

CALCULATION OF WHOLE LIFE RATE
 Shown on Schedule WWD-3, page 1
 (This is the first step in the calculation of the OPC recommended rate)

| | Probable Retirement Year | Survivor Curve | Net Salvage | Average Service Life | Whole Life Rate |
|--|--------------------------------|-------------------|----------------|----------------------------|-----------------------|
| | A | B | C | D | E = (1-C)/D |
| Nuclear Production Plant | | | | | |
| <i>Callaway Nuclear Production Plant</i> | | | | | |
| 321 Structures & Improvements | 10-2044 | 100-R1 | -3% | 52.05 | 1.98% |
| 322 Reactor Plant Equipment | 10-2044 | 60-S0 | (1) | 43.91 | 2.48% |
| 323 Turbogenerator Units | 10-2044 | 100-S0 | -3% | 49.28 | 2.09% |
| 324 Accessory Electrical Equipment | 10-2044 | 80-R2 | -2% | 53.50 | 1.91% |
| 325 Miscellaneous Power Plant Equipment | 10-2044 | 60-O1 | -1% | 40.45 | 2.50% |

(1) The Net Salvage depreciation rate for Account 322 was set as 0.20% on page 96 in May 22, 2007 Report and Order in Case No. ER-2007-0002. Whole Life Rate calculated 100% / 43.91 average service life + 0.20% net salvage rate = 2.48%

OPC Exhibit No. 419
 Case No(s) ER-2008-0318
 Date 11-24-08 Rptr KF