipulation and agreement. More than seven days have passed since the stipulation and agreement was filed, and no party has objected. Therefore, the Commission will treat the stipulation and agreement as a unanimous stipulation and agreement.

After reviewing the stipulation and agreement, the Commission independently finds and concludes that the stipulation and agreement is a reasonable resolution of the issues addressed by the stipulation and agreement and that such stipulation and agreement should be approved.

**THE COMMISSION ORDERS THAT:**

1. The Partial Non-Unanimous Stipulation and Agreement as to True Up, Depreciation and Other Miscellaneous Issues, filed on July 1, 2015, is approved as a resolution of the issues addressed in that stipulation and agreement. The signatory parties are ordered to comply with the terms of the stipulation and agreement. A copy of the stipulation and agreement is attached to this order.
2. This order shall be effective when issued.

**BY THE COMMISSION**



*Morris L. Woodruff*

Morris L. Woodruff  
Secretary

R. Kenney, Chm., Stoll, W. Kenney,  
Hall, and Rupp, CC., concur.

Bushmann, Senior Regulatory Law Judge

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Kansas City	)	
Power & Light Company's Request	)	Case No. ER-2014-0370
for Authority to Implement a General	)	
Rate Increase for Electric Service	)	

**PARTIAL NON-UNANIMOUS STIPULATION AND  
AGREEMENT AS TO TRUE UP, DEPRECIATION  
AND OTHER MISCELLANEOUS ISSUES**

COME NOW the Staff of the Missouri Public Service Commission ("Staff") and Kansas City Power & Light Company ("KCP&L") (collectively "Signatories"), and, in consideration of the following agreements, the Signatories submit this Partial Non-Unanimous Stipulation and Agreement as to True-Up, Depreciation and Other Miscellaneous Issues ("Stipulation") have resolved the issues listed below.

**A. SETTLEMENT OF SPECIFIC ISSUES**

1. The revenue requirement positions of Staff (\$21,217,561 in Staff's reconciliation filed on June 9, 2015 (Ex. 203)) reflect adoption of the Staff's position on the following items. KCP&L's and Staff's true-up revenue requirement shall reflect adoption of the Staff's position on these items which shall not be subject to true-up, unless otherwise specified; and shall not constitute ratemaking precedent:

- a. Materials and supplies
- b. Prepayments
- c. Customer deposits
- d. Customer advances
- e. Remove gross receipts taxes from test year – forfeited discounts
- f. Adjust late payment fees
- g. O&M Maintenance Expense Adjustment (steam production, nuclear, transmission and distribution)
- h. Wolf Creek mid-cycle outage
- i. Normalize general maintenance
- j. Bank fees
- k. Dues and donations

- l. Credit card payments
  - m. Advertising – Connections
  - n. Transource – transferred asset value
  - o. Injuries and damages
  - p. Interest on customer deposits
  - q. Incentive compensation – Value Link
  - r. Meter Replacement O&M
  - s. Common Use Billings
  - t. Lease Expense
  - u. SERP
  - v. Wolf Creek decommissioning expense
2. Additional Settlement Agreements:
- a. The revenue requirement positions of Staff (\$21,217,561 filed in Staff's reconciliation) and KCP&L above reflect settlement of the following items:
    - i. Depreciation
      - a) Adoption of depreciation rates recommended by Staff, which include net salvage. (Rates set forth in Schedule A).
      - b) Adoption of the Staff proposal to transfer excess reserve in Account 364 to offset under-recovery of AMR investment.
      - c) In addition, Staff will engage in discussions with KCP&L, and other interested stakeholders, regarding approaches that may be adopted in the future to address costs associated with the retirement and dismantlement of generating stations.
    - ii. Approval of KCP&L's billing adjustment approach for non-residential customers.

**B. ITEMS TO BE TRUED UP**

1. The Signatories agree that the following items shall be trued-up in the true-up proceeding:

- a. Capital Structure
- b. Cost of Debt
- c. Plant in Service
- d. Depreciation Reserve
- e. Cash Working Capital
- f. Bad Debt Expense
- g. Fuel Inventory (Coal, Oil, Lime/Limestone/Ammonia, Powder Activated Carbon, Nuclear)
- h. Wolf Creek refueling (No. 20)
- i. Regulatory Asset-Demand Side Management
- j. Regulatory Asset - La Cygne Environmental project construction accounting (This item will not be trued up if the Partial Non-Unanimous Stipulation and Agreement as to Certain Issues is approved)

- k. Regulatory Asset - La Cygne Inventory
- l. Regulatory Liability – SO<sub>2</sub> Proceeds
- m. Accumulated Deferred Income Taxes
- n. Revenues (including LGS/LP rate switchers)
- o. Off-System Sales
- p. Transmission Revenues
- q. Transmission Revenues ROE (This item will not be trued up if the Partial Non-  
Unanimous Stipulation and Agreement as to Certain Issues is approved)
- r. CCN Revenues
- s. Fuel & Purchased Power Expense
- t. Transmission Expense
- u. SPP Schedule 1 Administrative Fees
- v. Iatan 2 O&M Tracker
- w. Payroll (using Staff's capitalization rate)
- x. Payroll Taxes
- y. Other Benefits (Co. Adj. CS-60)
- z. 401k Expenses
- aa. Pension Expense (True-up numbers contained in Nonunanimous Stipulation and  
Agreement Regarding Pensions and Other Post Employment Benefits)
- bb. OPEBs (True-up numbers contained in Nonunanimous Stipulation and Agreement  
Regarding Pensions and Other Post Employment Benefits)
- cc. Injuries and damages insurance
- dd. Property insurance
- ee. Amortization of Demand Side Management Deferral
- ff. Amortization of Iatan 2 and Common Regulatory Asset
- gg. IT Roadmap/CIP and cyber security expense
- hh. Transource CWIP/FERC Incentives
- ii. Rate Case Expense (Company to update information by August 12, 2015)
- jj. Commission Assessment
- kk. Amortization of Rate Case Expense (this is for the amortization from two cases  
ago)
- ll. Amortization of SO<sub>2</sub> Proceeds
- mm. Amortization of La Cygne Regulatory Asset – Construction Accounting (This  
item will not be trued up if Partial Non-Unanimous Stipulation and Agreement as  
to Certain Issues is approved)
- nn. Amortization of La Cygne Regulatory Asset – Inventory
- oo. Amortization of Renewable Energy Standards Costs
- pp. Depreciation & Amortization Expense
- qq. Amortization – Limited Term Plant
- rr. Income Taxes
- ss. Allocations – Jurisdictional Allocators for meter accounts 370.00 and 370.02

### **GENERAL PROVISIONS**

- 1. Contingent upon Commission approval of this Stipulation without modification,  
the Signatories hereby stipulate to the admission into the evidentiary record of the testimony of

their witnesses on the issues that are resolved by this Stipulation.

2. This Stipulation is being entered into solely for the purpose of settling the issues/adjustments in this case explicitly set forth above. Unless otherwise explicitly provided herein, none of the Signatories to this Stipulation shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any cost of service methodology or determination, method of cost determination or cost allocation or revenue-related methodology. Except as explicitly provided herein, none of the Signatories shall be prejudiced or bound in any manner by the terms of this Stipulation in this or any other proceeding, regardless of whether this Stipulation is approved.

3. This Stipulation is a negotiated settlement. Except as specified herein, the Signatories to this Stipulation shall not be prejudiced, bound by, or in any way affected by the terms of this Stipulation: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Stipulation, or in any way condition its approval of same.

4. This Stipulation has resulted from extensive negotiations among the Signatories, and the terms hereof are interdependent. If the Commission does not approve this Stipulation unconditionally and without modification, then this Stipulation shall be void and no Signatory shall be bound by any of the agreements or provisions hereof.

5. This Stipulation embodies the entirety of the agreements between the Signatories in this case on the issues addressed herein, and may be modified by the Signatories only by a written amendment executed by all of the Signatories.

6. If approved and adopted by the Commission, this Stipulation shall constitute a binding agreement among the Signatories. The Signatories shall cooperate in defending the

validity and enforceability of this Stipulation and the operation of this Stipulation according to its terms.

7. If the Commission does not approve this Stipulation without condition or modification, and notwithstanding the provision herein that it shall become void, (1) neither this Stipulation nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. §536.080 or Article V, Section 18 of the Missouri Constitution, and (2) the Signatories shall retain all procedural and due process rights as fully as though this Stipulation had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Stipulation shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

8. If the Commission accepts the specific terms of this Stipulation without condition or modification, only as to the issues in these cases explicitly set forth above, the Signatories each waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Stipulation without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Stipulation.

**REPRESENTATIONS REGARDING NON-SIGNATORIES**

1. The Office of the Public Counsel; Missouri Industrial Energy Consumers; Brightergy, LLC; Midwest Energy Consumers' Group; Missouri Gas Energy; IBEW Local Union 1464; IBEW Local Union 1613; and, IBEW Local Union 412 have authorized the Signatories to represent in this Stipulation that that they do not oppose this Stipulation.

**WHEREFORE**, for the foregoing reasons, the Signatories respectfully request that the Commission issue an Order approving the terms and conditions of this Partial Stipulation and Agreement as to Certain Issues.

Respectfully submitted,

STAFF OF THE MISSOURI PUBLIC  
SERVICE COMMISSION

KANSAS CITY POWER & LIGHT  
COMPANY

*/s/ Nathan Williams*

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**CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record this 1<sup>st</sup> day of July, 2015.

*/s/ Robert J. Hack*

Robert J. Hack

KCP&L DEPRECIATION RATES - Stipulation

Account	Description	Survivor Curve	Net Salvage Percent	Composite Remaining Life	Depreciation Rate %
<b>311.00</b>	<b>STRUCTURES AND IMPROVEMENTS</b>			<b>39.7</b>	<b>1.65</b>
	HAWTHORN COMMON	100-S0.5	(4)	39.3	
	HAWTHORN UNIT 5	100-S0.5	(6)	38.2	
	HAWTHORN UNIT 9	100-S0.5	(3)	30.2	
	MONTROSE COMMON	100-S0.5	(1)	7.5	
	MONTROSE UNIT 1	100-S0.5	0		
	MONTROSE UNIT 2	100-S0.5	0		
	MONTROSE UNIT 3	100-S0.5	0		
	IATAN COMMON	100-S0.5	(7)	52.0	
	IATAN UNIT 1	100-S0.5	(3)	25.8	
	LACYGNE COMMON	100-S0.5	(2)	25.9	
	LACYGNE UNIT 1	100-S0.5	(4)	25.5	
	LACYGNE UNIT 2	100-S0.5	(3)	25.7	
	MISCELLANEOUS	100-S0.5	(20)	98.1	
<b>312.00</b>	<b>BOILER PIANT EQUIPMENT</b>			<b>24.6</b>	<b>2.73</b>
	HAWTHORN COMMON	55-R1	(6)	35.7	
	HAWTHORN UNIT 5	55-R1	(8)	34.7	
	HAWTHORN UNIT 9	55-R1	(6)	27.4	
	MONTROSE COMMON	55-R1	(1)	7.3	
	MONTROSE UNIT 1	55-R1	0		
	MONTROSE UNIT 2	55-R1	(1)	7.3	
	MONTROSE UNIT 3	55-R1	(1)	7.3	
	IATAN COMMON	55-R1	(11)	43.1	
	IATAN UNIT 1	55-R1	(5)	23.9	
	LACYGNE COMMON	55-R1	(5)	23.9	
	LACYGNE UNIT 1	55-R1	(5)	23.9	
	LACYGNE UNIT 2	55-R1	(7)	23.1	
	MISCELLANEOUS	55-R1	(20)		
	LACYGNE ENVIRONMENTAL EQUIP - 2015	55-R1	(3)	22.8	
<b>312.01</b>	<b>BOILER PIANT EQUIPMENT- UNIT TRAINS</b>	25-R2.5	25	<b>18.2</b>	<b>2.77</b>
<b>312.02</b>	<b>BOILER PIANT EQUIPMENT- AQC</b>			<b>22.2</b>	<b>1.56</b>
	HAWTHORN UNIT 5	55-R1	(7)	33.8	
	LACYGNE UNIT 1	55-R2	(7)	22.2	

Account	Description	Survivor Curve	Net Salvage Percent	Composite Remaining Life	Depreciation Rate %
<b>314.00</b>	<b>TURBOGENERATOR UNITS</b>			<b>23.7</b>	<b>2.14</b>
	HAWTHORN COMMON	60-R1.5	(4)	37.2	
	HAWTHORN UNIT 5	60-R1.5	(6)	34.5	
	HAWTHORN UNIT 9	60-R1.5	(3)	28.5	
	MONTROSE COMMON	60-R1.5	0	7.4	
	MONTROSE UNIT 1	60-R1.5	0		
	MONTROSE UNIT 2	60-R1.5	(1)	7.4	
	MONTROSE UNIT 3	60-R1.5	(1)	7.4	
	IATAN COMMON	60-R1.5	(7)	46.4	
	IATAN UNIT 1	60-R1.5	(4)	24.0	
	LACYGNE COMMON	60-R1.5	(3)	24.3	
	LACYGNE UNIT 1	60-R1.5	(4)	23.9	
	LACYGNE UNIT 2	60-R1.5	(5)	23.3	
	MISCELLANEOUS	60-R1.5	(15)		
<b>315.00</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>			<b>21.6</b>	<b>3.22</b>
	HAWTHORN COMMON	55-S0.5	(6)	35.2	
	HAWTHORN UNIT 5	55-S0.5	(6)	34.2	
	HAWTHORN UNIT 9	55-S0.5	(5)	27.4	
	MONTROSE COMMON	55-S0.5	(1)	7.3	
	MONTROSE UNIT 1	55-S0.5	0	2.5	
	MONTROSE UNIT 2	55-S0.5	(1)	7.3	
	MONTROSE UNIT 3	55-S0.5	(1)	7.3	
	IATAN COMMON	55-S0.5	(9)	43.6	
	IATAN UNIT 1	55-S0.5	(4)	23.5	
	LACYGNE COMMON	55-S0.5	(4)	23.2	
	LACYGNE UNIT 1	55-S0.5	(5)	22.9	
	LACYGNE UNIT 2	55-S0.5	(4)	23.7	
	LACYGNE ENVIRONMENTAL EQUIP - 2015	55-S0.5	(2)	23.4	
	MISCELLANEOUS	55-S0.5	(10)	48.5	
<b>316.00</b>	<b>MISCELLANEOUS POWER PLANT EQUIP</b>			<b>27.3</b>	<b>2.28</b>
	HAWTHORN COMMON	55-S0.5	0	35.1	
	HAWTHORN UNIT 5	55-S0.5	0	31.0	
	HAWTHORN UNIT 9	55-S0.5	0	27.1	
	MONTROSE COMMON	55-S0.5	0	7.4	
	MONTROSE UNIT 1	55-S0.5	0		
	MONTROSE UNIT 2	55-S0.5	0		
	MONTROSE UNIT 3	55-S0.5	0		
	IATAN COMMON	55-S0.5	0	41.7	
	IATAN UNIT 1	55-S0.5	0	24.1	
	LACYGNE COMMON	55-S0.5	0	24.4	
	LACYGNE UNIT 1	55-S0.5	0	23.8	

Account	Description	Survivor Curve	Net Salvage Percent	Composite Remaining Life	Depreciation Rate %
	LACYGNE UNIT 2	55-S0.5	0	22.2	
	MISCELLANEOUS	55-S0.5	0	48.5	
	<b>HAWTHORN UNIT 5 REBUILD</b>				
<b>311.02</b>	<b>STRUCTURES AND IMPROVEMENTS</b>	100-S0.5	(5)	38.9	<b>0.30</b>
<b>312.03</b>	<b>BOILER PLANT EQUIPMENT</b>	55-R1	(8)	34.0	<b>0.56</b>
<b>315.01</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>	55-S0.5	(9)	33.3	<b>0.59</b>
<b>316.01</b>	<b>MISCELLANEOUS POWER PLANT EQUIP</b>	55-S0.5	0	33.3	<b>0.34</b>
	<b>IATAN UNIT 2</b>				
<b>311.04</b>	<b>STRUCTURES AND IMPROVEMENTS</b>	100-S0.5	(6)	52.4	<b>1.16</b>
<b>312.04</b>	<b>BOILER PLANT EQUIPMENT</b>	55-R1	(10)	44.1	<b>1.38</b>
<b>314.04</b>	<b>TURBOGENERATOR UNITS</b>	6D-R1.5	(7)	46.7	<b>1.87</b>
<b>315.04</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>	55-S0.5	(8)	44.1	<b>1.87</b>
<b>316.04</b>	<b>MISCELLANEOUS POWER PLANT EQUIP</b>	55-S0.5	0	44.1	<b>1.35</b>
	<b>NUCLEAR PRODUCTION PLANT</b>				
<b>321.00</b>	<b>STRUCTURES AND IMPROVEMENTS</b>	100-S0.5	(1)	29.3	<b>1.30</b>
<b>322.00</b>	<b>REACTOR PLANT EQUIPMENT</b>	60-R2	(2)	27.3	<b>1.58</b>
<b>323.00</b>	<b>TURBOGENERATOR UNITS</b>	50-S1.5	(1)	26.2	<b>2.25</b>
<b>324.00</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>	50-S1.5	0	23.0	<b>2.12</b>
<b>325.00</b>	<b>MISCELLANEOUS POWER PLANT EQUIP</b>	40-R0.5	0	23.9	<b>3.16</b>
<b>328.00</b>	<b>REGULATORY DISALLOWANCES</b>				<b>1.60</b>
	<b>OTHER PRODUCTION PLANT</b>				
<b>341.00</b>	<b>STRUCTURES AND IMPROVEMENTS</b>			<b>30.8</b>	<b>2.56</b>
	NORTHEAST COMBUSTION TURBINES	70-R2.5	(1)	25.4	
	WEST GARDNER COMBUSTION TURBINES	70-R2.5	(1)	33.0	
	MIAMI COUNTY COMBUSTION TURBINES	70-R2.5	(1)	32.8	
	HAWTHORN UNIT 6	70-R2.5	(1)	30.0	
	HAWTHORN UNIT 7	70-R2.5	(1)	30.0	
	HAWTHORN UNIT 8	70-R2.5	(1)	30.0	
<b>342.00</b>	<b>FUEL HOLDERS, PRODUCERS &amp; ACCESSORIES</b>			<b>28.4</b>	<b>2.11</b>
	NORTHEAST COMBUSTION TURBINES	50-R2.5	(4)	24.4	
	WEST GARDNER COMBUSTION TURBINES	50-R2.5	(3)	30.7	
	MIAMI COUNTY COMBUSTION TURBINES	50-R2.5	(3)	30.6	
	HAWTHORN UNIT 6	50-R2.5	(3)	28.1	
	HAWTHORN UNIT 7	50-R2.5	(3)	27.9	
	HAWTHORN UNIT 8	50-R2.5	(3)	27.9	
<b>344.00</b>	<b>GENERATORS</b>			<b>28.4</b>	<b>2.00</b>

Account	Description	Survivor Curve	Net Salvage Percent	Composite Remaining Life	Depreciation Rate %
	NORTHEAST COMBUSTION TURBINES	50-R1.5	(5)	22.3	
	WEST GARDNER COMBUSTION TURBINES	50-R1.5	(3)	29.6	
	MIAMI COUNTY COMBUSTION TURBINES	50-R1.5	(3)	29.6	
	HAWTHORN UNIT 6	50-R1.5	(3)	27.8	
	HAWTHORN UNIT 7	50-R1.5	(3)	27.1	
	HAWTHORN UNIT 8	50-R1.5	(3)	27.1	
<b>345.00</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>			<b>27.2</b>	<b>1.84</b>
	NORTHEAST COMBUSTION TURBINES	45-R3	(8)	18.7	
	WEST GARDNER COMBUSTION TURBINES	45-R3	(4)	29.9	
	MIAMI COUNTY COMBUSTION TURBINES	45-R3	(4)	29.9	
	HAWTHORN UNIT 6	45-R3	(4)	27.4	
	HAWTHORN UNIT 7	45-R3	(4)	27.4	
	HAWTHORN UNIT 8	45-R3	(4)	27.5	
<b>346.00</b>	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>			<b>23.6</b>	<b>4.19</b>
	NORTHEAST COMBUSTION TURBINES	45-R2.5	0	23.3	
	WEST GARDNER COMBUSTION TURBINES	45-R2.5	0	31.8	
	<b>SOLAR PRODUCTION PLANT</b>				
<b>344.10</b>	<b>GENERATORS - SOLAR</b>	45-R2	0	18.80	<b>4.82</b>
<b>341.02</b>	<b>WIND PRODUCTION PLANT</b>				
	<b>STRUCTURES AND IMPROVEMENTS</b>			<b>16.3</b>	<b>4.31</b>
	SPEARVILLE UNIT 1	70-R2.5	0	16.3	
	SPEARVILLE UNIT 2	70-R2.6	0	16.3	
<b>344.02</b>	<b>GENERATORS</b>			<b>13.6</b>	<b>5.39</b>
	SPEARVILLE COMMON	45-R2	0	15.9	
	SPEARVILLE UNIT 1	45-R2	(1)	12.1	
	SPEARVILLE UNIT 2	45-R2	(1)	16.0	
<b>345.02</b>	<b>ACCESSORY ELECTRIC EQUIPMENT</b>			<b>15.4</b>	<b>6.07</b>
	SPEARVILLE COMMON	40-R2.5	0	16.1	
	SPEARVILLE UNIT 1	40-R2.5	0	12.2	
<b>346.20</b>	<b>MISCELLANEOUS POWER PLANT EQUIPMENT</b>				
	SPEARVILLE COMMON	35-S2.5	0	18.0	<b>5.00</b>
<b>TRANSMISSION PLANT</b>					
<b>352.00</b>	<b>STRUCTURES AND IMPROVEMENTS</b>	60-R3	(5)	37.8	<b>1.98</b>
<b>353.00</b>	<b>STATION EQUIPMENT</b>	55-R1	(10)	44.2	<b>1.87</b>
<b>353.03</b>	<b>STATION EQUIPMENT- COMMUNICATION</b>	25-S2.5	0	5.9	<b>9.96</b>

Account	Description	Survivor Curve	Net Salvage Percent	Composite Remaining Life	Depreciation Rate %
354.00	TOWERS AND FIXTURES	70-R4	(20)	38.4	<b>0.88</b>
355.00	POLES AND FIXTURES	52-R2	(50)	38.0	<b>2.64</b>
356.00	OVERHEAD CONDUCTORS AND DEVICES	55-R2.5	(25)	41.6	<b>1.78</b>
357.00	UNDERGROUND CONDUIT	65-R4	0	32.0	<b>1.41</b>
358.00	UNDERGROUND CONDUCTORS AND DEVICES	55-R4	0	28.8	<b>0.68</b>
	DISTRIBUTION PLANT				
361.00	STRUCTURES AND IMPROVEMENTS	55-R2	(5)	41.3	<b>1.32</b>
362.00	STATION EQUIPMENT	52-R2	(5)	39.1	<b>1.81</b>
362.03	STATION EQUIPMENT- COMMUNICATION	25-S2.5	0	9.6	<b>4.45</b>
363.00	STORAGE BATTERY EQUIPMENT	10-L3	0	8.5	<b>11.76</b>
364.00	POLES, TOWERS AND FIXTURES	42-R2.5	(50)	29.3	<b>3.37</b>
365.00	OVERHEAD CONDUCTORS AND DEVICES	44-R1	(25)	31.4	<b>3.08</b>
366.00	UNDERGROUND CONDUIT	55-R2.5	(30)	38.0	<b>2.91</b>
367.00	UNDERGROUND CONDUCTORS AND DEVICES	51-R15	(10)	38.8	<b>2.38</b>
368.00	LINE TRANSFORMERS	37-R2	10	27.4	<b>1.63</b>
369.00	SERVICES	50-R2.5	(100)	34.0	<b>4.44</b>
370.00	METERS	40-R1.5	2	34.6	<b>0.61</b>
370.10	METERS-AMR (Auto Meter Read)	40-R1.5	2	33.8	<b>0.00</b>
370.20	METERS -AMI (Advanced Meter Infrastuctr)	20-S2.5	2	19.5	<b>4.91</b>
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	21-S1	(15)	20.5	<b>0.05</b>
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25-L0.5	(5)	18.4	<b>3.75</b>
	GENERAL PLANT				
390.00	STRUCTURES AND IMPROVEMENTS	45-R1.5	(20)	33.0	<b>2.75</b>
391.01	FURNITURE AND EQUIPMENT	20-SQ	0	11.9	<b>5.00</b>
391.01	FURNITURE AND EQUIP- WOLF CREEK	20-SQ	0	13.5	<b>5.00</b>
391.02	COMPUTER EQUIPMENT	8-SQ	0	5.3	<b>12.50</b>
	TRANSPORTATION EQUIPMENT				
392.00	AUTOS	8-R2	25	0.0	<b>9.38</b>
392.01	LIGHT TRUCKS	7.5-L0.5	25	5.0	<b>11.73</b>
392.02	HEAVY TRUCKS	10-L2.5	25	6.1	<b>9.94</b>
392.03	TRACTORS	12-R2	25	4.9	<b>5.68</b>
392.04	TRAILERS	26-S0	25	21.5	<b>1.36</b>
393.00	STORES EQUIPMENT	25-SQ	0	14.1	<b>4.00</b>
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	30-SQ	0	17.9	<b>3.33</b>
395.00	LABORATORY EQUIPMENT	30-SQ	0	17.8	<b>3.33</b>
396.00	POWER OPERATED EQUIPMENT	12-L2	15	7.6	<b>7.94</b>
397.00	COMMUNICATION EQUIPMENT	35-SQ	0	22.1	<b>2.86</b>

Account	Description	Survivor Curve	Net Salvage Percent	Composite Remaining Life	Depreciation Rate %
398.00	MISCELLANEOUS EQUIPMENT	30-SQ	0	17.0	<b>3.33</b>

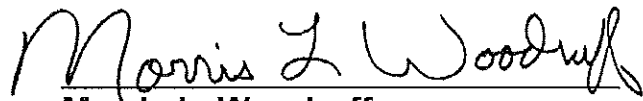
STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 17<sup>th</sup> day of July 2015.



  
Morris L. Woodruff  
Secretary



**MISSOURI PUBLIC SERVICE COMMISSION**

**July 17, 2015**

**File/Case No. ER-2014-0370**

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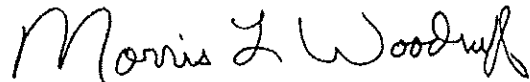
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*Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).*

*Sincerely,*

  
**Morris L. Woodruff**  
Secretary

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Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.