

GMO-202

Exhibit No.: Staff Accounting Schedules
Issue: MoPSC Auditors
Witness: MoPSC Staff
Sponsoring Party: Cost of Service Report
Type of Exhibit: ER-2010-0356
File No.: November 17, 2010
Date Testimony Prepared:

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

**TEST YEAR ENDED DECEMBER 31, 2009
UPDATED JUNE 30, 2010
ESTIMATED TRUE-UP DECEMBER 31, 2010**

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

FILE NO. ER-2010-0356

*Jefferson City, Missouri
November 17, 2010*

*Staff Exhibit No. GMO-202
Date 1/18/11 Reporter LMB
File No. ER-2010-0356*

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
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Date Prepared: November 17, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

EMS - Estimated 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

FILE NO. ER-2010-0356

Jefferson City, Missouri

November 17, 2010

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	A Description	B 7.74% Return	C 7.98% Return	D 8.22% Return
1	Net Orig Cost Rate Base	\$1,181,190,967	\$1,181,190,967	\$1,181,190,967
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$91,388,745	\$94,223,603	\$97,058,462
4	Net Income Available	\$106,262,803	\$106,262,803	\$106,262,803
5	Additional Net Income Required	-\$14,874,058	-\$12,039,200	-\$9,204,341
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,873,850	\$7,640,185	\$9,406,520
8	Current Income Tax Available	\$15,141,531	\$15,141,531	\$15,141,531
9	Additional Current Tax Required	-\$9,267,681	-\$7,501,346	-\$5,735,011
10	Revenue Requirement	-\$24,141,739	-\$19,540,546	-\$14,939,352
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$25,000,000	\$25,000,000	\$25,000,000
12	Gross Revenue Requirement	<u>\$858,261</u>	<u>\$5,459,454</u>	<u>\$10,060,648</u>

Missouri Public Service - Electric
Case No. ER-2010-0356
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,058,904,599
2	Less Accumulated Depreciation Reserve		\$716,019,905
3	Net Plant In Service		<u>\$1,342,884,694</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,592,008
6	Materials and Supplies		\$27,243,517
7	Emission Allowances		\$3,107,111
8	Prepayments - MPS		\$1,574,793
9	Fuel Inventory-Oil & Other		\$12,210,594
10	Fuel Inventory-Coal		\$16,417,366
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$696,938
13	Vintage 1 DSM Costs		\$809,045
14	Vintage 2 DSM Costs		\$8,263,965
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$27,082
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$366,340
17	Deferred Income Tax-Crossroads		\$6,012,968
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$71,137,711</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	4.2521%	\$280,750
21	State Tax Offset	4.2521%	\$44,118
22	City Tax Offset	4.2521%	\$0
23	Interest Expense Offset	15.4630%	\$6,518,691
24	Customer Advances		\$5,261,606
25	Customer Deposits		\$5,607,729
26	Deferred Income Taxes-Depreciation		\$198,342,295
27	Deferred Income Taxes on 1990 AAO		\$9,925
28	Deferred Income Taxes on 1992 AAO		\$139,901
29	Deferred Income Tax - Prudent Turbines 4 and 5		\$16,626,423
30	TOTAL SUBTRACT FROM NET PLANT		<u>\$232,831,438</u>
31	Total Rate Base		<u><u>\$1,181,190,967</u></u>

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)	\$606,337	P-3	\$0	\$606,337	99.5400%	\$0	\$603,548
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$21,901,183	P-4	-\$21,901,183	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles - Cap Softwr 5 yr	\$135,315	P-5	\$0	\$135,315	99.5400%	\$0	\$134,693
6		TOTAL PLANT INTANGIBLE	\$22,664,499		-\$21,901,183	\$763,316		\$0	\$759,799
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,732,616	P-11	\$0	\$39,732,616	99.5400%	\$0	\$39,549,846
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$260,718,920	P-12	\$0	\$260,718,920	99.5400%	\$0	\$259,519,613
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	\$60,593,140	P-14	\$0	\$60,593,140	99.5400%	\$0	\$60,314,412
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,746,259	P-15	\$0	\$15,746,259	99.5400%	\$0	\$15,673,826
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$927,924	P-16	\$0	\$927,924	99.5400%	\$0	\$923,656
17		TOTAL STEAM PRODUCTION - SIBLEY	\$386,029,385		\$0	\$386,029,385		\$0	\$384,253,660
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$0	\$355,442
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,931,484	P-20	\$0	\$18,931,484	99.5400%	\$0	\$18,844,399
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$61,564,056	P-21	-\$4,831,649	\$56,732,407	99.5400%	\$0	\$56,471,438
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,504,853	P-22	\$0	\$42,504,853	99.5400%	\$0	\$42,309,331
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,169,342	P-23	\$0	\$19,169,342	99.5400%	\$0	\$19,081,183
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,779,764	P-24	\$0	\$6,779,764	99.5400%	\$0	\$6,748,577
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,705,540	\$1,705,540	99.5400%	\$0	\$1,697,695
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,889,407	P-26	\$0	\$1,889,407	99.5400%	\$0	\$1,880,716
27		TOTAL STEAM PROD. JEFFREY	\$151,195,991		-\$3,126,109	\$148,069,882		\$0	\$147,388,761
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	\$10,279,049	P-35	-\$6,684,641	\$3,594,408	99.5400%	\$0	\$3,577,874
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$24,213,275	P-36	-\$13,856,776	\$10,356,499	99.5400%	\$0	\$10,308,859
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$303,453	P-37	-\$140,088	\$163,365	99.5400%	\$0	\$162,814
38	315.000	Steam Prod Access Equip- Iatan Com	\$342,127	P-38	-\$80,117	\$262,010	99.5400%	\$0	\$260,805
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$35,137,904		-\$20,761,622	\$14,376,282		\$0	\$14,310,152
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-Syr-Iatan 2	\$0	P-41	\$85,938	\$85,938	99.5400%	\$0	\$85,543
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$10,551,400	\$10,551,400	99.5400%	\$0	\$10,502,864
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$74,805,282	\$74,805,282	99.5400%	\$0	\$74,461,178
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$9,704,390	\$9,704,390	99.5400%	\$0	\$9,659,750
45	315.000	Steam Prod.-Accessory Equipment-Iatan 2	\$0	P-45	\$3,306,899	\$3,306,899	99.5400%	\$0	\$3,291,687
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$364,610	\$364,610	99.5400%	\$0	\$362,933
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$98,818,519	\$98,818,519		\$0	\$98,363,955
48		TOTAL STEAM PRODUCTION	\$572,363,280		\$74,930,788	\$647,294,068		\$0	\$644,316,518
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							

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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	\$59,929
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	\$931,486
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 Elec - RG	\$1,288,827	P-64	\$0	\$1,288,827	99.5400%	\$0	\$1,282,898
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	\$5,336,928	P-66	\$0	\$5,336,928	99.5400%	\$0	\$5,312,378
67	344.000	Other Prod. Generators Elec - RG	\$6,553,175	P-67	\$0	\$6,553,175	99.5400%	\$0	\$6,523,030
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 Pwr Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,225		\$0	\$14,992,225		\$0	\$14,923,260
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	\$8,613,047	P-76	\$0	\$8,613,047	99.5400%	\$0	\$8,573,427
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 Pit - GW	\$3,220	P-78	\$0	\$3,220	99.5400%	\$0	\$3,205
79		TOTAL OTHER PROD GREENWOOD	\$56,827,391		\$0	\$56,827,391		\$0	\$56,565,984
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	\$10,844,427	P-82	\$0	\$10,844,427	99.5400%	\$0	\$10,794,543
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	\$68,679,884	P-84	\$0	\$68,679,884	99.5400%	\$0	\$68,363,957
85	344.000	Other Prod. Generators - SH	\$17,303,656	P-85	\$0	\$17,303,656	99.5400%	\$0	\$17,224,059
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 Pit - SH	\$156,879	P-87	\$0	\$156,879	99.5400%	\$0	\$156,157
88		TOTAL OTHER PROD SOUTH HARPER	\$119,173,267		\$0	\$119,173,267		\$0	\$118,625,071
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	\$36,255,089	\$36,255,089	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 Pit	\$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	\$8,337,618	P-100	-\$8,337,618	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$2,449,833	P-101	-\$2,449,833	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$73,500,109	P-102	-\$73,500,109	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$18,552,669	P-103	-\$18,552,669	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq - Crossroads	\$11,555,555	P-104	-\$11,555,555	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Pit - Crossroads	\$4,157,869	P-105	-\$4,157,869	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$118,981,043		-\$118,981,043	\$0		\$0	\$0

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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
107		TOTAL OTHER PRODUCTION	\$313,103,260		-\$56,749,592	\$256,353,668		\$0	\$255,174,440
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	\$885,466,540		\$18,181,196	\$903,647,736		\$0	\$899,490,958
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.	\$7,615,551	P-115	\$0	\$7,615,551	99.5400%	\$0	\$7,580,519
116	353.000	Transmission Station Equip	\$98,314,639	P-116	\$505,813	\$98,820,452	99.5400%	\$0	\$98,365,878
117	353.000	Trans. Station Equip. - Iatan Common	\$1,189,318	P-117	-\$659,210	\$530,108	99.5400%	\$0	\$527,670
118	353.003	Transmission Station Equipment Common	\$443,392	P-118	\$0	\$443,392	99.5400%	\$0	\$441,352
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	\$77,160,782	P-120	\$0	\$77,160,782	99.5400%	\$0	\$76,805,842
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$942,516	P-121	-\$609,818	\$332,698	99.5400%	\$0	\$331,168
122	356.000	Transmission Overhead Cond & Devices	\$49,426,170	P-122	\$0	\$49,426,170	99.5400%	\$0	\$49,198,810
123	356.000	Trans. OH Cond. & Dev. - Iatan Common	\$771,150	P-123	-\$498,942	\$272,208	99.5400%	\$0	\$270,956
124	358.000	Transmission Underground Cond & Dev.	\$58,426	P-124	\$0	\$58,426	99.5400%	\$0	\$58,157
125		TOTAL TRANSMISSION PLANT	\$251,010,992		-\$1,262,157	\$249,748,835		\$0	\$248,599,990
126		DISTRIBUTION PLANT							
127	360.000	Distribution Land Electric	\$4,937,259	P-127	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
128	360.010	Distribution Depreciable Land Rights	\$274,734	P-128	\$0	\$274,734	99.5520%	\$0	\$273,503
129	360.020	Distribution Land Leased	\$22,228	P-129	\$0	\$22,228	99.5520%	\$0	\$22,128
130	361.000	Distribution Structures & Improvements	\$8,473,076	P-130	\$0	\$8,473,076	99.5520%	\$0	\$8,435,117
131	362.000	Distribution Station Equipment	\$114,042,781	P-131	\$0	\$114,042,781	99.5520%	\$0	\$113,531,849
132	364.000	Distribution Poles, Tower, & Fixtures	\$142,777,525	P-132	\$0	\$142,777,525	99.5520%	\$0	\$142,137,882
133	365.000	Distribution Overhead Conductor	\$102,143,224	P-133	\$0	\$102,143,224	99.5520%	\$0	\$101,685,622
134	366.000	Distribution Underground Circuit	\$42,273,161	P-134	\$0	\$42,273,161	99.5520%	\$0	\$42,083,777
135	367.000	Distribution Underground Conductors	\$105,391,839	P-135	\$0	\$105,391,839	99.5520%	\$0	\$104,919,684
136	368.000	Distribution Line Transformers	\$155,599,371	P-136	\$0	\$155,599,371	99.5520%	\$0	\$154,902,286
137	369.010	Distribution Services Overhead	\$15,596,229	P-137	\$0	\$15,596,229	99.5520%	\$0	\$15,526,358
138	369.020	Distribution Services Underground	\$49,549,927	P-138	\$0	\$49,549,927	99.5520%	\$0	\$49,327,943
139	370.000	Distribution Meters Electric	\$26,403,164	P-139	\$0	\$26,403,164	99.5520%	\$0	\$26,284,878
140	370.010	Distribution Meters PURPA	\$2,038,114	P-140	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
141	371.000	Distribution Cust Prem Install	\$15,034,486	P-141	\$0	\$15,034,486	99.5520%	\$0	\$14,967,132
142	373.000	Distribution Street Light and Traffic Signal	\$31,340,564	P-142	\$0	\$31,340,564	99.5520%	\$0	\$31,200,158
143		TOTAL DISTRIBUTION PLANT	\$815,897,662		\$0	\$815,897,662		\$0	\$812,242,440
144		GENERAL PLANT							
145	389.000	General Land Electric	\$977,543	P-145	\$0	\$977,543	99.5450%	\$0	\$973,095
146	390.000	General Structures & Improv. Electric	\$17,794,933	P-146	\$0	\$17,794,933	99.5450%	\$0	\$17,713,966
147	391.000	General Office Furniture & Equipment	\$2,018,792	P-147	-\$10,859	\$2,007,933	99.5450%	\$0	\$1,998,797
148	391.020	General Office Furniture - Computer	\$2,036,708	P-148	\$0	\$2,036,708	99.5450%	\$0	\$2,027,441
149	391.040	General Office Furniture - Software	\$549,734	P-149	\$0	\$549,734	99.5450%	\$0	\$547,233
150	392.000	General Transportation Equip Autos	\$91,091	P-150	\$0	\$91,091	99.5450%	\$0	\$90,677
151	392.010	General Transportation Equip Light Trucks	\$890,461	P-151	\$0	\$890,461	99.5450%	\$0	\$886,409
152	392.020	General Trans Equip Heavy Trucks	\$6,452,458	P-152	\$0	\$6,452,458	99.5450%	\$0	\$6,423,099
153	392.040	General Trans Equip Trailers	\$713,552	P-153	\$0	\$713,552	99.5450%	\$0	\$710,305
154	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-154	\$0	\$5,043,943	99.5450%	\$0	\$5,020,993
155	393.000	General Stores Equipment	\$83,573	P-155	\$0	\$83,573	99.5450%	\$0	\$83,193
156	394.000	General Tools Electric	\$4,225,646	P-156	\$0	\$4,225,646	99.5450%	\$0	\$4,206,419
157	395.000	General Laboratory Equipment	\$2,251,565	P-157	\$0	\$2,251,565	99.5450%	\$0	\$2,241,320
158	396.000	General Power Operated Equipment	\$3,729,607	P-158	\$0	\$3,729,607	99.5450%	\$0	\$3,712,637
159	397.000	General Communication Equipment	\$13,402,707	P-159	\$0	\$13,402,707	99.5450%	\$0	\$13,341,725
160	398.000	General Misc. Equipment	\$169,253	P-160	\$0	\$169,253	99.5450%	\$0	\$168,483
161		TOTAL GENERAL PLANT	\$60,431,566		-\$10,859	\$60,420,707		\$0	\$60,145,792
162		RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG							

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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
163		Trans, Distrib, General, and Intangible Retirements not classified.	\$0	P-163	\$0	\$0	100.0000%	\$0	\$0
164		TOTAL RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG	\$0		\$0	\$0		\$0	\$0
165		ECORP PLANT							
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$223,516	P-166	\$0	\$223,516	99.5450%	\$0	\$222,499
167	389.000	General Land Electric - Raytown	\$28,924	P-167	\$0	\$28,924	99.5450%	\$0	\$28,792
168	390.000	General Structures & Impr- Raytown	\$8,564,463	P-168	\$0	\$8,564,463	99.5450%	\$0	\$8,525,495
169	390.050	General Struct. Leasehold Improvements	\$0	P-169	\$0	\$0	99.5450%	\$0	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$995,911	P-170	\$0	\$995,911	99.5450%	\$0	\$991,380
171	391.000	General Office Furn. - Raytown	\$2,160,833	P-171	\$0	\$2,160,833	99.5450%	\$0	\$2,151,001
172	391.020	General Office Furniture-Computer-ECORP	\$4,914,943	P-172	\$0	\$4,914,943	99.5450%	\$0	\$4,892,580
173	391.020	General Office Furn. Comp. - Raytown	\$2,498,532	P-173	\$0	\$2,498,532	99.5450%	\$0	\$2,487,164
174	391.040	General Office Furniture Software	\$16,090,724	P-174	\$0	\$16,090,724	99.5450%	\$0	\$16,017,511
175	391.040	General Office Furn Software - Raytown	\$1,419,222	P-175	\$0	\$1,419,222	99.5450%	\$0	\$1,412,765
176	392.020	General Trans. Heavy Trucks - Elec	\$0	P-176	\$0	\$0	99.5450%	\$0	\$0
177	392.040	General Trans. Trailers - Electric	\$0	P-177	\$0	\$0	99.5450%	\$0	\$0
178	393.000	General Stores Equipment- Electric	\$7,806	P-178	\$0	\$7,806	99.5450%	\$0	\$7,770
179	394.000	General Tools - Electric	\$17,783	P-179	\$0	\$17,783	99.5450%	\$0	\$17,702
180	395.000	General Laboratory Equipment - ECORP	\$0	P-180	\$0	\$0	99.5450%	\$0	\$0
181	396.000	General Power Operated Equip Electric	\$16,689	P-181	\$0	\$16,689	99.5450%	\$0	\$16,613
182	397.000	General Communication Equipment Elec	\$673,271	P-182	\$0	\$673,271	99.5450%	\$0	\$670,208
183	397.000	General Communication - Raytown	\$169,729	P-183	\$0	\$169,729	99.5450%	\$0	\$168,957
184	398.000	General Miscellaneous Equipment Elec	\$18,548	P-184	\$0	\$18,548	99.5450%	\$0	\$18,464
185	398.000	General Misc. Equip. - Raytown	\$36,887	P-185	\$0	\$36,887	99.5450%	\$0	\$36,719
186		TOTAL ECORP PLANT	\$37,837,781		\$0	\$37,837,781		\$0	\$37,665,620
187		TOTAL PLANT IN SERVICE	\$2,073,309,040		-\$4,993,603	\$2,068,316,037		\$0	\$2,058,804,599

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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 (Hyneman)		-\$21,901,183		\$0	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		-\$4,831,649		\$0
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,831,649		\$0	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,705,540		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production (Majors)		\$1,705,540		\$0	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$6,684,641		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$10,279,049		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$3,396,948		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$197,460		\$0	
P-36	Steam Prod. Boiler Equip. - Iatan Comm	312.000		-\$13,856,776		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$24,213,275		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$9,783,210		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$573,289		\$0	
P-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$140,088		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$303,453		\$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	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$151,000		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$12,365		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		-\$80,117		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$342,127		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$256,633		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$5,377		\$0	
P-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$85,938		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$946		\$0	
	2. To include 53MW of Iatan 2 Plant (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-Iatan 2	311.000		\$10,551,400		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$896,781		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$11,448,181		\$0	
P-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$74,805,282		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$6,490,753		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$81,296,035		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$9,704,390		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$842,529		\$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 53MW allocation of Iatan 2 Plant (Majors)		\$10,546,919		\$0	
P-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$3,306,899		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$298,152		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$3,605,051		\$0	
P-46	Steam Production-Misc Power Plant Equipment	316.000		\$364,610		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$32,375		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$396,985		\$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	
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	

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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-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		-\$8,337,618		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$8,337,618		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$2,449,833		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,449,833		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$73,500,109		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$73,500,109		\$0	
P-103	Other Prod. Generators - Crossroads	344.000		-\$18,552,669		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$18,552,669		\$0	
P-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$11,555,555		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$11,555,555		\$0	
P-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$4,157,869		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,157,869		\$0	
P-116	Transmission Station Equip	353.000		\$505,813		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production (Majors)		-\$1,705,540		\$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	353.000		-\$659,210		\$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
	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)		\$529,297		\$0	
	3. To include Iatan Construction audit adjustments. (Hyneman)		\$811		\$0	
P-121	Trans. Poles & Fixtures - Iatan Common	355.000		-\$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)		\$332,698		\$0	
P-123	Trans. OH Cond. & Dev.- Iatan Common	356.000		-\$498,942		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$272,208		\$0	
P-147	General Office Furniture & Equipment	391.000		-\$10,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	
Total Plant Adjustments				-\$4,993,003		\$0

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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)	\$603,548	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$0	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$134,693	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$759,799		\$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	\$39,549,846	1.8500%	\$731,672
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$259,519,613	2.8900%	\$7,500,117
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.8900%	\$227,657
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,314,412	2.8700%	\$1,731,024
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,673,826	2.2000%	\$344,824
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$923,656	2.6900%	\$24,846
17		TOTAL STEAM PRODUCTION - SIBLEY	\$384,253,650		\$10,560,140
18		STEAM PROD. JEFFREY			
19	310.000	Steam Production Land - Elec - Jeffrey	\$355,442	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,844,399	1.8500%	\$348,621
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$56,471,438	2.8900%	\$1,632,025
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,309,331	2.8900%	\$1,222,740
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,081,163	2.8700%	\$547,629
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,748,577	2.2000%	\$148,469
25	315.000	Steam Prod - Jeffrey GSU's	\$1,697,695	2.2000%	\$37,349
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,880,716	2.6900%	\$50,591
27		TOTAL STEAM PROD. JEFFREY	\$147,388,761		\$3,987,424
28		STEAM PRODUCTION - IATAN 1			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8500%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.8900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.8700%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.2000%	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Prod. Struct. - Iatan Common	\$3,577,874	1.8500%	\$66,191
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$10,308,859	2.8900%	\$297,926
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$162,614	2.8700%	\$4,667
38	315.000	Steam Prod Access Equip- Iatan Com	\$260,805	2.2000%	\$5,738

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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	\$14,310,152		\$374,522
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$85,543	0.0000%	\$0
42	311.000	Steam Production-Structures-Iatan 2	\$10,502,864	2.0800%	\$218,460
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$74,461,178	2.3300%	\$1,734,945
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$9,659,750	2.1300%	\$205,753
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$3,291,687	2.3300%	\$76,696
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$362,933	2.7000%	\$9,799
47		TOTAL STEAM PRODUCTION - IATAN 2	\$98,363,955		\$2,245,653
48		TOTAL STEAM PRODUCTION	\$644,316,518		\$17,167,739
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	2.4400%	\$18,061
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.4000%	\$40,986
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.0000%	\$18,267
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	3.1300%	\$14,968
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$97,471
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	\$1,282,898	1.7500%	\$22,451
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	2.4400%	\$10,754
66	343.000	Other Prod. Prime Movers - RG	\$5,312,378	4.4000%	\$233,745
67	344.000	Other Prod. Generators Elec - RG	\$6,523,030	3.0000%	\$195,691
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.4400%	\$32,525
69	346.000	Other Prod. Misc Plt Eq - RG	\$19,908	3.1300%	\$623
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,260		\$495,789
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	2.4400%	\$85,979
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.4000%	\$1,525,088
76	344.000	Other Prod. Generators - GW	\$8,573,427	3.0000%	\$257,203
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.4400%	\$164,655
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,205	3.1300%	\$100
79		TOTAL OTHER PROD GREENWOOD	\$56,565,984		\$2,082,442
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	\$10,794,543	1.7500%	\$188,905
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	2.4400%	\$97,263
84	343.000	Other Prod. Prime Movers - SH	\$68,363,957	4.4000%	\$3,008,014
85	344.000	Other Prod. Generators - SH	\$17,224,059	3.0000%	\$516,722
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.4400%	\$416,509
87	346.000	Other Prod. Misc Pwr Plt - SH	\$156,157	3.1300%	\$4,888
88		TOTAL OTHER PROD SOUTH HARPER	\$118,625,071		\$4,232,301
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	2.4400%	\$51,070
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.4000%	\$1,587,886
94	344.000	Other Prod. Generators	\$9,174,885	3.0000%	\$275,247
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.4400%	\$229,468
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.1300%	\$2,070
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$61,945,187		\$2,235,313
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	2.4400%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.4000%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.0000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.4400%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.1300%	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
107		TOTAL OTHER PRODUCTION	\$255,174,440		\$9,143,316
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	\$899,490,958		\$26,311,055
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.	\$7,580,519	1.75%	\$132,659
116	353.000	Transmission Station Equip	\$98,365,878	1.89%	\$1,859,115
117	353.000	Trans. Station Equip. Iatan Common	\$527,670	1.8900%	\$9,973
118	353.003	Transmission Station Equipment Common	\$441,352	1.8900%	\$8,342
119	354.000	Transmission Towers and Fixtures	\$322,150	2.18%	\$7,023
120	355.000	Transmission Poles and Fixtures	\$76,805,842	3.02%	\$2,319,536
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$331,168	3.0200%	\$10,001
122	356.000	Transmission Overhead Cond & Devices	\$49,198,810	2.42%	\$1,190,611
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$270,956	2.4200%	\$6,557
124	358.000	Transmission Underground Cond & Dev.	\$58,157	2.00%	\$1,163
125		TOTAL TRANSMISSION PLANT	\$248,599,990		\$5,544,980
126		DISTRIBUTION PLANT			
127	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
128	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
129	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
130	361.000	Distribution Structures & Improvements	\$8,435,117	1.75%	\$147,615
131	362.000	Distribution Station Equipment	\$113,531,849	2.20%	\$2,497,701
132	364.000	Distribution Poles, Tower, & Fixtures	\$142,137,882	3.73%	\$5,301,743
133	365.000	Distribution Overhead Conductor	\$101,685,622	2.32%	\$2,359,106
134	366.000	Distribution Underground Circuit	\$42,083,777	2.00%	\$841,676
135	367.000	Distribution Underground Conductors	\$104,919,684	2.30%	\$2,413,153
136	368.000	Distribution Line Transformers	\$154,902,286	3.29%	\$5,096,285
137	369.010	Distribution Services Overhead	\$15,526,358	3.50%	\$543,423
138	369.020	Distribution Services Underground	\$49,327,943	3.29%	\$1,622,889
139	370.000	Distribution Meters Electric	\$26,284,878	2.33%	\$612,438
140	370.010	Distribution Meters PURPA	\$2,028,983	6.25%	\$126,811
141	371.000	Distribution Cust Prem Install	\$14,967,132	4.14%	\$619,639
142	373.000	Distribution Street Light and Traffic Signal	\$31,200,158	3.9800%	\$1,241,766
143		TOTAL DISTRIBUTION PLANT	\$812,242,440		\$23,424,245
144		GENERAL PLANT			
145	389.000	General Land Electric	\$973,095	0.00%	\$0
146	390.000	General Structures & Improv. Electric	\$17,713,966	2.44%	\$432,221
147	391.000	General Office Furniture & Equipment	\$1,998,797	4.17%	\$83,350
148	391.020	General Office Furniture - Computer	\$2,027,441	12.50%	\$253,430

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
149	391.040	General Office Furniture - Software	\$547,233	11.11%	\$60,798
150	392.000	General Transportation Equip Autos	\$90,677	10.00%	\$9,068
151	392.010	General Transportation Equip Light Trucks	\$886,409	10.00%	\$88,641
152	392.020	General Trans Equip Heavy Trucks	\$6,423,099	7.50%	\$481,732
153	392.040	General Trans Equip Trailers	\$710,305	5.29%	\$37,575
154	392.050	General Trans Equip Medium Trucks	\$5,020,993	9.00%	\$451,889
155	393.000	General Stores Equipment	\$83,193	3.70%	\$3,078
156	394.000	General Tools Electric	\$4,206,419	3.68%	\$154,796
157	395.000	General Laboratory Equipment	\$2,241,320	3.43%	\$76,877
158	396.000	General Power Operated Equipment	\$3,712,637	4.07%	\$151,104
159	397.000	General Communication Equipment	\$13,341,725	3.70%	\$493,644
160	398.000	General Misc. Equipment	\$168,483	5.00%	\$8,424
161		TOTAL GENERAL PLANT	\$60,145,792		\$2,786,627
162		RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG			
163		Trans, Distrib, General, and Intangible Retirements not classified.	\$0	0.0000%	\$0
164		TOTAL RETIREMENT WORK IN PROGRESS- TRANS, DISTRIB, GENERAL, AND INTANG	\$0		\$0
165		ECORP PLANT			
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$222,499	0.0000%	\$0
167	389.000	General Land Electric - Raytown	\$28,792	0.0000%	\$0
168	390.000	General Structures & Impr- Raytown	\$8,525,495	2.2200%	\$189,266
169	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$991,380	4.1700%	\$41,341
171	391.000	General Office Furn. - Raytown	\$2,151,001	4.1700%	\$89,697
172	391.020	General Office Furniture-Computer-ECORP	\$4,892,580	12.5000%	\$611,573
173	391.020	General Office Furn. Comp. - Raytown	\$2,487,164	12.5000%	\$310,896
174	391.040	General Office Furniture Software	\$16,017,511	11.1100%	\$1,779,545
175	391.040	General Office Furn Software - Raytown	\$1,412,765	11.1100%	\$156,958
176	392.020	General Trans. Heavy Trucks - Elec	\$0	0.0000%	\$0
177	392.040	General Trans. Trailers - Electric	\$0	0.0000%	\$0
178	393.000	General Stores Equipment- Electric	\$7,770	0.0000%	\$0
179	394.000	General Tools - Electric	\$17,702	3.5700%	\$632
180	395.000	General Laboratory Equipment - ECORP	\$0	0.0000%	\$0
181	396.000	General Power Operated Equip Electric	\$16,613	0.0000%	\$0
182	397.000	General Communication Equipment Elec	\$670,208	3.7000%	\$24,798
183	397.000	General Communication - Raytown	\$168,957	3.7000%	\$6,251
184	398.000	General Miscellaneous Equipment Elec	\$18,464	4.1700%	\$770
185	398.000	General Misc. Equip. - Raytown	\$36,719	4.1700%	\$1,531
186		TOTAL ECORP PLANT	\$37,665,620		\$3,213,258
187		Total Depreciation	\$2,058,904,599		\$61,280,165

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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$8,285	R-2	\$0	\$8,285	99.5130%	\$0	\$8,245
3	303.010	Miscellaneous Intangibles (Like 353)	\$9,563	R-3	\$0	\$9,563	99.5400%	\$0	\$9,519
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,106,472	R-4	-\$4,106,472	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$17,470	R-5	\$0	\$17,470	99.5400%	\$0	\$17,390
6		TOTAL PLANT INTANGIBLE	\$4,141,790		-\$4,106,472	\$35,318		\$0	\$35,154
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	\$27,819,323	R-11	\$0	\$27,819,323	99.5400%	\$0	\$27,891,354
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$87,125,150	R-12	\$0	\$87,125,150	99.5400%	\$0	\$86,724,374
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$338,185	R-13	\$0	\$338,185	99.5400%	\$0	\$336,629
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,283,980	R-14	\$0	\$33,283,980	99.5400%	\$0	\$33,130,874
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,299,999	R-15	\$0	\$11,299,999	99.5400%	\$0	\$11,248,019
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$476,232	R-16	\$0	\$476,232	99.5400%	\$0	\$474,041
17		TOTAL STEAM PRODUCTION - SIBLEY	\$160,342,869		\$0	\$160,342,869		\$0	\$159,605,291
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$0	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,004,679	R-20	\$0	\$16,004,679	99.5400%	\$0	\$15,931,057
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$43,713,701	R-21	\$0	\$43,713,701	99.5400%	\$0	\$43,512,618
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$726,925	R-22	\$0	\$726,925	99.5400%	\$0	\$723,581
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,228,412	R-23	\$0	\$8,228,412	99.5400%	\$0	\$8,190,561
24	315.000	Steam Prod Access Equip - Jeffrey	\$5,005,941	R-24	\$0	\$5,005,941	99.5400%	\$0	\$4,982,914
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	\$625,440	R-26	\$0	\$625,440	99.5400%	\$0	\$622,563
27		TOTAL STEAM PROD. JEFFREY	\$74,305,098		\$898,083	\$75,203,181		\$0	\$74,857,246
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	\$197,448	R-35	-\$122,193	\$75,255	99.5400%	\$0	\$74,909
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$548,445	R-36	-\$294,622	\$253,823	99.5400%	\$0	\$252,655
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$5,674	R-37	-\$2,169	\$3,515	99.5400%	\$0	\$3,499
38	315.000	Steam Prod Access Equip- Iatan Com	\$9,364	R-38	-\$1,395	\$7,969	99.5400%	\$0	\$7,932
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$780,931		-\$420,369	\$340,562		\$0	\$338,995
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$18,825	\$18,825	99.5400%	\$0	\$18,738
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$17,888	\$17,888	99.5400%	\$0	\$17,808
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$148,772	\$148,772	99.5400%	\$0	\$148,088
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$20,542	\$20,542	99.5400%	\$0	\$20,448
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	R-45	\$7,242	\$7,242	99.5400%	\$0	\$7,209
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$829	\$829	99.5400%	\$0	\$826
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$214,098	\$214,098		\$0	\$213,114
48		TOTAL STEAM PRODUCTION	\$235,408,898		\$691,812	\$236,100,710		\$0	\$235,014,646
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	\$58,604	R-56	\$0	\$58,604	99.5400%	\$0	\$58,334
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$242,583	R-57	\$0	\$242,583	99.5400%	\$0	\$241,467
58	343.000	Other Prod. Prime Movers - Nevada	\$373,384	R-58	\$0	\$373,384	99.5400%	\$0	\$371,666
59	344.000	Other Prod. Generators Elec - Nevada	\$423,112	R-59	\$0	\$423,112	99.5400%	\$0	\$421,166
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$337,000	R-60	\$0	\$337,000	99.5400%	\$0	\$335,450
61		TOTAL OTHER PROD - NEVADA	\$1,434,683		\$0	\$1,434,683		\$0	\$1,428,083
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	\$465,410	R-64	\$0	\$465,410	99.5400%	\$0	\$463,269
65	342.000	Other Prod. Fuel Holders Elec - RG	\$136,122	R-65	\$0	\$136,122	99.5400%	\$0	\$135,496
66	343.000	Other Prod. Prime Movers - RG	\$2,030,983	R-66	\$0	\$2,030,983	99.5400%	\$0	\$2,021,640
67	344.000	Other Prod. Generators Elec - RG	\$4,674,408	R-67	\$0	\$4,674,408	99.5400%	\$0	\$4,652,906
68	345.000	Other Prod. Access. Elec Eq - RG	\$879,775	R-68	\$0	\$879,775	99.5400%	\$0	\$875,728
69	346.000	Other Prod. Misc Plt Eq - RG	\$1,458	R-69	\$0	\$1,458	99.5400%	\$0	\$1,461
70		TOTAL OTHER PROD - RALPH GREEN	\$8,188,166		\$0	\$8,188,166		\$0	\$8,150,500
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	\$679,210	R-73	\$0	\$679,210	99.5400%	\$0	\$676,086
74	342.000	Other Prod. Fuel Holders - GW	\$1,382,240	R-74	\$0	\$1,382,240	99.5400%	\$0	\$1,375,882
75	343.000	Other Prod. Prime Movers - GW	\$8,520,211	R-75	\$0	\$8,520,211	99.5400%	\$0	\$8,481,018
76	344.000	Other Prod. Generators - GW	\$3,335,013	R-76	\$0	\$3,335,013	99.5400%	\$0	\$3,319,672
77	345.000	Other Prod. Access Eq - GW	\$2,178,742	R-77	\$0	\$2,178,742	99.5400%	\$0	\$2,168,720
78	346.000	Other Prod. Misc Pwr Plt - GW	\$15	R-78	\$0	\$15	99.5400%	\$0	\$15
79		TOTAL OTHER PROD GREENWOOD	\$16,095,431		\$0	\$16,095,431		\$0	\$16,021,393
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	\$810,498	R-82	\$0	\$810,498	99.5400%	\$0	\$806,770
83	342.000	Other Prod. Fuel Holders - SH	\$634,949	R-83	\$0	\$634,949	99.5400%	\$0	\$632,028
84	343.000	Other Prod. Prime Movers - SH	\$15,201,947	R-84	\$0	\$15,201,947	99.5400%	\$0	\$15,132,018
85	344.000	Other Prod. Generators - SH	\$3,228,385	R-85	\$0	\$3,228,385	99.5400%	\$0	\$3,213,534
86	345.000	Other Prod. Access Elec Eq - SH	\$2,159,258	R-86	\$0	\$2,159,258	99.5400%	\$0	\$2,149,325
87	346.000	Other Prod. Misc Pwr Plt - SH	\$19,889	R-87	\$0	\$19,889	99.5400%	\$0	\$19,798
88		TOTAL OTHER PROD SOUTH HARPER	\$22,054,926		\$0	\$22,054,926		\$0	\$21,953,473
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	100.0000%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	100.0000%	\$0	\$386,084
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	100.0000%	\$0	\$334,934
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	100.0000%	\$0	\$8,061,969
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	100.0000%	\$0	\$1,727,638
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	100.0000%	\$0	\$1,195,102
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	100.0000%	\$0	\$8,462
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		\$0	\$11,714,189
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	\$993,469	R-100	-\$993,469	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$515,430	R-101	-\$515,430	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$20,130,704	R-102	-\$20,130,704	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$4,767,341	R-103	-\$4,767,341	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq - Crossroads	\$2,242,385	R-104	-\$2,242,385	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$1,010,680	R-105	-\$1,010,680	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$29,660,009		-\$29,660,009	\$0		\$0	\$0
107		TOTAL OTHER PRODUCTION	\$77,433,215		-\$17,945,820	\$59,487,395		\$0	\$59,267,638
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							

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Line Number	Account Number	Depreciation Reserve Description	Total Reserve	Adjust. Number	Adjustments	As Adjusted Reserve	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
109		Production- Salvage & Removal Retirements not classified.	-\$2,617,715	R-109	\$0	-\$2,617,715	99.5400%	\$0	-\$2,605,674
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$2,617,715		\$0	-\$2,617,715		\$0	-\$2,605,674
111		TOTAL PRODUCTION PLANT	\$310,224,398		-\$17,254,008	\$292,970,390		\$0	\$291,676,610
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	\$2,964,063	R-114	\$0	\$2,964,063	99.5400%	\$0	\$2,950,428
115	352.000	Transmission Structures and Imp.	\$1,723,271	R-115	\$0	\$1,723,271	99.5400%	\$0	\$1,715,344
116	353.000	Transmission Station Equip	\$32,917,911	R-116	-\$706,801	\$32,211,110	99.5400%	\$0	\$32,062,939
117	353.000	Trans. Station Equip. - Iatan Common	\$11,460	R-117	-\$9,616	\$1,844	99.5400%	\$0	\$1,836
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$312,123	R-119	\$0	\$312,123	99.5400%	\$0	\$310,687
120	355.000	Transmission Poles and Fixtures	\$23,685,041	R-120	\$0	\$23,685,041	99.5400%	\$0	\$23,576,090
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$5,535	R-121	-\$1,523	\$4,012	99.5400%	\$0	\$3,994
122	356.000	Transmission Overhead Cond & Devices	\$22,371,389	R-122	\$0	\$22,371,389	99.5400%	\$0	\$22,268,481
123	356.000	Trans. OH Cond. & Dev. - Iatan Common	\$4,408	R-123	-\$1,809	\$2,599	99.5400%	\$0	\$2,587
124	358.000	Transmission Underground Cond & Dev.	\$50,438	R-124	\$0	\$50,438	99.5400%	\$0	\$50,206
125		TOTAL TRANSMISSION PLANT	\$84,045,639		-\$719,749	\$83,325,890		\$0	\$82,942,592
126		DISTRIBUTION PLANT							
127	360.000	Distribution Land Electric	\$0	R-127	\$0	\$0	99.5520%	\$0	\$0
128	360.010	Distribution Depreciable Land Rights	\$0	R-128	\$0	\$0	99.5520%	\$0	\$0
129	360.020	Distribution Land Leased	\$5,276	R-129	\$0	\$5,276	99.5520%	\$0	\$5,252
130	361.000	Distribution Structures & Improvements	\$1,950,636	R-130	\$0	\$1,950,636	99.5520%	\$0	\$1,941,897
131	362.000	Distribution Station Equipment	\$30,882,254	R-131	\$0	\$30,882,254	99.5520%	\$0	\$30,743,902
132	364.000	Distribution Poles, Tower, & Fixtures	\$70,968,533	R-132	\$0	\$70,968,533	99.5520%	\$0	\$70,640,639
133	365.000	Distribution Overhead Conductor	\$31,033,375	R-133	\$0	\$31,033,375	99.5520%	\$0	\$30,894,345
134	366.000	Distribution Underground Circuit	\$7,979,354	R-134	\$0	\$7,979,354	99.5520%	\$0	\$7,943,606
135	367.000	Distribution Underground Conductors	\$32,126,148	R-135	\$0	\$32,126,148	99.5520%	\$0	\$31,982,223
136	368.000	Distribution Line Transformers	\$59,965,712	R-136	\$0	\$59,965,712	99.5520%	\$0	\$59,697,066
137	369.010	Distribution Services Overhead	\$12,476,460	R-137	\$0	\$12,476,460	99.5520%	\$0	\$12,420,565
138	369.020	Distribution Services Underground	\$26,173,767	R-138	\$0	\$26,173,767	99.5520%	\$0	\$26,056,509
139	370.000	Distribution Meters Electric	\$13,238,666	R-139	\$0	\$13,238,666	99.5520%	\$0	\$13,179,357
140	370.010	Distribution Meters PURPA	\$2,488,923	R-140	\$0	\$2,488,923	99.5520%	\$0	\$2,477,773
141	371.000	Distribution Cust Prem Install	\$9,238,737	R-141	\$0	\$9,238,737	99.5520%	\$0	\$9,197,347
142	373.000	Distribution Street Light and Traffic Signal	\$9,483,776	R-142	\$0	\$9,483,776	99.5520%	\$0	\$9,441,289
143		TOTAL DISTRIBUTION PLANT	\$308,001,617		\$0	\$308,001,617		\$0	\$306,821,770
144		GENERAL PLANT							
145	389.000	General Land Electric	\$0	R-145	\$0	\$0	99.5450%	\$0	\$0
146	390.000	General Structures & Improv. Electric	\$2,996,512	R-146	\$0	\$2,996,512	99.5450%	\$0	\$2,982,878
147	391.000	General Office Furniture & Equipment	\$1,513,696	R-147	-\$3,083	\$1,510,613	99.5450%	\$0	\$1,503,740
148	391.020	General Office Furniture - Computer	\$546,304	R-148	\$0	\$546,304	99.5450%	\$0	\$543,818
149	391.040	General Office Furniture - Software	\$166,819	R-149	\$0	\$166,819	99.5450%	\$0	\$166,060
150	392.000	General Transportation Equip Autos	\$91,091	R-150	\$0	\$91,091	99.5450%	\$0	\$90,677
151	392.010	General Transportation Equip Light Trucks	\$708,304	R-151	\$0	\$708,304	99.5450%	\$0	\$705,081
152	392.020	General Trans Equip Heavy Trucks	\$1,191,506	R-152	\$0	\$1,191,506	99.5450%	\$0	\$1,186,085
153	392.040	General Trans Equip Trailers	\$711,587	R-153	\$0	\$711,587	99.5450%	\$0	\$708,349
154	392.050	General Trans Equip Medium Trucks	\$1,168,729	R-154	\$0	\$1,168,729	99.5450%	\$0	\$1,163,411
155	393.000	General Stores Equipment	\$78,191	R-155	\$0	\$78,191	99.5450%	\$0	\$77,835
156	394.000	General Tools Electric	\$3,264,446	R-156	\$0	\$3,264,446	99.5450%	\$0	\$3,249,593
157	395.000	General Laboratory Equipment	\$1,536,079	R-157	\$0	\$1,536,079	99.5450%	\$0	\$1,529,090
158	396.000	General Power Operated Equipment	\$1,690,685	R-158	\$0	\$1,690,685	99.5450%	\$0	\$1,682,992
159	397.000	General Communication Equipment	\$8,206,600	R-159	\$0	\$8,206,600	99.5450%	\$0	\$8,169,260
160	398.000	General Misc. Equipment	-\$156,322	R-160	\$0	-\$156,322	99.5450%	\$0	-\$155,611
161		TOTAL GENERAL PLANT	\$23,714,227		-\$3,083	\$23,711,144		\$0	\$23,603,256
162		RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG							
163		Trans, Distrib, General, and Intangible Retirements not classified.	-\$3,662,804	R-163	\$0	-\$3,662,804	99.5450%	\$0	-\$3,646,138
164		TOTAL RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG	-\$3,662,804		\$0	-\$3,662,804		\$0	-\$3,646,138
165		ECORP PLANT							

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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
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$37,253	R-166	\$0	\$37,253	99.5450%	\$0	\$37,083
167	389.000	General Land Electric - Raytown	\$0	R-167	\$0	\$0	99.5450%	\$0	\$0
168	390.000	General Structures & Impr- Raytown	-\$343,817	R-168	\$0	-\$343,817	99.5450%	\$0	-\$342,253
169	390.050	General Struct. Leasehold Improvements	\$0	R-169	\$0	\$0	99.5450%	\$0	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$101,204	R-170	\$0	\$101,204	99.5450%	\$0	\$100,744
171	391.000	General Office Furn. - Raytown	\$228,535	R-171	\$0	\$228,535	99.5450%	\$0	\$227,495
172	391.020	General Office Furniture-Computer-ECORP	\$3,775,228	R-172	\$0	\$3,775,228	99.5450%	\$0	\$3,758,051
173	391.020	General Office Furn. Comp. - Raytown	\$2,138,690	R-173	\$0	\$2,138,690	99.5450%	\$0	\$2,128,959
174	391.040	General Office Furniture Software	\$8,589,141	R-174	\$0	\$8,589,141	99.5450%	\$0	\$8,550,060
175	391.040	General Office Furn Software - Raytown	\$755,739	R-175	\$0	\$755,739	99.5450%	\$0	\$752,300
176	392.020	General Trans. Heavy Trucks - Elec	\$0	R-176	\$0	\$0	99.5450%	\$0	\$0
177	392.040	General Trans. Trailers - Electric	\$0	R-177	\$0	\$0	99.5450%	\$0	\$0
178	393.000	General Stores Equipment- Electric	\$7,950	R-178	\$0	\$7,950	99.5450%	\$0	\$7,914
179	394.000	General Tools - Electric	\$18,576	R-179	\$0	\$18,576	99.5450%	\$0	\$18,491
180	395.000	General Laboratory Equipment - ECORP	\$0	R-180	\$0	\$0	99.5450%	\$0	\$0
181	396.000	General Power Operated Equip Electric	\$17,617	R-181	\$0	\$17,617	99.5450%	\$0	\$17,537
182	397.000	General Communication Equipment Elec	-\$449,618	R-182	\$0	-\$449,618	99.5450%	\$0	-\$447,572
183	397.000	General Communication - Raytown	-\$75,954	R-183	\$0	-\$75,954	99.5450%	\$0	-\$75,608
184	398.000	General Miscellaneous Equipment Elec	\$18,548	R-184	\$0	\$18,548	99.5450%	\$0	\$18,464
185	398.000	General Misc. Equip. - Raytown	\$35,154	R-185	\$0	\$35,154	99.5450%	\$0	\$34,994
186		TOTAL ECORP PLANT	\$14,854,246		\$0	\$14,854,246		\$0	\$14,786,659
187		TOTAL DEPRECIATION RESERVE	\$741,319,113		-\$22,083,312	\$719,235,801		\$0	\$716,019,905

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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		-\$4,106,472		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,106,472		\$0	
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		-\$122,193		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$197,448		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$75,255		\$0	
R-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$294,622		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$548,445		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$253,823		\$0	
R-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$2,159		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,674		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$3,515		\$0	
R-38	Steam Prod Access Equip- Iatan Com	315.000		-\$1,395		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$9,364		\$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
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$7,969		\$0	
R-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$18,825		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$18,825		\$0	
R-42	Steam Production-Structures-Iatan 2	311.000		\$17,888		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$17,888		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$148,772		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$148,772		\$0	
R-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$20,542		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$20,542		\$0	
R-45	Steam Prod.-Accessory Equipment- Iatan 2	315.000		\$7,242		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$7,242		\$0	
R-46	Steam Production-Misc Power Plant Equipmen	316.000		\$829		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$829		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		\$0
	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	

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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-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 Plt.	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		-\$993,469		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$993,469		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$515,430		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$515,430		\$0	
R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$20,130,704		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$20,130,704		\$0	
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,767,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,767,341		\$0	
R-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$2,242,385		\$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 Crossroads Reserve (Hyneman)		-\$2,242,385		\$0	
R-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$1,010,680		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$1,010,680		\$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	353.000		-\$9,616		\$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)		\$1,844		\$0	
R-121	Trans. Poles & Fixtures - Iatan Common	355.000		-\$1,523		\$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)		\$4,012		\$0	
R-123	Trans. OH Cond. & Dev.- Iatan Common	356.000		-\$1,809		\$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)		\$2,599		\$0	
R-147	General Office Furniture & Equipment	391.000		-\$3,083		\$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 remove Crossroads Reserve (Hyneman)		-\$3,083		\$0	
	Total Reserve Adjustments			<u><u>-\$22,083,312</u></u>		<u><u>\$0</u></u>

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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	\$21,919,453	30.11	13.85	16.26	0.044548	\$976,468
3	Federal, State & City Income Tax Withheld	\$8,794,975	30.11	13.63	16.48	0.045151	\$397,102
4	Other Employee Withholdings	\$7,399,745	30.11	13.77	16.34	0.044767	\$331,264
5	FICA Taxes Withheld-Employee	\$3,092,402	30.11	13.77	16.34	0.044767	\$138,438
6	Sibley - Coal & Freight	\$65,046,600	30.11	17.39	12.72	0.034849	\$2,266,809
7	Jeffrey-Coal	\$20,189,780	30.11	16.64	13.47	0.036904	\$745,084
8	Accrued Vacation	\$2,652,350	30.11	344.83	-314.72	-0.862247	-\$2,286,981
9	Iatan-Coal	\$519,915	30.11	43.68	-13.57	-0.037178	-\$19,329
10	Fuel - Purchased Gas	\$16,197,190	30.11	39.83	-9.72	-0.026630	-\$431,331
11	Fuel - Purchased Oil	\$7,121	30.11	39.83	-9.72	-0.026630	-\$190
12	Purchased Power	\$48,396,487	30.11	34.50	-4.39	-0.012027	-\$582,065
13	Injuries and Damages	\$273,936	30.11	44.27	-14.16	-0.038795	-\$10,627
14	Lake Road-Coal	\$6,548,632	30.11	20.02	10.09	0.027644	\$181,030
15	Pension Fund Payments	\$7,945,506	30.11	51.74	-21.63	-0.059260	-\$470,851
16	OPEB's	\$1,133,876	30.11	178.44	-148.33	-0.406384	-\$460,789
17	Cash Vouchers	\$143,250,121	30.11	30.00	0.11	0.000301	\$43,118
18	TOTAL OPERATION AND MAINT. EXPENSE	\$353,368,089					\$817,150
19	TAXES						
20	FICA - Employer Portion	\$3,092,402	30.11	16.50	13.61	0.037288	\$115,309
21	Federal/State Unemployment Taxes	\$165,858	30.11	75.88	-45.77	-0.125397	-\$20,798
22	MO Gross Receipts Taxes- 6%	\$3,491,316	12.90	53.08	-40.18	-0.110068	-\$384,282
23	MO Gross Receipts Taxes- 4%	\$1,193,688	12.90	21.39	-8.49	-0.023266	-\$27,772
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	12.90	30.71	-17.81	-0.048795	-\$1,070,254
25	Corporate Franchise	\$822,703	30.11	-77.50	107.61	0.294822	\$242,551
26	Property Tax	\$11,425,089	30.11	188.36	-158.25	-0.433549	-\$4,953,336
27	TOTAL TAXES	\$42,124,732					-\$6,098,582
28	OTHER EXPENSES						
29	Sales Taxes	\$12,456,941	12.90	22.00	-9.10	-0.024932	-\$310,576
30	TOTAL OTHER EXPENSES	\$12,456,941					-\$310,576
31	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,592,008
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$6,602,629	30.11	45.63	-15.52	-0.042521	-\$280,750
34	State Tax Offset	\$1,037,556	30.11	45.63	-15.52	-0.042521	-\$44,118
35	City Tax Offset	\$0	30.11	45.63	-15.52	-0.042521	\$0
36	Interest Expense Offset	\$42,156,706	30.11	86.55	-56.44	-0.154630	-\$6,518,691
37	TOTAL OFFSET FROM RATE BASE	\$49,796,891					-\$6,843,559
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$12,435,567

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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	\$67,048,169	\$677,293,329	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	\$19,926,406	\$267,528,487	-\$11,819,674	\$254,250,836	\$13,849,294	\$240,401,541
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$8,351,929	\$9,522,722	\$0	\$9,478,938	\$1,647,795	\$7,831,143
4	TOTAL DISTRIBUTION EXPENSES	\$23,526,878	\$9,146,744	\$14,480,134	\$396,245	\$24,023,123	\$0	\$23,915,600	\$9,219,724	\$14,695,776
6	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,116,981	\$13,215,816	\$432,739	\$13,648,555	\$5,031,562	\$8,616,993
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$466,605	-\$39,017	\$1,041,719	\$889,326	\$1,931,045	\$621,427	\$1,309,618
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$19,860	\$400,196	\$0	\$400,196	\$324,578	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	\$2,403,369	\$49,656,047	\$314,886	\$49,743,020	\$10,198,341	\$39,544,679
9	TOTAL DEPRECIATION EXPENSE	\$54,350,631	See Note (1)	See Note (1)	See Note (1)	\$54,350,631	\$4,141,116	\$58,213,655	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	-\$191,854	\$416,100	\$0	\$414,074	\$0	\$414,074
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$4,279,630	\$19,670,032	\$0	\$19,669,876	-\$925,475	\$20,495,351
12	TOTAL OPERATING EXPENSE	\$420,266,083	\$41,249,143	\$324,666,409	\$19,658,690	\$439,824,773	-\$6,041,507	\$431,665,694	\$39,967,246	\$333,384,793
13	NET INCOME BEFORE TAXES	\$91,682,834	\$0	\$0	\$0	\$72,124,144	\$73,089,666	\$145,727,635	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$55,313,952	\$15,141,631	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$24,323,301	See Note (1)	See Note (1)	See Note (1)	\$24,323,301	\$0	\$24,323,301	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$107,631,954	\$0	\$0	\$0	\$87,973,264	\$17,776,714	\$106,262,803	\$0	\$0

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

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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
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$480,419,495			Rev-2		\$480,419,495	100.0000%	\$50,772,548	\$531,192,043		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.0000%	\$0	\$4,157,174		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.0000%	\$0	\$1,599,862		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$50,772,548	\$536,949,079		
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	\$246,320		
Rev-9	447.030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.4400%	\$28,095,185	\$32,280,530		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.4400%	-\$11,818,574	\$0		
Rev-11	447.035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.4400%	\$0	\$950,647		
Rev-12	447.101	Resaales Private Utilities	\$16,375			Rev-12		\$16,375	99.4400%	\$0	\$16,283		
Rev-13	447.103	Resaales 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	455.030	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	456.100	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		\$16,275,511	\$40,344,250		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$67,048,159	\$577,293,329		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$2,407,433	\$930,508	\$1,476,927	E-4	-\$813,249	\$1,594,184	99.5400%	\$0	\$1,586,851	\$113,865	\$1,472,986
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$26,139,986	\$112,250,440	99.4400%	\$0	\$111,821,838	\$113,149	\$111,508,689
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 OSS - 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	\$404,262	\$1,321,460	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	\$3,507,879	\$2,598,103	\$909,776	E-10	\$393,301	\$3,901,180	99.5400%	\$0	\$3,883,235	\$2,769,192	\$1,124,043
11	505.000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11	\$103,042	\$946,183	99.5400%	\$0	\$941,830	\$578,997	\$362,833
12	506.000	Misc. Steam Power Operations	\$2,558,261	\$723,733	\$1,834,528	E-12	\$122,077	\$2,680,338	99.5400%	\$0	\$2,668,008	\$767,981	\$1,900,027
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	-\$97,408	\$1,285,158	99.4400%	\$0	\$1,277,951	\$0	\$1,277,951
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$26,252,018	\$129,063,722		-\$782,915	\$127,567,174	\$6,024,397	\$121,542,777
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$72,134	\$1,284,089	99.5400%	\$0	\$1,278,182	\$1,252,865	\$25,317
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$461,821	\$1,708,355	99.5400%	\$0	\$1,700,496	\$853,126	\$847,370
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,379,651	\$9,580,008	99.5400%	\$0	\$9,535,940	\$2,875,988	\$6,659,952
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$162,388	\$2,865,732	99.5400%	\$0	\$2,842,598	\$782,990	\$2,059,606
21	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$102,725	\$229,774	99.5400%	\$0	\$228,717	\$70,816	\$157,901
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$1,953,269	\$15,657,958		\$0	\$15,586,931	\$5,835,785	\$9,750,146
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$28,205,287	\$144,721,680		-\$782,915	\$143,153,105	\$11,860,182	\$131,292,923
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	\$4,908	\$108,231	99.5400%	\$0	\$107,733	\$77,894	\$29,839
31	547,000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$6,174,361	\$13,484,025	99.4400%	\$0	\$13,418,458	\$30,296	\$13,388,162
32	547,030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$270,287	\$883,191	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	\$19,236,060	\$0	\$19,236,060	E-34	-\$12,669,188	\$6,566,872	99.4400%	\$0	\$6,529,103	\$0	\$6,529,103
35	548,000	Other Power Generation Expense	\$459,125	\$280,646	\$178,479	E-35	\$10,771	\$477,896	99.5400%	\$0	\$476,698	\$297,940	\$177,758
36	549,000	Misc. Other Power Generation Expense	\$711,937	\$168,195	\$543,741	E-36	\$11,244	\$723,181	99.5400%	\$0	\$719,855	\$178,615	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$650,635	\$28,660,681		-\$6,169,617	\$23,021,699		-\$764,995	\$22,129,092	\$584,746	\$21,644,347
38		MAINTENANCE - OTHER POWER											
39	551,000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$22,043	\$275,398	99.5400%	\$0	\$274,131	\$266,379	\$7,762
40	552,000	Other Gen Maint. Struct CT	\$173,051	\$92,896	\$80,155	E-40	\$181,124	\$354,175	99.5400%	\$0	\$352,546	\$98,656	\$253,890
41	553,000	Other Gen Maint CT	\$4,168,938	\$444,154	\$3,714,784	E-41	-\$182,266	\$3,996,672	99.5400%	\$0	\$3,978,287	\$471,692	\$3,506,595
42	554,000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$58,734	\$66,281	99.5400%	\$0	\$65,977	\$34,079	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,692,891	\$792,395	\$3,900,496		\$99,835	\$4,692,526		\$0	\$4,670,941	\$670,808	\$3,900,136
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$6,069,982	\$27,714,225		-\$764,995	\$26,800,033	\$1,455,551	\$25,344,482
45		OTHER POWER SUPPLY EXPENSES											
46	555,000	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$302	\$95,103	99.4400%	\$0	\$94,570	\$300	\$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	-\$23,981,420	\$42,822,232	99.4400%	\$0	\$42,582,428	\$0	\$42,582,428
49	555,021	Base Pwr On-Sys Interco (bk10)	\$1,660,008	\$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	\$1,829,643	\$7,431,000	99.5400%	\$0	\$7,396,817	\$0	\$7,396,817
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	555,000	System Control and Load Dispatch	\$993,291	\$615,461	\$377,830	E-56	\$41,286	\$1,034,577	99.4400%	\$0	\$1,028,783	\$653,069	\$375,714
57	557,000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	-\$615,015	\$1,069,013	99.4400%	\$0	\$1,063,027	-\$119,808	\$1,182,835
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,262,492	\$1,109,736	\$96,172,746		-\$2,189,900	\$95,092,822		-\$10,271,664	\$94,297,697	\$533,551	\$93,764,136
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		\$19,925,405	\$267,528,487		-\$11,819,574	\$254,250,835	\$13,849,294	\$240,401,541
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560,000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$26,107	\$760,980	99.5400%	\$0	\$757,479	\$424,988	\$332,491
63	561,000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$23,586	\$686,658	99.5400%	\$0	\$683,500	\$374,413	\$309,087
64	562,000	Trans Oper-Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$2,717	\$65,990	99.5400%	\$0	\$65,687	\$43,117	\$22,570
65	563,000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$641	\$127,061	99.5400%	\$0	\$126,476	\$10,166	\$116,310
66	565,000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	-\$3,524,588	-\$79,493	99.5400%	\$0	-\$79,127	\$33,792	-\$112,919

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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	-\$39,393	\$947,067	99.5400%	\$0	\$942,710	\$605,029	\$437,681
71	567.000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,560	\$0	\$23,560
72	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$4,485	\$4,485	100.0000%	\$0	\$4,485	\$0	\$4,485
73	575.000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	\$0	\$940,914	99.5400%	\$0	\$936,586	\$0	\$936,586
74		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,169	\$14,906,571		-\$8,377,816	\$7,838,914		\$0	\$7,802,876	\$1,391,505	\$5,411,371
76		MAINTENANCE - TRANSMISSION EXP.											
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,445	\$10,544	99.5400%	\$0	\$10,495	\$4,929	\$5,566
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$205,053	\$64,563	E-77	\$142,029	\$412,645	99.5400%	\$0	\$410,747	\$219,829	\$191,918
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$134,307	\$1,236,156	99.5400%	\$0	\$1,230,470	\$32,110	\$1,198,360
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$26	\$422	99.5400%	\$0	\$420	\$407	\$13
80	573.000	Trans Maintenance of Misc. Trans Plant	\$456	\$14	\$442	E-80	\$23,585	\$24,041	99.5400%	\$0	\$23,930	\$15	\$23,915
81		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$25,887	\$1,683,808		\$0	\$1,676,062	\$258,290	\$1,418,772
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,496	\$16,323,155		-\$8,351,929	\$9,522,722		\$0	\$9,478,938	\$1,647,795	\$7,831,143
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
85	580.000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$4,788	\$1,158,870	99.5520%	\$0	\$1,153,678	\$823,556	\$330,122
86	581.000	Distrb Oper - Load Dispatching	\$580,580	\$482,341	\$98,239	E-86	\$32,295	\$612,975	99.5520%	\$0	\$610,228	\$512,330	\$97,898
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$5,342	\$256,640	99.5520%	\$0	\$255,491	\$84,752	\$170,739
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$39,535	\$855,362	99.5520%	\$0	\$851,530	\$627,195	\$224,335
89	584.000	Distrb Oper UG Line Expense	\$859,316	\$256,117	\$703,188	E-89	\$17,148	\$976,463	99.5520%	\$0	\$972,089	\$272,041	\$700,048
90	585.000	Distrb Oper Street Light & Signal Expense	\$5,344	\$8,259	\$85	E-90	\$553	\$8,897	99.5520%	\$0	\$8,858	\$8,773	\$85
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$84,711	\$1,742,119	99.5520%	\$0	\$1,734,314	\$1,343,864	\$390,450
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,228	\$25,293	E-92	\$6,644	\$131,163	99.5520%	\$0	\$130,576	\$105,396	\$25,180
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$298,411	\$5,796,461	99.5520%	\$0	\$5,770,492	\$2,043,374	\$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	\$11,663,429	\$5,947,222	\$5,716,207		-\$107,397	\$11,655,032		\$0	\$11,504,261	\$5,821,261	\$5,682,980
96		MAINTENANCE - DISTRIB. EXPENSES											
97	590.000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,876	\$2,453	E-97	\$11,143	\$57,271	99.5520%	\$0	\$57,014	\$48,390	\$10,624
98	591.000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$133,465	\$211,702	99.5520%	\$0	\$210,754	\$122,513	\$88,241
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$28,469	\$669,084	99.5520%	\$0	\$666,087	\$248,686	\$417,401
100	593.000	Distrb Maint-OH Lines	\$9,257,658	\$2,083,042	\$7,194,616	E-100	\$560,369	\$9,818,027	99.5520%	\$0	\$9,774,042	\$2,191,311	\$7,582,731
101	594.000	Distrb Maint-Maint Undergrmd Lines	\$434,245	\$307,836	\$126,409	E-101	\$198,704	\$632,949	99.5520%	\$0	\$630,114	\$326,976	\$303,138
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$91,798	\$274,358	99.5520%	\$0	\$273,129	\$188,741	\$84,388
103	596.000	Distrb Maint-Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$492,639	\$676,965	99.5520%	\$0	\$673,832	\$219,830	\$454,002
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$4,862	\$79,572	99.5520%	\$0	\$79,315	\$51,553	\$27,762
105	598.000	Distrb Maint-Maint Misc Distr Pln	\$80,682	\$2,300	\$78,382	E-105	-\$33,599	\$47,063	99.5520%	\$0	\$46,852	\$2,443	\$44,409
106		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$503,642	\$12,467,091		\$0	\$12,411,239	\$3,396,443	\$9,012,796
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134		\$396,245	\$24,023,123		\$0	\$23,915,500	\$9,219,724	\$14,695,776
108		CUSTOMER ACCOUNTS EXPENSE											
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$47,377	\$572,561	100.0000%	\$0	\$572,561	\$344,874	\$227,687
110	902.000	Cust Accts Meter Reading Expense	\$3,146,890	\$682,258	\$2,464,642	E-110	\$524,854	\$3,671,654	100.0000%	\$0	\$3,671,654	\$728,082	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,857,019	\$3,709,648	\$2,147,370	E-111	\$639,456	\$6,496,474	100.0000%	\$0	\$6,496,474	\$3,957,848	\$2,538,626
112	904.000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$432,739	\$2,906,919	\$0	\$2,906,919

Missouri Public Service - Electric
Case No. ER-2010-0386
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
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	\$889	\$710	\$189	E-113	\$48	\$947	100.0000%	\$0	\$947	\$768	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,935	\$4,784,319	\$7,314,516		\$1,116,981	\$13,215,816		\$432,739	\$13,648,555	\$5,031,562	\$8,616,993
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$6,449	\$196,772	100.0000%	\$0	\$198,772	\$202,609	-\$3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	-\$36,795	\$423,842	100.0000%	\$889,326	\$1,313,268	\$89,861	\$1,223,407
118	909.000	Instructional Advertising Expense	\$86,539	\$54,236	\$32,303	E-118	-\$25,757	\$62,782	100.0000%	\$0	\$62,782	\$67,883	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$264,085	\$85,049	E-119	\$17,089	\$356,223	100.0000%	\$0	\$356,223	\$271,174	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		-\$39,017	\$1,041,719		\$889,326	\$1,931,045	\$621,427	\$1,309,618
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,927	\$70	E-122	\$2,948	\$46,945	100.0000%	\$0	\$46,945	\$46,775	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$15,090	\$301,466	100.0000%	\$0	\$301,466	\$239,458	\$62,008
124	913.000	Sales Advertising Expense	\$4,857	\$0	\$4,857	E-124	-\$584	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125	916.000	Misc. Sales Expense	\$45,106	\$35,929	\$9,177	E-125	\$2,416	\$47,522	100.0000%	\$0	\$47,522	\$38,345	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$19,860	\$400,196		\$0	\$400,196	\$324,678	\$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	-\$1,103,115	\$11,292,918	99.5100%	\$0	\$11,237,583	\$6,946,872	\$4,290,711
130	921.000	A & G Expense	\$1,645,410	\$169	\$1,645,251	E-130	-\$40,650	\$1,604,760	99.5100%	\$0	\$1,598,897	\$169	\$1,596,728
131	922.000	A & G Expenses Transferred	-\$373,697	-\$254,418	-\$119,279	E-131	-\$17,028	-\$330,725	99.5100%	\$0	-\$329,105	-\$270,116	-\$58,989
132	922.050	KCPL Bill of Common Use Plant	\$4,824,480	\$0	\$4,824,480	E-132	-\$730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
133	923.000	Outside Services Employed	\$1,997,220	\$0	\$1,997,220	E-133	-\$152,671	\$1,844,549	99.5100%	\$0	\$1,835,511	\$0	\$1,835,511
134	924.000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-134	-\$823,929	\$1,267,704	99.5130%	\$0	\$1,261,530	\$0	\$1,261,530
135	925.000	Injuries and Damages	\$1,890,888	\$103,357	\$1,787,531	E-135	\$1,515,772	\$3,406,740	99.5100%	\$0	\$3,390,047	\$109,734	\$3,280,313
136	926.000	Employee Pensions and Benefits	\$13,609,857	\$67,350	\$13,552,517	E-136	\$6,151,619	\$19,761,386	99.5100%	\$0	\$19,566,555	\$1,381,902	\$18,282,553
137	928.000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-137	\$77,184	\$93,973	100.0000%	\$0	\$93,973	\$27,484	\$66,479
138	928.001	MPSC Assessment	\$788,763	\$0	\$788,763	E-138	-\$37,647	\$751,216	100.0000%	\$0	\$751,216	\$0	\$751,216
139	928.003	FERC Assessment	\$335,565	\$0	\$335,565	E-139	\$2,144	\$337,709	100.0000%	\$0	\$337,709	\$2,144	\$335,565
140	928.011	Reg. Comm. MO Proceeding Exp	\$1,040,866	\$409,019	\$631,847	E-140	-\$223,658	\$817,208	100.0000%	\$0	\$817,208	\$409,019	\$408,189
141	928.230	Reg. Comm. FERC Proceedings	\$1,111,288	\$31,964	\$1,079,334	E-141	-\$357	\$1,110,931	100.0000%	\$0	\$1,110,831	\$31,954	\$1,078,977
142	928.030	Reg. Comm. Load Research	\$12,207	\$3,687	\$8,520	E-142	\$0	\$12,207	100.0000%	\$0	\$12,207	\$3,687	\$8,520
143	928.040	Reg. Comm. Misc Tariff Filing	\$10,132	\$26,748	-\$16,616	E-143	\$1,788	\$11,920	100.0000%	\$0	\$11,920	\$28,636	-\$16,616
144	929.000	Duplicate Charges-Credit	-\$422,699	\$10	-\$422,709	E-144	\$1	-\$422,698	99.5100%	\$0	-\$420,627	\$11	-\$420,638
145	930.100	General Advertising Expense	\$44,593	\$0	\$44,593	E-145	-\$10,034	\$34,559	99.5100%	\$0	\$34,390	\$1,633	\$32,757
146	930.000	Miscellaneous A&G Expense	\$1,196,547	\$67,401	\$1,139,146	E-146	-\$63,479	\$1,133,068	99.5100%	\$314,886	\$1,442,402	\$59,310	\$1,383,092
147	931.000	Admin & General Expense-Rents	\$2,535,480	\$0	\$2,535,480	E-147	-\$633,559	\$1,901,921	99.5100%	\$0	\$1,892,602	\$0	\$1,892,602
148	933.000	A&G Transportation Expense	\$4,268	\$1,340,390	-\$1,336,122	E-148	-\$1,224,909	-\$1,220,641	99.5100%	\$0	-\$1,214,659	\$1,423,090	-\$2,637,749
149		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931		\$2,686,580	\$47,502,293		\$314,886	\$47,599,819	\$10,155,439	\$37,444,380
150		MAINT., ADMIN. & GENERAL EXP.											
151	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-151	-\$283,211	\$2,153,784	99.5100%	\$0	\$2,143,201	\$42,902	\$2,100,299
152		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$283,211	\$2,153,784		\$0	\$2,143,201	\$42,902	\$2,100,299
153		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		\$2,403,369	\$49,656,047		\$314,886	\$49,743,020	\$10,198,341	\$39,544,679
154		DEPRECIATION EXPENSE											
155	703.000	Depreciation Expense, Dep. Exp.	\$57,384,151	See note (1)	See note (1)	E-155	See note (1)	\$57,384,151	99.5130%	\$4,175,475	\$61,280,165	See note (1)	See note (1)
156	703.001	MO Iatan 1 and Com RA Depr Exp	-\$335,980			E-156		-\$335,980	99.5130%	\$0	-\$334,344		
157	703.101	Depr Steam Elec Prod ARC	\$34,360			E-157		\$34,360	99.5130%	-\$34,359	-\$166		
158	0.000	Depreciation Reserve Amortization	-\$2,732,000			E-158		-\$2,732,000	100.0000%	\$0	-\$2,732,000		

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
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 Adjus. 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	M MO Adj. Juris. Non Labor
159		TOTAL DEPRECIATION EXPENSE	\$64,350,531	\$0	\$0		\$0	\$64,350,531		\$4,141,115	\$68,213,655	\$0	\$0
160		AMORTIZATION EXPENSE											
161	704.000	Amort-LTD Term Electric Plant	\$603,064	\$0	\$603,064	E-161	\$0	\$603,064	99.5130%	\$0	\$600,127	\$0	\$600,127
162	705.010	Amortization Expense - Other	\$4,890	\$0	\$4,890	E-162	-\$191,854	-\$186,964	99.5130%	\$0	-\$186,053	\$0	-\$186,053
163		TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954		-\$191,854	\$416,100		\$0	\$414,074	\$0	\$414,074
164		OTHER OPERATING EXPENSES											
165	707.400	Regulatory Credits	-\$216,157	\$0	-\$216,157	E-166	\$216,157	\$0	99.5130%	\$0	\$0	\$0	\$0
166	708.701	State Cap Stk Tax Elec	\$783,872	\$0	\$783,872	E-166	\$0	\$783,872	99.5130%	\$0	\$780,055	\$0	\$780,055
167	708.103	Misc Occup Taxes Elec	\$5,183	\$0	\$5,183	E-167	-\$925,475	-\$920,292	100.0000%	\$0	-\$920,292	-\$925,475	\$5,183
168	708.110	Earnings Tax Electric	\$101,376	\$0	\$101,376	E-168	\$0	\$101,376	99.5100%	\$0	\$100,879	\$0	\$100,879
169	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-169	\$3,223	\$3,223	100.0000%	\$0	\$3,223	\$0	\$3,223
170	708.111	Other Tax Expense	-\$61,740	\$0	-\$61,740	E-170	\$0	-\$61,740	99.5100%	\$0	-\$61,437	\$0	-\$61,437
171	708.112	Taxes Other Than Income Taxes	\$41,470	\$0	\$41,470	E-171	\$0	\$41,470	100.0000%	\$0	\$41,470	\$0	\$41,470
172	708.120	Property Taxes - Elec	\$11,481,001	\$0	\$11,481,001	E-172	\$4,986,959	\$16,467,960	99.5130%	\$0	\$16,387,761	\$0	\$16,387,761
173	708.143	Payroll Taxes Wolf Creek & JEC	\$125,476	\$0	\$125,476	E-173	\$0	\$125,476	99.5100%	\$0	\$124,861	\$0	\$124,861
174	708.144	Payroll Taxes Joint Owner	\$3,129,921	\$0	\$3,129,921	E-174	-\$1,234	\$3,128,687	99.5100%	\$0	\$3,113,356	\$0	\$3,113,356
176		TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402		\$4,279,830	\$18,670,232		\$0	\$19,569,876	-\$925,475	\$20,495,351
176		TOTAL OPERATING EXPENSE	\$420,268,083	\$41,249,143	\$324,668,409		\$19,569,890	\$439,924,773		-\$8,041,507	\$431,565,694	\$39,967,246	\$333,384,793
177		NET INCOME BEFORE TAXES	\$91,682,834					\$72,124,144		\$73,089,666	\$146,727,636		
178		INCOME TAXES											
179	709.101	Current Income Taxes	-\$40,172,421	See note (1)	See note (1)	E-179	See note (1)	-\$40,172,421	100.0000%	\$55,313,952	\$15,141,531	See note (1)	See note (1)
180		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$55,313,952	\$15,141,531		
181		DEFERRED INCOME TAXES											
182	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$25,376,246	See note (1)	See note (1)	E-182	See note (1)	\$25,376,246	100.0000%	\$0	\$25,376,246	See note (1)	See note (1)
183	711.410	Amortization of Deferred ITC	-\$899,268			E-183		-\$899,268	100.0000%	\$0	-\$899,268		
184	710.111	Deferred Income Taxes - State	\$0			E-184		\$0	100.0000%	\$0	\$0		
185	711.110	Amort Fed Def Inc Tax	-\$153,677			E-185		-\$153,677	100.0000%	\$0	-\$153,677		
186	711.111	Amort St Def Inc Tax	\$0			E-186		\$0	100.0000%	\$0	\$0		
187	711.101	Accretion Exp Steam Prod ARD	\$0			E-187		\$0	100.0000%	\$0	\$0		
188		TOTAL DEFERRED INCOME TAXES	\$24,323,301					\$24,323,301		\$0	\$24,323,301		
188		NET OPERATING INCOME	\$107,531,954					\$87,973,284		\$17,775,714	\$108,282,803		

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

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Adjustments to Income Statement Detail

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
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$50,772,548	\$50,772,548
	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	\$35,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$803,962	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$3,872,741	
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 (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	-\$816,115	\$2,866	-\$813,249	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$2,866		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$62,260	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$514,648	\$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	\$113,786	\$28,026,180	\$28,139,966	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$113,786	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$28,026,180		\$0	\$0	
E-6	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (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	

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	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$173,840	\$219,461	\$393,301	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$173,840	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$219,461		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$36,479	\$66,563	\$103,042	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$36,479	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$66,563		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$47,797	\$74,280	\$122,077	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$48,425	\$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	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$74,824		\$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	-\$97,408	-\$97,408	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$78,935	-\$6,801	\$72,134	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$78,935	\$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	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$8,530		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$53,750	\$398,071	\$451,821	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$53,750	\$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	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$108,045		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$181,198	\$1,198,453	\$1,379,651	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$416,105		\$0	\$0	

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	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)		\$181,198	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$49,331	\$103,057	\$152,388	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$31,052		\$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)		\$49,331	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$4,482	-\$107,187	-\$102,725	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$3,143		\$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)		\$4,482	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$4,908	\$0	\$4,908	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,908	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$1,920	\$6,172,441	\$6,174,361	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,920	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$3,972,930		\$0	\$0	
	3. To adjust test year for reservation charges through known and measurable updated June 30, 2010 (Harris)		\$0	\$244,719		\$0	\$0	
	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-System Other Prod (BK20)	547.030	\$0	\$270,287	\$270,287	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$270,287		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-33	Fuel Other InterUNintra 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	

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E-34	Hedge Settlements	547.105	\$0	-\$12,669,188	-\$12,669,188	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$12,669,188		\$0	\$0	
E-35	Other Power Generation Expense	548.000	\$18,771	\$0	\$18,771	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$18,771	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$11,244	\$0	\$11,244	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,254	\$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 Superv. & Eng	551.000	\$16,783	\$5,280	\$22,043	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$5,280		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$16,783	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$6,216	\$174,908	\$181,124	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$6,216	\$174,908		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$0	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$29,718	-\$191,984	-\$162,266	\$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)		\$29,718	\$0		\$0	\$0	
E-42	Other Gen Maint Misc Exp	554.000	\$29,718	\$29,016	\$58,734	\$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)		\$29,718	\$0		\$0	\$0	
E-48	Purch Pwr Energy and Capacity	555.000	\$302	\$0	\$302	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$302	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include border customer costs in Purchased Power Energy Charges. (Harris)		\$0	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$23,981,420	-\$23,981,420	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$23,981,420		\$0	\$0	

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E-50	Purch Pwr On-Sys Demand	555.027	\$0	\$1,829,643	\$1,829,643	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$1,829,643		\$0	\$0	
	2		\$0	\$0		\$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 (Harris)		\$0	\$20,535,304		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$0	\$0		\$0	\$0	
	1. To Annualize Off-System sales revenue and cost (Harris)		\$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	\$41,286	\$0	\$41,286	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41,286	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	-\$614,768	-\$257	-\$615,015	\$0	\$0	\$0
	1. To include MPS Share of (atan 2 Maintenance through June 30 (Lyons)		\$0	\$79		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$33,123	\$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	\$26,884	-\$777	\$26,107	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26,769	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$115	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	Trans Operations Expense	561.000	\$23,586	\$0	\$23,586	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$23,586	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$2,717	\$0	\$2,717	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,717	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$641	\$0	\$641	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$641	\$0		\$0	\$0	

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E-68	Trans Oper Elec By Others	565.000	\$33,948	-\$3,558,536	-\$3,524,588	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$33,948	\$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	-\$3,389,963		\$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	-\$168,573		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
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 (Harris)		\$0	\$872,232		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$0	-\$39,393	-\$39,393	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
E-72	Maintenance of Supervision and Engineering	568.000	\$0	\$4,486	\$4,486	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$4,486		\$0	\$0	
E-76	Trans Maintenance of Structures	569.000	\$310	-\$5,756	-\$5,446	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$310	\$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	\$13,787	\$128,242	\$142,029	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$13,787	\$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	\$2,023	-\$138,330	-\$134,307	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,023	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$138,330		\$0	\$0	

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E-79	Trans Maintenance of Underground Lines	572.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$0		\$0	\$0	
E-80	Trans Maintenance of Misc. Trans Plant	573.000	\$1	\$23,584	\$23,585	\$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	\$23,584		\$0	\$0	
	3		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr. & Engineering	580.000	\$4,786	\$0	\$4,786	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$55,066	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$50,280	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	\$32,295	\$0	\$32,295	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$32,295	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$5,342	\$0	\$5,342	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,342	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$39,535	\$0	\$39,535	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$39,535	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$17,148	\$0	\$17,148	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$17,148	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$553	\$0	\$553	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$553	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$84,711	\$0	\$84,711	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$84,711	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$6,644	\$0	\$6,644	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$6,644	\$0		\$0	\$0	
E-93	Distr Oper Misc Distr Expense	588.000	-\$290,769	-\$7,652	-\$298,411	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$156,897	\$0		\$0	\$0	

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	2. To reflectMPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$447,656	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors		\$0	-\$7,652		\$0	\$0	
E-97	Distrb Maint-Suprv & Engineering	590.000	\$2,924	\$8,219	\$11,143	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,924	\$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	\$7,715	-\$141,180	-\$133,465	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7,715	\$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	\$15,676	\$280,793	\$296,469	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$15,676	\$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	\$138,130	\$422,239	\$560,369	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$138,130	\$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	Distrb Maint-Maint Undergrnd Lines	594.000	\$20,611	\$178,093	\$198,704	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$20,611	\$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	Distrb Maint-Maint Line Transformer	595.000	\$11,897	\$79,901	\$91,798	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,897	\$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	Distrb Maint- Maint St Lights/Signal	596.000	\$13,857	-\$508,496	-\$492,639	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$13,857	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$508,496		\$0	\$0	

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E-104	Distrib Maint-Maint of Meters	597.000	\$3,249	\$1,613	\$4,862	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,249	\$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 MiscI Distrib Pln	598.000	\$154	-\$33,753	-\$33,599	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$154	\$0		\$0	\$0	
	2		\$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	-\$46,829	-\$548	-\$47,377	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26,328	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Herrington)		\$0	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$73,157	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110	Cust Accts Meter Reading Expense	902.000	\$45,824	\$479,030	\$524,854	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$45,824	\$0		\$0	\$0	
	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	\$248,200	\$391,256	\$639,456	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$248,200	\$0		\$0	\$0	
	2. To reflect Interest on customer deposits at current rate of prime plus 1 (4.25%) (Prenger)		\$0	\$238,328		\$0	\$0	
	3. To remove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	
	4. To annualize electronic card acceptance fees (McMellen)		\$0	\$160,956		\$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	\$432,739	\$432,739
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$432,739	
E-113	MiscI. Customer Accts Expense	905.000	\$48	\$0	\$48	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$48	\$0		\$0	\$0	
E-116	Customer Service Superv. Exp	907.000	\$12,762	-\$5,313	\$6,449	\$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. Staff Payroll Annualization (Prenger)		\$12,762	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	-\$27,203	-\$9,595	-\$36,798	\$0	\$889,326	\$889,326
	1. Staff Payroll Annualization (Prenger)		\$7,873	\$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 (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$830,215	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$35,076	\$0		\$0	\$0	
E-118	Instructional Advertising Expense	909.000	\$3,648	-\$29,405	-\$25,757	\$0	\$0	\$0
	1. To remove costs dealing with CEP to be capitalized (Prenger)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$3,648	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$17,089	\$0	\$17,089	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$17,089	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$2,948	\$0	\$2,948	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,948	\$0		\$0	\$0	
E-123	Sales Expense	912.000	\$15,090	\$0	\$15,090	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$15,090	\$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	\$2,416	\$0	\$2,416	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,416	\$0		\$0	\$0	
	2. To include KCPL adjustment 11. (Hyneman)		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,604,046	\$500,931	-\$1,103,115	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$574,568	\$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)		-\$1,549,437	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$629,177	\$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
	5. To include adjustment CS-11. (Majors)		\$0	\$513,781		\$0	\$0	
E-130	A & G Expense	921.000	\$11	-\$40,861	-\$40,850	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,960		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$11	\$0		\$0	\$0	
	3. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$11,224		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	A & G Expenses Transferred	922.000	-\$17,028	\$0	-\$17,028	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		-\$17,028	\$0		\$0	\$0	
E-132	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-133	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-134	Property Insurance	924.000	\$0	-\$823,929	-\$823,929	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	-\$823,929		\$0	\$0	
E-135	Injuries and Damages	925.000	\$6,917	\$1,508,855	\$1,515,772	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$6,917	\$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	\$1,700,781		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$191,926		\$0	\$0	
E-136	Employee Pensions and Benefits	926.000	\$1,331,357	\$4,820,162	\$6,151,519	\$0	\$0	\$0
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$102,060		\$0	\$0	
	2. To reflect the FAS 87 Pension cost (Harrison)		\$0	\$5,459,164		\$0	\$0	
	3. To reflect the FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$253,839		\$0	\$0	
	4. Staff Payroll Annualization (Prenger)		\$3,838	\$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 June 30, 2010. (Prenger)		\$0	-\$469,858		\$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
	7. To reflect 401k expense through Known and Measurable 6-30-10 (Prenger)		\$1,327,519	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	
E-137	Regulatory Commission Expense	928.000	\$27,494	\$49,690	\$77,184	\$0	\$0	\$0
	1. To reflect FERC Assessment charges for the 12 months ended June 30, 2010 (Prenger/Hyneman)		\$0	\$49,690		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$27,494	\$0		\$0	\$0	
E-138	MPSC Assessment	928.001	\$0	-\$37,547	-\$37,547	\$0	\$0	\$0
	1. To reflect the most current MPSC Assessment Fiscal Year 2011 (Prenger)		\$0	-\$37,547		\$0	\$0	
E-139	FERC Assessment	928.003	\$2,144	\$0	\$2,144	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,144	\$0		\$0	\$0	
E-140	Reg. Comm. MO Proceeding Exp	928.011	\$0	-\$223,858	-\$223,858	\$0	\$0	\$0
	1. To remove 2005 test year rate case amortization (Majors)		\$0	-\$19,187		\$0	\$0	
	2. To remove 2007 test year rate case amortization (Majors)		\$0	-\$173,418		\$0	\$0	
	3. To remove 2009 test year rate case amortization (Majors)		\$0	-\$48,800		\$0	\$0	
	4. To include rate case expense for Case No. ER-2010-0355 5 yr amortization (Majors)		\$0	\$17,063		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
E-141	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. Misc Tariff Filing	928.040	\$1,788	\$0	\$1,788	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,788	\$0		\$0	\$0	
E-144	Duplicate Charges-Credit	929.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
E-145	General Advertising Expense	930.100	\$1,641	-\$11,675	-\$10,034	\$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)		\$1,641	\$0		\$0	\$0	
E-146	Miscellaneous A&G Expense	930.000	\$2,201	-\$65,880	-\$63,479	\$0	\$314,888	\$314,888
	1. Staff Payroll Annualization (Prenger)		\$2,201	\$0		\$0	\$0	
	2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$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
	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$314,886	
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	
E-147	Admin & General Expense-Rents	931.000	\$0	-\$633,589	-\$633,589	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$420,788		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$212,761		\$0	\$0	
E-148	A&G Transportation Expense	933.000	\$89,707	-\$1,314,616	-\$1,224,909	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$89,707	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$1,314,616		\$0	\$0	
E-151	Maint. Of General Plant	935.000	\$2,666	-\$285,877	-\$283,211	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,666	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,613		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-155	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$4,175,475	\$4,175,475
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,175,475	
E-157	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,359	-\$34,359
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,359	
E-162	Amortization Expense - Other	705.010	\$0	-\$191,854	-\$191,854	\$0	\$0	\$0
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	-\$191,854		\$0	\$0	
E-165	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	
E-167	Misc Occup Taxes Elec	708.103	-\$925,475	\$0	-\$925,475	\$0	\$0	\$0
	1. To reflect payroll taxes through Known and Measurable 6-30-10		-\$925,475	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-169	Kansas City Earnings Tax	708.000	\$0	\$3,223	\$3,223	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$3,223		\$0	\$0	
E-172	Property Taxes - Elec	708.120	\$0	\$4,986,959	\$4,986,959	\$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 include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$4,986,959		\$0	\$0	
E-174	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-179	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$55,313,952	\$55,313,952
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$55,313,952	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$67,048,159	\$67,048,159
Total Operating & Maint. Expense			-\$1,118,660	\$20,677,350	\$19,558,690	\$0	\$48,272,445	\$49,272,445

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.74% Return	E 7.98% Return	F 8.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$145,727,635	\$121,585,896	\$126,187,089	\$130,788,283
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$58,213,655	\$58,213,655	\$58,213,655	\$58,213,655
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		\$1,396,087	\$1,396,087	\$1,396,087	\$1,396,087
7	Advances for Construction		-\$1,247,919	-\$1,247,919	-\$1,247,919	-\$1,247,919
8	Book Amortization		\$414,074	\$414,074	\$414,074	\$414,074
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$58,856,950	\$58,856,950	\$58,856,950	\$58,856,950
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5690%	\$42,156,706	\$42,156,706	\$42,156,706	\$42,156,706
12	Tax Straight-Line Depreciation		\$56,735,767	\$56,735,767	\$56,735,767	\$56,735,767
13	Excess of tax over Straight-Line Tax Dep.		\$66,249,357	\$66,249,357	\$66,249,357	\$66,249,357
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$165,141,830	\$165,141,830	\$165,141,830	\$165,141,830
15	NET TAXABLE INCOME		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$37,386,498	\$14,503,333	\$18,864,653	\$23,225,974
21	Federal Income Tax at the Rate of	35.00%	\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
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		\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
28	Deduct Federal Income Tax at the Rate of	50.000%	\$6,542,637	\$2,538,084	\$3,301,315	\$4,064,546
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$32,900,118	\$12,762,932	\$16,600,894	\$20,438,857
31	Missouri Income Tax at the Rate of	6.250%	\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
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		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
40	State Income Tax		\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$15,141,531	\$5,873,850	\$7,640,185	\$9,406,520
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$25,376,246	\$25,376,246	\$25,376,246	\$25,376,246
45	Amortization of Deferred ITC		-\$899,268	-\$899,268	-\$899,268	-\$899,268
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		\$24,323,301	\$24,323,301	\$24,323,301	\$24,323,301
51	TOTAL INCOME TAX		\$39,464,832	\$30,197,151	\$31,963,486	\$33,729,821

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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%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	12.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				10.334%	10.724%	11.113%

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Rate Revenue Summary

A	B	C	D	E		F	G	H
		Adjustments						
Line Number	Description	As Billed	Billing Adjustments	Large Customer Swicth Adjustment	Weather/ Rate Switch Adjustment	Annualize for 2008 rate change	Large Power New Customer Accounts	
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	\$803,962	
7	Special	\$396,724	\$0	\$0	\$0	\$31,140	\$0	
8	Lighting	\$8,005,967	\$0	\$0	\$0	\$548,036	\$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	\$803,962	
11	OTHER RATE REVENUE							
12	Surge Protection	\$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	\$803,962	

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Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$2,442,602	\$1,409,716	\$29,783,888	\$271,674,506
4	Small General Service	-\$249,689	\$42,781	\$5,945,474	\$73,755,171
5	Large General Service	\$14,084	\$2,420,244	\$7,425,303	\$64,880,258
6	Large Power	-\$4,971	\$0	\$7,038,707	\$80,202,509
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	\$3,872,741	\$50,772,548	\$499,246,651
11	OTHER RATE REVENUE				
12	Surge Protection	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	-\$2,683,178	\$3,872,741	\$50,772,548	\$499,246,651

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 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	<u>6,382,806,477</u>