

MISSOURI PUBLIC SERVICE COMMISSION

Filed
December 04, 2012
Data Center
Missouri Public
Service Commission

COST OF SERVICE

Staff Accounting Schedules

TRUE-UP DIRECT

TEST YEAR 12 MONTHS ENDED SEPTEMBER 30, 2011
UPDATED MARCH 31, 2012
TRUE-UP AUGUST 31, 2012

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

CASE NO. ER-2012-0175

STAFF Exhibit No. 384
Date 11-19-12 Reporter XF
File No. ER-2012-0175

Jefferson City, Missouri
November 8, 2012

Staff Exhibit No. 384

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2012-0175
Date Prepared: November 8, 2012



MISSOURI PUBLIC SERVICE COMMISSION
REGULATORY REVIEW DIVISION
UTILITY SERVICES
STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC
Great Plains Energy, Inc.
KCP&L Greater Missouri Operations (GMO)
Test Year Ending September 30, 2011
Updated through March 31, 2012
True-Up Through August 31, 2012

CASE NO. ER-2012-0175

Jefferson City, Missouri

November 2012

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Revenue Requirement

| Line Number | A Description | B 7.13% Return | C 7.39% Return | D 7.65% Return |
|----------------|---|----------------------|----------------------|----------------------|
| 1 | Net Orig Cost Rate Base | \$1,365,006,256 | \$1,365,006,256 | \$1,365,006,256 |
| 2 | Rate of Return | 7.13% | 7.39% | 7.65% |
| 3 | Net Operating Income Requirement | \$97,311,296 | \$100,901,262 | \$104,477,579 |
| 4 | Net Income Available | \$103,248,760 | \$103,248,760 | \$103,248,760 |
| 5 | Additional Net Income Required | -\$5,937,464 | -\$2,347,498 | \$1,228,819 |
| 6 | Income Tax Requirement | | | |
| 7 | Required Current Income Tax | \$19,661,702 | \$21,898,527 | \$24,126,847 |
| 8 | Current Income Tax Available | \$23,361,199 | \$23,361,199 | \$23,361,199 |
| 9 | Additional Current Tax Required | -\$3,699,497 | -\$1,462,672 | \$765,648 |
| 10 | Revenue Requirement | -\$9,636,961 | -\$3,810,170 | \$1,994,467 |
| 11 | Allowance for Known and Measureable Changes/True-Up Estimate | \$0 | \$0 | \$0 |
| 12 | Missouri Energy Efficiency Investment Act | \$14,068,329 | \$14,068,329 | \$14,068,329 |
| 13 | Gross Revenue Requirement | \$4,431,368 | \$10,258,159 | \$16,062,796 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
RATE BASE SCHEDULE

| Line Number | A Rate Base Description | B Percentage Rate | C Dollar Amount |
|----------------|--|-------------------------|-----------------------|
| 1 | Plant in Service | | \$2,298,164,061 |
| 2 | Less Accumulated Depreciation Reserve | | \$787,661,033 |
| 3 | Net Plant In Service | | \$1,510,503,028 |
| 4 | ADD TO NET PLANT IN SERVICE | | |
| 5 | Cash Working Capital | | -\$16,106,108 |
| 6 | Materials and Supplies | | \$26,853,471 |
| 7 | Emission Allowances | | \$1,745,534 |
| 8 | Prepayments-MPS | | \$1,603,555 |
| 9 | Fuel Inventory-Oil | | \$16,132,181 |
| 10 | Fuel Inventory-Other | | \$417,016 |
| 11 | Fuel Inventory-Coal | | \$13,188,026 |
| 12 | Prepaid Pension Asset | | \$13,776,409 |
| 13 | ERISA Minimum Tracker | | \$10,929,980 |
| 14 | FAS 87 Pension Tracker | | \$5,009,564 |
| 15 | OPEB Tracker | | -\$172,582 |
| 16 | Vintage 1 DSM Costs | | \$620,664 |
| 17 | Vintage 2 DSM Costs | | \$10,915,775 |
| 18 | Vintage 3 DSM Costs | | \$7,688,466 |
| 19 | AAO Def Sibley Rebuild & W. Coal ER-90-101 | | \$0 |
| 20 | AAO Def Sibley Rebuild & W. Coal ER-93-37 | | \$0 |
| 21 | Deferred Income Tax-Crossroads | | \$0 |
| 22 | MPS Iatan Unit 1 and Common Regulatory Asset Vintage 1 | | \$2,192,749 |
| 23 | Iatan Unit 2 Regulatory Asset Vintage 1 | | \$4,067,281 |
| 24 | Iatan Unit 2 Regulatory Asset Vintage 2 | | \$5,907,636 |
| 25 | MPS Iatan Unit 1 and Common Regulatory Asset Vintage 2 | | \$885,048 |
| 26 | TOTAL ADD TO NET PLANT IN SERVICE | | \$105,654,665 |
| 27 | SUBTRACT FROM NET PLANT | | |
| 28 | Federal Tax Offset | 5.1890% | \$982,000 |
| 29 | State Tax Offset | 5.1890% | \$154,314 |
| 30 | City Tax Offset | 5.1890% | \$0 |
| 31 | Interest Expense Offset | 16.4000% | \$6,487,492 |
| 32 | Customer Advances | | \$2,844,724 |
| 33 | Customer Deposits | | \$5,182,935 |
| 34 | Deferred Income Taxes-Depreciation | | \$231,166,671 |
| 35 | Deferred Income Taxes on 1990 AAO | | \$0 |
| 36 | Deferred Income Taxes on 1992 AAO | | \$0 |
| 37 | Deferred Income Tax-Crossroads | | \$4,333,301 |
| 38 | TOTAL SUBTRACT FROM NET PLANT | | \$251,151,437 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
RATE BASE SCHEDULE

| Line Number | A Rate Base Description | B Percentage Rate | C Dollar Amount |
|----------------|----------------------------|-------------------------|------------------------|
| 39 | Total Rate Base | | <u>\$1,385,006.256</u> |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Plant In Service

| Line Number | Account's (Options) | Plant Account Description | Total Plant | Adjust Number | Adjustments | As Adjusted Plant | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
|-------------|---------------------|---|----------------------|---------------|--------------------|----------------------|----------------------------|----------------------------|----------------------------|
| 1 | | INTANGIBLE PLANT | | | | | | | |
| 2 | 301.000 | Intangible Plant Organization Electric | \$21,664 | P-2 | \$0 | \$21,664 | 99.5020% | \$0 | \$21,556 |
| 3 | 303.010 | Miscellaneous intangibles (Like 353) | \$606,337 | P-3 | \$0 | \$606,337 | 99.5000% | \$0 | \$603,305 |
| 4 | 303.020 | Misc Intang Pit - Cap Software 5 yr | \$5,579,596 | P-4 | \$0 | \$5,579,596 | 99.5020% | \$0 | \$5,551,810 |
| 5 | 303.020 | Misc Intang-Cap Softwr-5 yr - Iatan | \$0 | P-5 | \$51 | \$51 | 99.5000% | \$0 | \$51 |
| 6 | | TOTAL PLANT INTANGIBLE | \$6,207,597 | | \$51 | \$6,207,648 | | \$0 | \$6,176,722 |
| 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 | 99.5000% | \$0 | \$394,722 |
| 11 | 311.000 | Steam Prod Structures Elec - Sibley | \$46,880,276 | P-11 | \$0 | \$46,880,276 | 99.5000% | \$0 | \$46,645,875 |
| 12 | 312.000 | Steam Prod Boiler Plant Elec- Sibley | \$178,260,939 | P-12 | \$0 | \$178,260,939 | 99.5000% | \$0 | \$177,369,634 |
| 13 | 312.020 | Steam Prod Boiler AGC Elec- Sibley | \$108,866,747 | P-13 | \$0 | \$108,866,747 | 99.5000% | \$0 | \$108,123,413 |
| 14 | 314.000 | Steam Prod Turbogenerator - Sibley | \$62,288,567 | P-14 | \$0 | \$62,288,567 | 99.5000% | \$0 | \$61,975,134 |
| 15 | 315.000 | Steam Prod Access Equip Elec - Sibley | \$16,235,555 | P-15 | \$0 | \$16,235,555 | 99.5000% | \$0 | \$16,154,377 |
| 16 | 316.000 | Steam Prod Misc Plant Equip- Sibley | \$1,543,767 | P-16 | \$0 | \$1,543,767 | 99.5000% | \$0 | \$1,536,048 |
| 17 | | TOTAL STEAM PRODUCTION - SIBLEY | \$414,270,557 | | \$0 | \$414,270,557 | | \$0 | \$412,199,203 |
| 18 | | STEAM PRODUCTION - JEFFREY | | | | | | | |
| 19 | 310.000 | Steam Production Land Elec- Jeffrey | \$357,086 | P-19 | \$0 | \$357,086 | 99.5000% | \$0 | \$355,300 |
| 20 | 311.000 | Steam Prod Structures Elec - Jeffrey | \$20,584,126 | P-20 | \$0 | \$20,584,126 | 99.5000% | \$0 | \$20,481,205 |
| 21 | 312.000 | Steam Prod Boiler Elec - Jeffrey | \$61,392,200 | P-21 | \$0 | \$61,392,200 | 99.5000% | \$0 | \$61,085,239 |
| 22 | 312.020 | Steam Prod Boiler AGC Elec - Jeffrey | \$51,716,164 | P-22 | \$0 | \$51,716,164 | 99.5000% | \$0 | \$51,459,553 |
| 23 | 314.000 | Steam Prod Turbogenerator - Jeffrey | \$19,645,601 | P-23 | \$0 | \$19,645,601 | 99.5000% | \$0 | \$19,647,273 |
| 24 | 315.000 | Steam Prod Access Equip Elec - Jeffrey | \$6,874,967 | P-24 | \$1,708,019 | \$6,582,986 | 99.5000% | \$0 | \$6,540,071 |
| 25 | 315.900 | Steam Prod - Jeffrey GSU's | \$0 | P-25 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 26 | 316.000 | Steam Prod Misc Plant Equip - Jeffrey | \$2,394,364 | P-26 | \$0 | \$2,394,364 | 99.5000% | \$0 | \$2,382,392 |
| 27 | | TOTAL STEAM PRODUCTION - JEFFREY | \$162,966,397 | | \$1,708,019 | \$164,674,416 | | \$0 | \$163,851,043 |
| 28 | | STEAM PRODUCTION - IATAN COMMON | | | | | | | |
| 29 | 311.000 | Steam Production Struct- Iatan Common | \$6,982,017 | P-29 | \$0 | \$6,982,017 | 99.5000% | \$0 | \$6,947,107 |
| 30 | 312.000 | Steam Boiler Plant - Iatan Common | \$19,904,235 | P-30 | \$0 | \$19,904,235 | 99.5000% | \$0 | \$19,804,714 |
| 31 | 314.000 | Steam Turbogenerator - Iatan Common | \$553,220 | P-31 | \$0 | \$553,220 | 99.5000% | \$0 | \$550,454 |
| 32 | 315.000 | Steam Access Equip - Iatan Common | \$580,658 | P-32 | \$0 | \$580,658 | 99.5000% | \$0 | \$577,753 |
| 33 | 316.000 | Steam Production Misc. Power Plant Equip- Elec Iatan Common | \$24,612 | P-33 | \$0 | \$24,612 | 99.5000% | \$0 | \$24,686 |
| 34 | | TOTAL STEAM PRODUCTION - IATAN COMMON | \$28,044,940 | | \$0 | \$28,044,940 | | \$0 | \$27,904,716 |
| 35 | | STEAM PRODUCTION - IATAN 2 | | | | | | | |
| 36 | 303.020 | Misc Intang-Cap Software -5yr - Iatan 2 | \$53,083 | P-36 | \$0 | \$53,083 | 99.5000% | \$0 | \$52,818 |
| 37 | 303.100 | Misc Iatan-Iatan Hwy & Bridge - Iatan 2 | \$387,155 | P-37 | \$0 | \$387,155 | 99.5000% | \$0 | \$385,219 |
| 38 | 311.000 | Steam Production Structures-Iatan 2 | \$21,844,435 | P-38 | \$0 | \$21,844,435 | 99.5000% | \$0 | \$21,735,213 |
| 39 | 311.050 | Steam production structures-Iatan 2 disallowance | -\$284,376 | P-39 | \$0 | -\$284,376 | 99.5000% | \$0 | -\$282,954 |
| 40 | 312.000 | Steam Prod. Boiler Plant Equip-Iatan 2 | \$155,084,584 | P-40 | \$0 | \$155,084,584 | 99.5000% | \$0 | \$154,309,161 |
| 41 | 312.050 | Steam Production Boiler Plant Equip-Iatan 2 disallowance | -\$2,043,910 | P-41 | \$0 | -\$2,043,910 | 99.5000% | \$0 | -\$2,033,690 |
| 42 | 314.000 | Steam Prod. Turbogenerator-Iatan 2 | \$20,117,135 | P-42 | \$0 | \$20,117,135 | 99.5000% | \$0 | \$20,016,549 |
| 43 | 314.050 | Steam Production Turbogenerator-Iatan 2 disallowance | -\$282,646 | P-43 | \$0 | -\$282,646 | 99.5000% | \$0 | -\$281,133 |
| 44 | 315.000 | Steam Prod. Access Equip.- Iatan 2 | \$6,576,750 | P-44 | \$0 | \$6,576,750 | 99.5000% | \$0 | \$6,542,366 |
| 45 | 315.050 | Steam Production Access Equip-Iatan 2 disallowance | -\$94,422 | P-45 | \$0 | -\$94,422 | 99.5000% | \$0 | -\$93,950 |
| 46 | 315.000 | Steam Prod. Misc Power Plant Equip.-Iatan 2 | \$757,556 | P-46 | \$0 | \$757,556 | 99.5000% | \$0 | \$753,768 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Plant In Service

| Line Number | Account Number (Optional) | Plant Account Description | Total Plant | Adjust. Number | Adjustments | As Adjusted Plant | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
|-------------|---------------------------|--|---------------|----------------|-------------|-------------------|----------------------------|----------------------------|----------------------------|
| 47 | 316.050 | Steam Production Misc Power Plant Equip- latan 2 disallowance | -\$10,558 | P-47 | \$0 | -\$10,558 | 99.5000% | \$0 | -\$10,505 |
| 48 | | TOTAL STEAM PRODUCTION - IATAN 2 | \$202,404,886 | | \$0 | \$202,404,886 | | \$0 | \$201,392,862 |
| 48 | | TOTAL STEAM PRODUCTION | \$807,686,780 | | \$1,768,018 | \$809,394,799 | | \$0 | \$806,347,824 |
| 50 | | RETIREMENTS WORK IN PROGRESS- STEAM | | | | | | | |
| 51 | | Steam Production Salvage & Removal Retirements not yet classified | \$0 | P-51 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 52 | | TOTAL RETIREMENTS WORK IN PROGRESS- STEAM | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 53 | | NUCLEAR PRODUCTION | | | | | | | |
| 54 | | TOTAL NUCLEAR PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 55 | | HYDRAULIC PRODUCTION | | | | | | | |
| 56 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 57 | | OTHER PRODUCTION | | | | | | | |
| 58 | | OTHER PRODUCTION - NEVADA | | | | | | | |
| 59 | 340.000 | Other Production Land Elec - Nevada | \$59,806 | P-59 | \$0 | \$59,806 | 99.5000% | \$0 | \$59,806 |
| 60 | 341.000 | Other Prod. Structures Elec- Nevada | \$297,862 | P-60 | \$0 | \$297,862 | 99.5000% | \$0 | \$296,373 |
| 61 | 342.000 | Other Prod. Fuel Holders Elec- Nevada | \$743,632 | P-61 | \$0 | \$743,632 | 99.5000% | \$0 | \$739,914 |
| 62 | 343.000 | Other Prod. Prime Movers - Nevada | \$935,601 | P-62 | \$0 | \$935,601 | 99.5000% | \$0 | \$931,122 |
| 63 | 344.000 | Other Prod. Generators Elec - Nevada | \$629,112 | P-63 | \$0 | \$629,112 | 99.5000% | \$0 | \$626,966 |
| 64 | 345.000 | Other Prod. Access Eq - Elec - Nevada | \$480,423 | P-64 | \$0 | \$480,423 | 99.5000% | \$0 | \$478,021 |
| 65 | | TOTAL OTHER PRODUCTION - NEVADA | \$3,146,736 | | \$0 | \$3,146,736 | | \$0 | \$3,131,001 |
| 66 | | OTHER PROD - RALPH GREEN | | | | | | | |
| 67 | 340.000 | Other Production Land Elec- RG | \$0 | P-67 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 68 | 341.000 | Other Prod. Structures Elec - RG | \$0 | P-68 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 69 | 342.000 | Other Prod. Fuel Holders Elec - RG | \$0 | P-69 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 70 | 343.000 | Other Prod. Prime Movers - RG | \$0 | P-70 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 71 | 344.000 | Other Prod. Generators Elec - RG | \$0 | P-71 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 72 | 345.000 | Other Prod. Access. Elec - RG | \$0 | P-72 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 73 | 346.000 | Other Prod. Misc Plant - RG | \$0 | P-73 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 74 | | TOTAL OTHER PROD - RALPH GREEN | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 75 | | OTHER PROD - GREENWOOD | | | | | | | |
| 76 | 340.000 | Other Production Land Elec - Greenwood | \$233,662 | P-76 | \$0 | \$233,662 | 99.6000% | \$0 | \$232,494 |
| 77 | 341.000 | Other Prod. Structures Elec - GW | \$3,065,928 | P-77 | \$0 | \$3,065,928 | 99.5000% | \$0 | \$3,050,596 |
| 78 | 342.000 | Other Prod. Fuel Holders Elec. GW | \$3,540,008 | P-78 | \$0 | \$3,540,008 | 99.5000% | \$0 | \$3,522,308 |
| 79 | 343.000 | Other Prod. Prime Movers - GW | \$34,989,901 | P-79 | \$0 | \$34,989,901 | 99.5000% | \$0 | \$34,824,802 |
| 80 | 344.000 | Other Prod. Generators Elec - GW | \$9,121,268 | P-80 | \$0 | \$9,121,268 | 99.5000% | \$0 | \$9,075,680 |
| 81 | 345.000 | Other Prod. Access Elec - GW | \$6,793,816 | P-81 | \$0 | \$6,793,816 | 99.5000% | \$0 | \$6,766,847 |
| 82 | 346.000 | Other Prod. Misc Plant - GW | \$30,344 | P-82 | \$0 | \$30,344 | 99.5000% | \$0 | \$30,192 |
| 83 | | TOTAL OTHER PROD - GREENWOOD | \$57,784,828 | | \$0 | \$57,784,828 | | \$0 | \$57,485,901 |
| 84 | | OTHER PROD SOUTH HARPER | | | | | | | |
| 85 | 340.000 | Other Production Land - SH | \$1,034,874 | P-85 | \$0 | \$1,034,874 | 99.5000% | \$0 | \$1,029,700 |
| 86 | 341.000 | Other Prod Structures - SH | \$10,884,873 | P-86 | \$0 | \$10,884,873 | 99.5000% | \$0 | \$10,830,548 |
| 87 | 342.000 | Other Prod. Fuel Holders - SH | \$4,004,628 | P-87 | \$0 | \$4,004,628 | 99.5000% | \$0 | \$3,984,806 |
| 88 | 343.000 | Other Prod. Prime Movers - SH | \$68,683,289 | P-88 | \$0 | \$68,683,289 | 99.5000% | \$0 | \$68,319,973 |
| 89 | 344.000 | Other Prod. Generators - SH | \$20,333,999 | P-89 | \$0 | \$20,333,999 | 99.5000% | \$0 | \$20,232,329 |
| 90 | 345.000 | Other Prod. Access Elec Eq - SH | \$17,148,919 | P-90 | \$0 | \$17,148,919 | 99.5000% | \$0 | \$17,063,174 |
| 91 | 346.000 | Other Prod. Misc Pwr Pnt - SH | \$247,018 | P-91 | \$0 | \$247,018 | 99.5000% | \$0 | \$245,783 |
| 92 | | TOTAL OTHER PROD SOUTH HARPER | \$122,317,700 | | \$0 | \$122,317,700 | | \$0 | \$121,706,112 |
| 93 | | OTHER PRODUCTION CROSSROADS | | | | | | | |
| 94 | 303.020 | Misc Intangible-Trans.-Crossroads | \$9,584,651 | P-94 | \$0 | \$9,584,651 | 99.5000% | \$0 | \$9,536,728 |
| 95 | 340.000 | Other Production Land-Crossroads | \$187,039 | P-95 | \$0 | \$187,039 | 99.5000% | \$0 | \$186,104 |

Missouri Public Service - Electric
Case No. ER-2012-0176
Test Year Ending September 30, 2011
Updated through March 31, 2012
Plant In Service

| A | B | C | D | E | F | G | H | I | |
|-------------|----------------------|---|-----------------|----------------|--------------|-------------------|----------------------------|----------------------------|----------------------------|
| Line Number | Account # (Optional) | Plant Account Description | Total Plant | Adjust. Number | Adjustments | As Adjusted Plant | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
| 96 | 341.000 | Other Production Structures-Crossroads | \$1,115,939 | P-96 | \$0 | \$1,115,939 | 99.5000% | \$0 | \$1,110,359 |
| 97 | 342.000 | Other Prod. Fuel Holders-Crossroads | \$1,903,704 | P-97 | \$0 | \$1,903,704 | 99.5000% | \$0 | \$1,894,185 |
| 98 | 343.000 | Other Prod. Prime Movers-Crossroads | \$35,275,138 | P-98 | \$0 | \$35,275,138 | 99.5000% | \$0 | \$35,098,762 |
| 99 | 344.000 | Other Prod. Generators-Crossroads | \$7,994,708 | P-99 | \$0 | \$7,994,708 | 99.5000% | \$0 | \$7,954,734 |
| 100 | 345.000 | Other Prod. Acc Elec Eq.-Crossroads | \$6,605,604 | P-100 | \$0 | \$6,605,604 | 99.5000% | \$0 | \$6,771,576 |
| 101 | 346.000 | Other Prod. Misc Pwr Pft-Crossroads | \$57,288 | P-101 | \$0 | \$57,288 | 99.5000% | \$0 | \$56,982 |
| 102 | | TOTAL OTHER PRODUCTION CROSSROADS | \$62,924,051 | | \$0 | \$62,924,051 | | \$0 | \$62,609,430 |
| 103 | | OTHER PRODUCTION KCI | | | | | | | |
| 104 | 340.000 | Land & Land Rights-KCI | \$33,191 | P-104 | \$0 | \$33,191 | 0.0000% | \$0 | \$0 |
| 105 | 341.000 | Structures & Improvements-KCI | \$403,201 | P-105 | \$0 | \$403,201 | 0.0000% | \$0 | \$0 |
| 106 | 342.000 | Fuel Holders, Producers, and Access-KCI | \$506,815 | P-106 | \$0 | \$506,815 | 0.0000% | \$0 | \$0 |
| 107 | 343.000 | Prime Movers-KCI | \$798,811 | P-107 | \$0 | \$798,811 | 0.0000% | \$0 | \$0 |
| 108 | 344.000 | Generators-KCI | \$1,267,078 | P-108 | \$0 | \$1,267,078 | 0.0000% | \$0 | \$0 |
| 109 | 345.000 | Access Electrical Equipment-KCI | \$477,872 | P-109 | \$0 | \$477,872 | 0.0000% | \$0 | \$0 |
| 110 | 346.000 | Misc. Power Plant Equipment-KCI | \$0 | P-110 | \$0 | \$0 | 0.0000% | \$0 | \$0 |
| 111 | | Other Production Act 342 Salvage & Removal Retirements not Classified | \$0 | P-111 | \$0 | \$0 | 0.0000% | \$0 | \$0 |
| 112 | | TOTAL OTHER PRODUCTION KCI | \$3,486,968 | | \$0 | \$3,486,968 | | \$0 | \$0 |
| 113 | | TOTAL OTHER PRODUCTION | \$249,660,279 | | \$0 | \$249,660,279 | | \$0 | \$244,942,444 |
| 114 | | RETIREMENTS WORK IN PROGRESS-PRODUCTION | | | | | | | |
| 115 | | Other Production-Salvage & Removal Retirements not classified | \$0 | P-115 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 116 | | TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 117 | | TOTAL PRODUCTION PLANT | \$1,057,347,059 | | \$1,708,019 | \$1,059,055,078 | | \$0 | \$1,050,290,268 |
| 118 | | TRANSMISSION PLANT | | | | | | | |
| 119 | 360.000 | Transmission Land - Electric | \$2,287,317 | P-119 | \$0 | \$2,287,317 | 99.5000% | \$0 | \$2,255,980 |
| 120 | 360.040 | Transmission Depreciable Land Rights | \$12,641,618 | P-120 | \$0 | \$12,641,618 | 99.5000% | \$0 | \$12,578,410 |
| 121 | 362.000 | Transmission Structures and Imp. | \$7,736,831 | P-121 | \$0 | \$7,736,831 | 99.5000% | \$0 | \$7,697,948 |
| 122 | 353.000 | Transmission Station Equipment | \$112,254,065 | P-122 | -\$1,708,019 | \$110,546,046 | 99.5000% | \$0 | \$109,883,316 |
| 123 | 363.001 | Trans. Station Equip. Item 2 | \$1,186,447 | P-123 | \$0 | \$1,186,447 | 99.5000% | \$0 | \$1,180,615 |
| 124 | 364.000 | Transmission Towers and Fixtures | \$323,639 | P-124 | \$0 | \$323,639 | 99.5000% | \$0 | \$322,021 |
| 125 | 365.000 | Transmission Poles and Fixtures | \$82,853,266 | P-125 | \$0 | \$82,853,266 | 99.5000% | \$0 | \$82,438,000 |
| 126 | 365.000 | Trans Poles and Fixtures- Disallowance-Stip & Agreement-ER-2012-0175 | \$0 | P-126 | -\$628,874 | -\$628,874 | 100.0000% | \$0 | -\$628,874 |
| 127 | 366.000 | Transmission Overhead Cond & Devices | \$53,574,029 | P-127 | \$0 | \$53,574,029 | 99.5000% | \$0 | \$53,306,159 |
| 128 | 366.000 | Trans Cond & Devices- Disallowance -Stip & Agreement-ER-2012-0175 | \$0 | P-128 | -\$1,196,710 | -\$1,196,710 | 100.0000% | \$0 | -\$1,196,710 |
| 129 | 366.000 | Transmission Underground Cond & Dev. | \$58,426 | P-129 | \$0 | \$58,426 | 99.5000% | \$0 | \$58,134 |
| 130 | | TOTAL TRANSMISSION PLANT | \$272,675,458 | | -\$3,531,603 | \$269,343,855 | | \$0 | \$267,987,999 |
| 131 | | RETIREMENTS WORK IN PROGRESS-TRANSMISSION | | | | | | | |
| 132 | | Transmission-Salvage & Removal-Retirements | \$0 | P-132 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 133 | | TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 134 | | DISTRIBUTION PLANT | | | | | | | |
| 135 | 360.000 | Distribution Land Electric | \$4,934,604 | P-136 | \$0 | \$4,934,604 | 99.5050% | \$0 | \$4,910,078 |
| 136 | 360.010 | Distribution Depreciable Land Rights | \$283,032 | P-136 | \$0 | \$283,032 | 99.5050% | \$0 | \$281,631 |
| 137 | 360.020 | Distribution Land Leased | \$22,228 | P-137 | \$0 | \$22,228 | 99.5050% | \$0 | \$22,118 |
| 138 | 361.000 | Distribution Structures & Improvements | \$9,853,802 | P-138 | \$0 | \$9,853,802 | 99.5050% | \$0 | \$9,805,817 |
| 139 | 362.000 | Distribution Station Equipment | \$120,795,187 | P-139 | \$0 | \$120,795,187 | 99.5050% | \$0 | \$120,197,261 |
| 140 | 364.000 | Distribution Poles, Towers, & Fixtures | \$106,841,282 | P-140 | \$0 | \$106,841,282 | 99.5050% | \$0 | \$105,865,808 |
| 141 | 365.000 | Distribution Overhead Conductors & Devices | \$113,007,007 | P-141 | \$0 | \$113,007,007 | 99.5050% | \$0 | \$112,447,622 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Plant in Service

| Line Number | Account # (Optional) | Plant Account Description | Total Plant | Adjust. Number | E Adjustments | F As Adjusted Plant | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|----------------------|--|----------------------|----------------|---------------------|----------------------|------------------------------|------------------------------|------------------------------|
| 142 | 365.000 | Distrib. OH Conductor-Disallowance- Stip & Agreement- ER-2012-0175 | \$0 | P-142 | -\$3,055,085 | -\$3,055,085 | 100.0000% | \$0 | -\$3,055,085 |
| 143 | 366.000 | Distribution Underground Circuit | \$51,624,777 | P-143 | \$0 | \$51,624,777 | 99.5050% | \$0 | \$51,269,729 |
| 144 | | Distrib UG Circuit-Disallowance- Stip & Agreement-ER-2012-0175 | \$0 | P-144 | -\$321,331 | -\$321,331 | 100.0000% | \$0 | -\$321,331 |
| 145 | 367.000 | Distribution Underground Conductors & Devices | \$113,988,891 | P-145 | \$0 | \$113,988,891 | 99.5050% | \$0 | \$113,424,846 |
| 146 | 368.000 | Distribution Line Transformers | \$183,720,988 | P-146 | \$0 | \$183,720,988 | 99.5050% | \$0 | \$182,810,569 |
| 147 | 369.010 | Distribution Services Overhead | \$13,971,597 | P-147 | \$0 | \$13,971,597 | 99.5050% | \$0 | \$13,802,438 |
| 148 | 369.020 | Distribution Services Underground | \$51,848,436 | P-148 | \$0 | \$51,848,436 | 99.5050% | \$0 | \$51,293,271 |
| 149 | 370.000 | Distribution Meters Electric | \$27,656,318 | P-149 | \$0 | \$27,656,318 | 99.5050% | \$0 | \$27,519,419 |
| 150 | 370.010 | Distribution Meters PURPA | \$2,038,114 | P-150 | \$0 | \$2,038,114 | 99.5050% | \$0 | \$2,028,025 |
| 151 | 371.000 | Distribution Cust Prem Install | \$14,482,823 | P-151 | \$0 | \$14,482,823 | 99.5050% | \$0 | \$14,391,033 |
| 152 | 373.000 | Distribution Street Light and Traffic Signal | \$32,189,759 | P-152 | \$0 | \$32,189,759 | 99.5050% | \$0 | \$32,069,566 |
| 153 | | TOTAL DISTRIBUTION PLANT | \$876,408,345 | | -\$3,376,416 | \$873,031,929 | | \$0 | \$868,693,707 |
| 154 | | RETIREMENT WORK IN PROGRESS - DISTRIBUTION | | | | | | | |
| 155 | | Distribution- Salvage & Removal Retirements not yet classified | \$0 | P-155 | \$0 | \$0 | 99.5050% | \$0 | \$0 |
| 156 | | TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 157 | | GENERAL PLANT | | | | | | | |
| 158 | 389.000 | General Land Electric | \$1,084,512 | P-158 | \$0 | \$1,084,512 | 99.5020% | \$0 | \$1,079,111 |
| 159 | 389.010 | Gen-Ld R/ROW-Depr-Elec | \$2,303 | P-159 | \$0 | \$2,303 | 99.5020% | \$0 | \$2,282 |
| 160 | 390.000 | General Structures & Improv. Electric | \$19,789,508 | P-160 | \$0 | \$19,789,508 | 99.5020% | \$0 | \$19,680,954 |
| 161 | 391.000 | General Office Furniture & Equipment | \$3,177,851 | P-161 | \$0 | \$3,177,851 | 99.5020% | -\$870,834 | \$2,291,491 |
| 162 | 391.020 | General Office Furniture - Computer | \$2,440,109 | P-162 | \$0 | \$2,440,109 | 99.5020% | -\$991,870 | \$1,436,087 |
| 163 | 391.020 | General Office Furniture-Computer-Intan2 | \$1,578 | P-163 | \$0 | \$1,578 | 99.5020% | \$0 | \$1,570 |
| 164 | 391.040 | General Office Furniture - Software | \$549,734 | P-164 | \$0 | \$549,734 | 99.5020% | -\$183,483 | \$363,533 |
| 165 | 392.000 | General Transportation Equip Autos | \$185,985 | P-165 | \$0 | \$185,985 | 99.5020% | \$0 | \$185,158 |
| 166 | 392.010 | General Transportation Equip Light Trucks | \$1,254,529 | P-166 | \$0 | \$1,254,529 | 99.5020% | \$0 | \$1,248,281 |
| 167 | 392.020 | General Trans. Equip Heavy Trucks | \$8,636,483 | P-167 | \$0 | \$8,636,483 | 99.5020% | \$0 | \$8,592,458 |
| 168 | 392.030 | General Trans Equip-Tractors-elec | \$324,748 | P-168 | \$0 | \$324,748 | 99.5020% | \$0 | \$323,131 |
| 169 | 392.040 | General Trans Equip Trailers | \$777,178 | P-169 | \$0 | \$777,178 | 99.5020% | \$0 | \$773,308 |
| 170 | 392.050 | General Trans Equip Medium Trucks | \$4,416,480 | P-170 | \$0 | \$4,416,480 | 99.5020% | \$0 | \$4,394,498 |
| 171 | 392.050 | General Trans Equip Med Trucks-Intan 2 | \$10,217 | P-171 | \$0 | \$10,217 | 99.5020% | \$0 | \$10,188 |
| 172 | 393.000 | General Stores Equipment | \$111,693 | P-172 | \$0 | \$111,693 | 99.5020% | -\$67,295 | \$43,932 |
| 173 | 394.000 | General Tools Equipment | \$4,897,891 | P-173 | \$0 | \$4,897,891 | 99.5020% | -\$921,229 | \$3,753,267 |
| 174 | 395.000 | General Laboratory Equipment | \$2,891,841 | P-174 | \$0 | \$2,891,841 | 99.5020% | -\$242,414 | \$2,635,026 |
| 175 | 398.000 | General Power Operated Equipment | \$5,516,850 | P-175 | \$0 | \$5,516,850 | 99.5020% | \$0 | \$5,488,388 |
| 176 | 397.000 | General Communication Equipment | \$24,930,625 | P-176 | \$0 | \$24,930,625 | 99.5020% | -\$130,431 | \$24,878,039 |
| 177 | 398.000 | General Misc Equipment | \$175,788 | P-177 | \$0 | \$175,788 | 99.5020% | -\$40,761 | \$134,152 |
| 178 | | TOTAL GENERAL PLANT | \$80,954,891 | | \$0 | \$80,954,891 | | -\$3,447,907 | \$77,103,828 |
| 179 | | RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT | | | | | | | |
| 180 | | General Plant-Salvage & Removal-Retirements not classified | \$0 | P-180 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 181 | | TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 182 | | ECORP PLANT | | | | | | | |
| 183 | 303.020 | Miscellaneous Intangibles-Cap Softwr-5 yr | \$644,835 | P-183 | \$0 | \$644,835 | 99.5020% | \$0 | \$641,425 |
| 184 | 389.000 | General Land Electric -Raytown | \$26,758 | P-184 | \$0 | \$26,758 | 99.5020% | \$0 | \$26,645 |
| 185 | 390.000 | General Structures & Improve-Raytown | \$6,833,168 | P-185 | \$0 | \$6,833,168 | 99.5020% | \$0 | \$6,789,179 |
| 186 | 390.050 | General Struct. Leasehold Improvements | \$0 | P-186 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 187 | 391.000 | General Office Furn. & Equipment-ECORP | \$1,608,740 | P-187 | \$0 | \$1,609,740 | 99.5020% | -\$18,400 | \$1,583,323 |
| 188 | 391.000 | General Office Furn.-Raytown | \$2,242,053 | P-188 | \$0 | \$2,242,053 | 99.5020% | \$0 | \$2,230,898 |
| 189 | 391.020 | General Office Furniture-Computer-ECORP | \$3,489,160 | P-189 | \$0 | \$3,489,160 | 99.5020% | -\$582,791 | \$2,869,093 |
| 190 | 391.020 | General Office Furn Comp-Raytown | \$2,918,008 | P-190 | \$0 | \$2,918,008 | 99.5020% | \$0 | \$2,901,488 |
| 191 | 391.040 | General Office Furniture Software-ECORP | \$14,017,851 | P-191 | \$0 | \$14,017,851 | 99.5020% | -\$7,558,451 | \$6,389,402 |
| 192 | 391.040 | General Office Furn Software-Raytown | \$1,482,857 | P-192 | \$0 | \$1,482,857 | 99.5020% | \$0 | \$1,466,682 |
| 193 | 392.020 | General Trans Heavy Trucks-Elec | \$0 | P-193 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 194 | 392.040 | General Trans. Trailers Electric | \$0 | P-194 | \$0 | \$0 | 99.5020% | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0176
Test Year Ending September 30, 2011
Updated through March 31, 2012
Plant In Service

| Line Number | Account # (Optional) | Plant Account Description | Total Plant | Adjust. Number | Adjustments | As Adjusted Plant | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
|-------------|----------------------|--|-----------------|----------------|--------------|-------------------|----------------------------|----------------------------|----------------------------|
| 195 | 393.000 | General Stores Equipment-ECORP | \$7,882 | P-195 | \$0 | \$7,882 | 99.5020% | \$0 | \$7,843 |
| 196 | 394.000 | General Tools-Electric-Raytown | \$17,699 | P-196 | \$0 | \$17,699 | 99.5020% | \$0 | \$17,611 |
| 197 | 395.000 | General Laboratory Equipment-ECORP | \$0 | P-197 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 198 | 396.000 | General Power Operated Equip.-Raytown | \$16,611 | P-198 | \$0 | \$16,611 | 99.5020% | \$0 | \$16,528 |
| 199 | 397.000 | General Communication Equipment-ECORP | \$298,501 | P-199 | \$0 | \$298,501 | 99.5020% | \$0 | \$297,014 |
| 200 | 397.000 | General Communication-Raytown | \$831,487 | P-200 | \$0 | \$831,487 | 99.5020% | \$0 | \$628,342 |
| 201 | 398.000 | General Miscellaneous Equipment-ECORP | \$18,728 | P-201 | \$0 | \$18,728 | 99.5020% | \$0 | \$18,635 |
| 202 | 398.000 | General Misc. Equipment-Raytown | \$36,714 | P-202 | \$0 | \$36,714 | 99.5020% | \$0 | \$36,531 |
| 203 | | TOTAL ECORP PLANT | \$36,251,712 | | \$0 | \$36,251,712 | | -\$8,159,642 | \$27,911,537 |
| 204 | | RETIREMENTS-WORK IN PROGRESS-ECORP | | | | | | | |
| 205 | | ECORP-Salvage-Retirements not yet classified | \$0 | P-205 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 206 | | TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 207 | | UCU COMMON GENERAL PLANT | | | | | | | |
| 208 | 399.000 | Land and Land Rights-UCU | \$0 | P-208 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 209 | 399.000 | Structures and Improvements Owned-UCU | \$0 | P-209 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 210 | 399.000 | Structures and Improvements Leased-UCU | \$0 | P-210 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 211 | 399.000 | Gen Office Furniture & Equipment-UCU | \$0 | P-211 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 212 | 399.020 | Gen Office Furniture-Computer-UCU | \$0 | P-212 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 213 | 399.040 | Computer Software-UCU | \$0 | P-213 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 214 | 399.060 | Computer Software Developments-UCU | \$0 | P-214 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 215 | 399.000 | Gen Transportation Equip-Auto-Elec-UCU | \$0 | P-215 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 216 | 399.050 | Gen Transportation Equip Med Trucks-UCU | \$0 | P-216 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 217 | 399.000 | Tools, Shop, and Garage Equipment-UCU | \$0 | P-217 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 218 | 399.000 | Lab Equipment-UCU | \$0 | P-218 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 219 | 399.000 | Communications Equipment-UCU | \$0 | P-219 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 220 | 399.000 | Miscellaneous Equipment-UCU | \$0 | P-220 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 221 | | TOTAL UCU COMMON GENERAL PLANT | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 222 | | TOTAL PLANT IN SERVICE | \$2,390,048,042 | | -\$8,159,642 | \$2,324,848,083 | | -\$11,607,548 | \$2,295,164,061 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant in Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| P-5 | Misc Intang-Cap Softwr-6 yr - Iatan 1. To mirror MPS adjustment for miscellaneous intangible software.(Gaskins) | 303,020 | \$51 | \$51 | \$0 | \$0 |
| P-24 | Steam Prod Access Equip Elec - Jeffrey 1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins) | 315,000 | \$1,708,019 | \$1,708,019 | \$0 | \$0 |
| P-122 | Transmission Station Equipment 1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins) | 353,000 | -\$1,708,019 | -\$1,708,019 | \$0 | \$0 |
| P-126 | Trans Poles and Fixtures- Disallowance- Sup & Ag 1. Transmission Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons) | 355,000 | -\$626,874 | -\$626,874 | \$0 | \$0 |
| P-128 | Trans Cond & Devices- Disallowance- Sup & Ag 1. Transmission Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons) | 366,000 | -\$1,196,710 | -\$1,196,710 | \$0 | \$0 |
| P-142 | Distr. OH Conductor Disallowance- Sup & Ag 1. Distribution Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons) | 365,000 | -\$3,055,085 | -\$3,055,085 | \$0 | \$0 |
| P-144 | Distr. UG Circuit Disallowance- Sup & Agreement 1. Distribution Plant Disallowance Per Stipulation and Agreement Case No. ER-2012-0175, October 2012.(Lyons) | | -\$321,331 | -\$321,331 | \$0 | \$0 |
| P-161 | General Office Furniture & Equipment | 391,000 | | \$0 | | -\$870,534 |

Missouri Public Service - Electric
Case No. EP-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant in Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement in Case No ER-2012-0175. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$870,534 | |
| P-162 | General Office Furniture - Computer | 391,020 | | \$0 | | -\$991,870 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$991,870 | |
| P-164 | General Office Furniture - Software | 391,040 | | \$0 | | -\$183,463 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$183,463 | |
| P-172 | General Stores Equipment | 393,000 | | \$0 | | -\$67,205 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$67,205 | |
| P-173 | General Tools Equipment | 384,000 | | \$0 | | -\$921,229 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant in Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$921,229 | |
| P-174 | General Laboratory Equipment | 395,000 | | \$0 | | -\$242,414 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$242,414 | |
| P-176 | General Communication Equipment | 397,000 | | \$0 | | -\$130,431 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$130,431 | |
| P-177 | General Misc Equipment | 398,000 | | \$0 | | -\$40,761 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$40,761 | |
| P-187 | General Office Furn. & Equipment-ECORP | 391,000 | | \$0 | | -\$18,400 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant in Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$18,400 | |
| P-189 | General Office Furniture-Computer-ECORP | 391.020 | | \$0 | | -\$592,791 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$582,791 | |
| P-191 | General Office Furniture-Software-ECORP | 391.040 | | \$0 | | -\$7,568,451 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Plant in Service

| A Plant Adj. Number | B Plant in Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 3. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation stipulated study in Case No. ER-2010-0356 and as of Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$7,558,451 | |
| Total Plant Adjustments | | | | -\$6,199,849 | | -\$11,607,549 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 | \$21,556 | 0.00% | \$0 |
| 3 | 303.010 | Miscellaneous Intangibles (Like 353) | \$603,305 | 0.00% | \$0 |
| 4 | 303.020 | Misc Intang Pit - Cap Software 5 yr | \$5,551,810 | 0.00% | \$0 |
| 5 | 303.020 | Misc Intang-Cap Softwr-5 yr - Iatan | \$51 | 0.00% | \$0 |
| 6 | | TOTAL PLANT INTANGIBLE | \$6,176,722 | | \$0 |
| 7 | | PRODUCTION PLANT | | | |
| 8 | | STEAM PRODUCTION | | | |
| 9 | | STEAM PRODUCTION - SIBLEY | | | |
| 10 | 310.000 | Steam Production Land Elec-Sibley | \$394,722 | 0.00% | \$0 |
| 11 | 311.000 | Steam Prod Structures Elec - Sibley | \$46,645,875 | 1.87% | \$872,278 |
| 12 | 312.000 | Steam Prod Boiler Plant Elec- Sibley | \$177,369,634 | 2.19% | \$3,884,395 |
| 13 | 312.020 | Steam Prod Boiler AQC Elec- Sibley | \$108,123,413 | 2.19% | \$2,367,903 |
| 14 | 314.000 | Steam Prod Turbogenerator - Sibley | \$61,975,134 | 2.33% | \$1,444,021 |
| 15 | 315.000 | Steam Prod Access Equip Elec - Sibley | \$16,154,377 | 2.40% | \$387,705 |
| 16 | 316.000 | Steam Prod Misc Plant Equip- Sibley | \$1,536,048 | 2.50% | \$38,401 |
| 17 | | TOTAL STEAM PRODUCTION - SIBLEY | \$412,199,203 | | \$8,994,703 |
| 18 | | STEAM PRODUCTION - JEFFREY | | | |
| 19 | 310.000 | Steam Production Land Elec- Jeffrey | \$355,300 | 0.00% | \$0 |
| 20 | 311.000 | Steam Prod Structures Elec - Jeffrey | \$20,481,205 | 1.87% | \$382,999 |
| 21 | 312.000 | Steam Prod Boiler Elec - Jeffrey | \$61,085,239 | 2.10% | \$1,282,790 |
| 22 | 312.020 | Steam Prod Boiler AQC Elec - Jeffrey | \$51,459,563 | 2.10% | \$1,080,651 |
| 23 | 314.000 | Steam Prod Turbogenerator - Jeffrey | \$19,547,273 | 2.31% | \$451,542 |
| 24 | 315.000 | Steam Prod Access Equip Elec - Jeffrey | \$8,540,071 | 2.37% | \$202,400 |
| 25 | 315.000 | Steam Prod - Jeffrey GSU's | \$0 | 2.37% | \$0 |
| 26 | 316.000 | Steam Prod Misc Plant Equip - Jeffrey | \$2,382,392 | 2.59% | \$61,704 |
| 27 | | TOTAL STEAM PRODUCTION - JEFFREY | \$163,851,043 | | \$3,462,086 |
| 28 | | STEAM PRODUCTION - IATAN COMMON | | | |
| 29 | 311.000 | Steam Production Struct- Iatan Common | \$6,947,107 | 1.87% | \$129,911 |
| 30 | 312.000 | Steam Boiler Plant - Iatan Common | \$19,804,714 | 2.19% | \$433,723 |
| 31 | 314.000 | Steam Turbogenerator - Iatan Common | \$550,454 | 2.33% | \$12,826 |
| 32 | 315.000 | Steam Access Equip - Iatan Common | \$577,753 | 2.40% | \$13,866 |
| 33 | 316.000 | Steam Production Misc. Power Plant Equip- Elec Iatan Common | \$24,688 | 2.59% | \$639 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|
| 34 | | TOTAL STEAM PRODUCTION - IATAN COMMON | \$27,904,716 | | \$590,965 |
| 35 | | STEAM PRODUCTION - IATAN 2 | | | |
| 36 | 303.020 | Misc Intang-Cap Software -5yr - Iatan 2 | \$52,818 | 0.00% | \$0 |
| 37 | 303.100 | Misc Iatan-Iatan Hwy & Bridge - Iatan 2 | \$385,219 | 0.00% | \$0 |
| 38 | 311.000 | Steam Production Structures-Iatan 2 | \$21,735,213 | 1.87% | \$406,448 |
| 39 | 311.050 | Steam production structures-Iatan 2 disallowance | -\$282,954 | 1.87% | -\$5,291 |
| 40 | 312.000 | Steam Prod. Boiler Plant Equip-Iatan 2 | \$154,309,161 | 2.19% | \$3,379,371 |
| 41 | 312.050 | Steam Production Boiler Plant Equip-Iatan 2 disallowance | -\$2,033,690 | 2.19% | -\$44,538 |
| 42 | 314.000 | Steam Prod. Turbogenerator-Iatan 2 | \$20,016,549 | 2.33% | \$466,386 |
| 43 | 314.050 | Steam Production Turbogenerator-Iatan 2 disallowance | -\$281,133 | 2.33% | -\$6,550 |
| 44 | 315.000 | Steam Prod. Access Equip.- Iatan 2 | \$6,842,366 | 2.40% | \$164,217 |
| 45 | 315.050 | Steam Production Access Equip-Iatan 2 disallowance | -\$93,950 | 2.40% | -\$2,255 |
| 46 | 316.000 | Steam Prod. Misc Power Plant Equip.-Iatan 2 | \$753,768 | 2.50% | \$18,844 |
| 47 | 316.050 | Steam Production Misc Power Plant Equip-Iatan 2 disallowance | -\$10,505 | 2.50% | -\$263 |
| 48 | | TOTAL STEAM PRODUCTION - IATAN 2 | \$201,392,862 | | \$4,376,369 |
| 49 | | TOTAL STEAM PRODUCTION | \$805,347,824 | | \$17,424,123 |
| 50 | | RETIREMENTS WORK IN PROGRESS-STEAM | | | |
| 51 | | Steam Production Salvage & Removal Retirements not yet classified | \$0 | 0.00% | \$0 |
| 52 | | TOTAL RETIREMENTS WORK IN PROGRESS-STEAM | \$0 | | \$0 |
| 53 | | NUCLEAR PRODUCTION | | | |
| 54 | | TOTAL NUCLEAR PRODUCTION | \$0 | | \$0 |
| 55 | | HYDRAULIC PRODUCTION | | | |
| 56 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 |
| 57 | | OTHER PRODUCTION | | | |
| 58 | | OTHER PRODUCTION - NEVADA | | | |
| 59 | 340.000 | Other Production Land Elec - Nevada | \$59,605 | 0.00% | \$0 |
| 60 | 341.000 | Other Prod. Structures Elec-Nevada | \$296,373 | 1.75% | \$5,187 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 61 | 342.000 | Other Prod. Fuel Holders Elec- Nevada | \$739,914 | 3.09% | \$22,863 |
| 62 | 343.000 | Other Prod. Prime Movers - Nevada | \$931,122 | 4.81% | \$44,787 |
| 63 | 344.000 | Other Prod. Generators Elec - Nevada | \$625,966 | 3.80% | \$23,787 |
| 64 | 345.000 | Other Prod. Access Eq - Elec - Nevada | \$478,021 | 2.85% | \$13,624 |
| 65 | | TOTAL OTHER PRODUCTION - NEVADA | \$3,131,001 | | \$110,248 |
| 66 | | OTHER PROD - RALPH GREEN | | | |
| 67 | 340.000 | Other Production Land Elec- RG | \$0 | 0.00% | \$0 |
| 68 | 341.000 | Other Prod. Structures Elec - RG | \$0 | 1.75% | \$0 |
| 69 | 342.000 | Other Prod. Fuel Holders Elec - RG | \$0 | 3.09% | \$0 |
| 70 | 343.000 | Other Prod. Prime Movers - RG | \$0 | 4.81% | \$0 |
| 71 | 344.000 | Other Prod. Generators Elec - RG | \$0 | 3.80% | \$0 |
| 72 | 345.000 | Other Prod. Access. Elec - RG | \$0 | 2.85% | \$0 |
| 73 | 346.000 | Other Prod. Misc Plant - RG | \$0 | 3.57% | \$0 |
| 74 | | TOTAL OTHER PROD - RALPH GREEN | \$0 | | \$0 |
| 75 | | OTHER PROD - GREENWOOD | | | |
| 76 | 340.000 | Other Production Land Elec - Greenwood | \$232,494 | 0.00% | \$0 |
| 77 | 341.000 | Other Prod. Structures Elec - GW | \$3,050,598 | 1.75% | \$53,385 |
| 78 | 342.000 | Other Prod. Fuel Holders Elec. GW | \$3,522,308 | 3.09% | \$108,839 |
| 79 | 343.000 | Other Prod. Prime Movers - GW | \$34,824,802 | 4.81% | \$1,675,073 |
| 80 | 344.000 | Other Prod. Generators Elec - GW | \$9,075,660 | 3.80% | \$344,875 |
| 81 | 345.000 | Other Prod. Access Elec - GW | \$6,759,847 | 2.85% | \$192,856 |
| 82 | 346.000 | Other Prod. Misc Plant - GW | \$30,192 | 3.57% | \$1,078 |
| 83 | | TOTAL OTHER PROD - GREENWOOD | \$57,495,901 | | \$2,375,906 |
| 84 | | OTHER PROD SOUTH HARPER | | | |
| 85 | 340.000 | Other Production Land - SH | \$1,029,700 | 0.00% | \$0 |
| 86 | 341.000 | Other Prod Structures - SH | \$10,830,548 | 1.75% | \$189,535 |
| 87 | 342.000 | Other Prod. Fuel Holders - SH | \$3,984,605 | 3.09% | \$123,124 |
| 88 | 343.000 | Other Prod. Prime Movers - SH | \$68,319,973 | 4.81% | \$3,286,191 |
| 89 | 344.000 | Other Prod. Generators - SH | \$20,232,329 | 3.80% | \$768,829 |
| 90 | 345.000 | Other Prod. Access Elec Eq - SH | \$17,063,174 | 2.85% | \$486,300 |
| 91 | 346.000 | Other Prod. Misc Pwr Plt - SH | \$245,783 | 3.57% | \$8,774 |
| 92 | | TOTAL OTHER PROD SOUTH HARPER | \$121,706,112 | | \$4,862,753 |
| 93 | | OTHER PRODUCTION CROSSROADS | | | |
| 94 | 303.020 | Misc Intangibles-Trans.-Crossroads | \$9,536,728 | 0.00% | \$0 |
| 95 | 340.000 | Other Production Land-Crossroads | \$186,104 | 0.00% | \$0 |
| 96 | 341.000 | Other Production Structures-Crossroads | \$1,110,359 | 1.75% | \$19,431 |
| 97 | 342.000 | Other Prod. Fuel Holders-Crossroads | \$1,894,185 | 3.09% | \$58,530 |
| 98 | 343.000 | Other Prod. Prime Movers-Crossroads | \$35,098,762 | 4.81% | \$1,688,250 |
| 99 | 344.000 | Other Prod. Generators-Crossroads | \$7,954,734 | 3.80% | \$302,280 |
| 100 | 345.000 | Other Prod. Acc Elec Eq.-Crossroads | \$6,771,576 | 2.85% | \$192,990 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|
| 101 | 346.000 | Other Prod. Misc Pwr Plt-Crossroads | \$56,982 | 3.57% | \$2,034 |
| 102 | | TOTAL OTHER PRODUCTION CROSSROADS | \$62,609,430 | | \$2,263,515 |
| 103 | | OTHER PRODUCTION KCI | | | |
| 104 | 340.000 | Land & Land Rights-KCI | \$0 | 0.00% | \$0 |
| 105 | 341.000 | Structures & Improvements-KCI | \$0 | 2.63% | \$0 |
| 106 | 342.000 | Fuel Holders, Producers, and Access-KCI | \$0 | 2.63% | \$0 |
| 107 | 343.000 | Prime Movers-KCI | \$0 | 2.63% | \$0 |
| 108 | 344.000 | Generators-KCI | \$0 | 2.63% | \$0 |
| 109 | 345.000 | Access Electrical Equipment-KCI | \$0 | 2.83% | \$0 |
| 110 | 346.000 | Misc. Power Plant Equipment-KCI | \$0 | 2.63% | \$0 |
| 111 | | Other Production Act 342 Salvage & Removal Retirements not Classified | \$0 | 0.00% | \$0 |
| 112 | | TOTAL OTHER PRODUCTION KCI | \$0 | | \$0 |
| 113 | | TOTAL OTHER PRODUCTION | \$244,942,444 | | \$9,612,422 |
| 114 | | RETIREMENTS WORK IN PROGRESS- PRODUCTION | | | |
| 115 | | Other Production-Salvage & Removal Retirements not classified | \$0 | 0.00% | \$0 |
| 116 | | TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION | \$0 | | \$0 |
| 117 | | TOTAL PRODUCTION PLANT | \$1,050,290,268 | | \$27,036,545 |
| 118 | | TRANSMISSION PLANT | | | |
| 119 | 350.000 | Transmission Land - Electric | \$2,255,980 | 0.00% | \$0 |
| 120 | 350.040 | Transmission Depreciable Land Rights | \$12,578,410 | 0.00% | \$0 |
| 121 | 352.000 | Transmission Structures and Imp. | \$7,697,948 | 1.83% | \$140,872 |
| 122 | 353.000 | Transmission Station Equipment | \$109,993,316 | 1.70% | \$1,869,886 |
| 123 | 353.001 | Trans. Station Equip. Iatan 2 | \$1,160,615 | 1.70% | \$19,730 |
| 124 | 354.000 | Transmission Towers and Fixtures | \$322,021 | 1.85% | \$5,957 |
| 125 | 355.000 | Transmission Poles and Fixtures | \$82,439,000 | 2.93% | \$2,415,463 |
| 126 | 355.000 | Trans Poles and Fixtures- Disallowance-Stip & Agreement-ER-2012-0175 | -\$626,874 | 2.93% | -\$18,367 |
| 127 | 356.000 | Transmission Overhead Cond & Devices | \$53,306,159 | 2.32% | \$1,236,703 |
| 128 | 356.000 | Trans Cond & Devices- Disallowance -Stip& Agreement-ER-2012-0175 | -\$1,196,710 | 2.32% | -\$27,764 |
| 129 | 358.000 | Transmission Underground Cond & Dev. | \$58,134 | 2.49% | \$1,448 |
| 130 | | TOTAL TRANSMISSION PLANT | \$267,987,999 | | \$5,643,928 |
| 131 | | RETIREMENTS WORK IN PROGRESS- TRANSMISSION | | | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|
| 132 | | Transmission-Salvage & Removal-Retirements | \$0 | 0.00% | \$0 |
| 133 | | TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION | \$0 | | \$0 |
| 134 | | DISTRIBUTION PLANT | | | |
| 135 | 360.000 | Distribution Land Electric | \$4,910,078 | 0.00% | \$0 |
| 136 | 360.010 | Distribution Depreciable Land Rights | \$281,631 | 0.00% | \$0 |
| 137 | 360.020 | Distribution Land Leased | \$22,118 | 0.00% | \$0 |
| 138 | 361.000 | Distribution Structures & Improvements | \$9,605,817 | 1.61% | \$154,854 |
| 139 | 362.000 | Distribution Station Equipment | \$120,197,251 | 2.08% | \$2,500,103 |
| 140 | 364.000 | Distribution Poles, Towers, & Fixtures | \$155,865,908 | 3.89% | \$6,063,184 |
| 141 | 365.000 | Distribution Overhead Conductors & Devices | \$112,447,622 | 2.18% | \$2,451,358 |
| 142 | 365.000 | Distrb. OH Conductor-Disallowance- Stip &Agreement- ER-2012-0175 | -\$3,055,085 | 2.18% | -\$66,601 |
| 143 | 366.000 | Distribution Underground Circuit | \$51,269,729 | 1.70% | \$871,585 |
| 144 | | Distrb UG Circuit-Disallowance- Stip&Agreement-ER-2012-0175 | -\$321,331 | 1.70% | -\$5,463 |
| 145 | 367.000 | Distribution Underground Conductors & Devices | \$113,424,646 | 2.49% | \$2,824,274 |
| 146 | 368.000 | Distribution Line Transformers | \$162,910,569 | 3.45% | \$5,620,415 |
| 147 | 369.010 | Distribution Services Overhead | \$13,902,438 | 3.64% | \$506,049 |
| 148 | 369.020 | Distribution Services Underground | \$51,293,271 | 3.05% | \$1,564,445 |
| 149 | 370.000 | Distribution Meters Electric | \$27,519,419 | 2.00% | \$550,388 |
| 150 | 370.010 | Distribution Meters PURPA | \$2,028,025 | 7.14% | \$144,801 |
| 151 | 371.000 | Distribution Cust Prem Install | \$14,391,033 | 5.12% | \$736,821 |
| 152 | 373.000 | Distribution Street Light and Traffic Signal | \$32,000,568 | 3.18% | \$1,017,618 |
| 153 | | TOTAL DISTRIBUTION PLANT | \$868,693,707 | | \$24,933,631 |
| 154 | | RETIREMENT WORK IN PROGRESS - DISTRIBUTION | | | |
| 155 | | Distribution- Salvage & Removal Retirements not yet classified | \$0 | 0.00% | \$0 |
| 156 | | TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION | \$0 | | \$0 |
| 157 | | GENERAL PLANT | | | |
| 158 | 389.000 | General Land Electric | \$1,079,111 | 0.00% | \$0 |
| 159 | 389.010 | Gen-Ld Rt/ROW-Depr-Elec | \$2,292 | 0.00% | \$0 |
| 160 | 390.000 | General Structures & Improv. Electric | \$19,690,954 | 2.73% | \$537,563 |
| 161 | 391.000 | General Office Furniture & Equipment | \$2,291,491 | 5.00% | \$114,575 |
| 162 | 391.020 | General Office Furniture - Computer | \$1,436,087 | 12.50% | \$179,511 |
| 163 | 391.020 | General Office Furniture-Computer-latan2 | \$1,570 | 12.50% | \$196 |
| 164 | 391.040 | General Office Furniture - Software | \$363,533 | 11.11% | \$40,389 |
| 165 | 392.000 | General Transportation Equip Autos | \$165,158 | 11.25% | \$18,580 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 166 | 392.010 | General Transportation Equip Light Trucks | \$1,248,281 | 11.25% | \$140,432 |
| 167 | 392.020 | General Trans. Equip Heavy Trucks | \$8,592,458 | 11.25% | \$966,652 |
| 168 | 392.030 | General Trans Equip-Tractors-elec | \$323,131 | 11.25% | \$36,352 |
| 169 | 392.040 | General Trans Equip Trailers | \$773,308 | 11.25% | \$86,997 |
| 170 | 392.050 | General Trans Equip Medium Trucks | \$4,394,486 | 11.25% | \$494,380 |
| 171 | 392.050 | General Trans Equip Med Trucks-latan 2 | \$10,166 | 11.25% | \$1,144 |
| 172 | 393.000 | General Stores Equipment | \$43,932 | 4.00% | \$1,757 |
| 173 | 394.000 | General Tools Equipment | \$3,753,267 | 4.00% | \$150,131 |
| 174 | 395.000 | General Laboratory Equipment | \$2,635,026 | 3.30% | \$86,956 |
| 175 | 396.000 | General Power Operated Equipment | \$5,489,386 | 4.45% | \$244,278 |
| 176 | 397.000 | General Communication Equipment | \$24,676,039 | 3.70% | \$913,013 |
| 177 | 398.000 | General Misc Equipment | \$134,152 | 4.00% | \$5,366 |
| 178 | | TOTAL GENERAL PLANT | \$77,103,828 | | \$4,018,272 |
| 179 | | RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT | | | |
| 180 | | General Plant-Salvage & Removal-Retirements not classified | \$0 | 0.00% | \$0 |
| 181 | | TOTAL RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT | \$0 | | \$0 |
| 182 | | ECORP PLANT | | | |
| 183 | 303.020 | Miscellaneous Intangibles-Cap Softwr-5 yr | \$641,425 | 0.00% | \$0 |
| 184 | 389.000 | General Land Electric -Raytown | \$28,645 | 0.00% | \$0 |
| 185 | 390.000 | General Structures & Improve-Raytown | \$8,789,179 | 2.22% | \$195,120 |
| 186 | 390.050 | General Struct. Leasehold Improvements | \$0 | 0.00% | \$0 |
| 187 | 391.000 | General Office Furn. & Equipment-ECORP | \$1,583,323 | 5.00% | \$79,166 |
| 188 | 391.000 | General Office Furn.-Raytown | \$2,230,898 | 5.00% | \$111,545 |
| 189 | 391.020 | General Office Furniture-Computer-ECORP | \$2,869,093 | 12.50% | \$358,637 |
| 190 | 391.020 | General Office Furn Comp-Raytown | \$2,901,486 | 12.50% | \$362,686 |
| 191 | 391.040 | General Office Furniture Software-ECORP | \$6,389,402 | 11.11% | \$709,863 |
| 192 | 391.040 | General Office Furn Software-Raytown | \$1,455,582 | 11.11% | \$161,715 |
| 193 | 392.020 | General Trans Heavy Trucks-Elec | \$0 | 12.50% | \$0 |
| 194 | 392.040 | General Trans. Trailers Electric | \$0 | 12.50% | \$0 |
| 195 | 393.000 | General Stores Equipment-ECORP | \$7,843 | 4.00% | \$314 |
| 196 | 394.000 | General Tools-Electric- Raytown | \$17,611 | 4.00% | \$704 |
| 197 | 395.000 | General Laboratory Equipment-ECORP | \$0 | 3.30% | \$0 |
| 198 | 396.000 | General Power Operated Equip.-Raytown | \$16,528 | 4.45% | \$735 |
| 199 | 397.000 | General Communication Equipment-ECORP | \$297,014 | 3.70% | \$10,990 |
| 200 | 397.000 | General Communication-Raytown | \$628,342 | 3.70% | \$23,249 |
| 201 | 398.000 | General Miscellaneous Equipment-ECORP | \$18,635 | 4.00% | \$745 |
| 202 | 398.000 | General Misc. Equipment-Raytown | \$36,531 | 4.00% | \$1,461 |
| 203 | | TOTAL ECORP PLANT | \$27,911,537 | | \$2,016,930 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Depreciation Expense

| Line Number | A Account Number | B Plant Account Description | C MO Adjusted Jurisdictional | D Depreciation Rate | E Depreciation Expense |
|----------------|------------------------|--|------------------------------------|---------------------------|------------------------------|
| 204 | | RETIREMENTS-WORK IN PROGRESS-ECORP | | | |
| 205 | | ECORP-Salvage-Retirements not yet classified | \$0 | 0.00% | \$0 |
| 206 | | TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP | \$0 | | \$0 |
| 207 | | UCU COMMON GENERAL PLANT | | | |
| 208 | 389.000 | Land and Land Rights-UCU | \$0 | 0.00% | \$0 |
| 209 | 390.000 | Structures and Improvements Owned-UCU | \$0 | 0.00% | \$0 |
| 210 | 390.051 | Structures and Improvements Leased-UCU | \$0 | 0.00% | \$0 |
| 211 | 391.000 | Gen Office Furniture & Equipment-UCU | \$0 | 0.00% | \$0 |
| 212 | 391.020 | Gen Office Furniture-Computer-UCU | \$0 | 0.00% | \$0 |
| 213 | 391.040 | Computer Software-UCU | \$0 | 0.00% | \$0 |
| 214 | 391.050 | Computer Software Developments-UCU | \$0 | 0.00% | \$0 |
| 215 | 392.000 | Gen Transportation Equip-Auto-Elec-UCU | \$0 | 0.00% | \$0 |
| 216 | 392.050 | Gen Transportation Equip Med Trucks-UCU | \$0 | 0.00% | \$0 |
| 217 | 394.000 | Tools, Shop and Garage Equipment-UCU | \$0 | 0.00% | \$0 |
| 218 | 395.000 | Lab Equipment-UCU | \$0 | 0.00% | \$0 |
| 219 | 397.000 | Communications Equipment-UCU | \$0 | 0.00% | \$0 |
| 220 | 398.000 | Miscellaneous Equipment-UCU | \$0 | 0.00% | \$0 |
| 221 | | TOTAL UCU COMMON GENERAL PLANT | \$0 | | \$0 |
| 222 | | Total Depreciation | \$2,298,164,061 | | \$63,649,306 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Accumulated Depreciation Reserve

| 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 | \$10,459 | R-2 | \$0 | \$10,459 | 99.5020% | \$0 | \$10,407 |
| 3 | 303.010 | Miscellaneous Intangibles (Like 353) | \$34,751 | R-3 | \$0 | \$34,751 | 99.5000% | \$0 | \$34,577 |
| 4 | 303.020 | Misc Intang Pkt - Cap Software 5 yr | \$883,358 | R-4 | \$0 | \$883,358 | 99.5020% | \$0 | \$878,959 |
| 5 | 303.020 | Misc Intang-Cap Softwr-5 yr - Iatan | \$0 | R-5 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 6 | | TOTAL PLANT INTANGIBLE | \$928,568 | | \$0 | \$928,568 | | \$0 | \$923,943 |
| 7 | | PRODUCTION PLANT | | | | | | | |
| 8 | | STEAM PRODUCTION | | | | | | | |
| 9 | | STEAM PRODUCTION - SIBLEY | | | | | | | |
| 10 | 310.000 | Steam Production Land Elec-Sibley | \$0 | R-10 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 11 | 311.000 | Steam Prod Structures Elec - Sibley | \$29,324,910 | R-11 | \$0 | \$29,324,910 | 99.5000% | -\$5,928,595 | \$23,249,690 |
| 12 | 312.000 | Steam Prod Boiler Plant Elec - Sibley | \$96,668,059 | R-12 | \$0 | \$96,668,059 | 99.5000% | \$0 | \$96,086,219 |
| 13 | 312.020 | Steam Prod Boiler AQC Elec-Sibley | \$3,076,009 | R-13 | \$0 | \$3,076,009 | 99.5000% | \$0 | \$3,080,629 |
| 14 | 314.000 | Steam Prod Turbogenerator - Sibley | \$38,294,295 | R-14 | \$0 | \$38,294,295 | 99.5000% | \$0 | \$38,112,824 |
| 15 | 315.000 | Steam Prod Access Equip Elec - Sibley | \$12,104,629 | R-15 | \$0 | \$12,104,629 | 99.5000% | \$0 | \$12,044,108 |
| 16 | 316.000 | Steam Prod Misc Plant Equip-Sibley | \$533,781 | R-16 | \$0 | \$533,781 | 99.5000% | \$0 | \$531,112 |
| 17 | | TOTAL STEAM PRODUCTION - SIBLEY | \$177,901,683 | | \$0 | \$177,901,683 | | -\$5,928,595 | \$171,083,580 |
| 18 | | STEAM PRODUCTION - JEFFREY | | | | | | | |
| 19 | 310.000 | Steam Production Land Elec- Jeffrey | \$0 | R-19 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 20 | 311.000 | Steam Prod Structures Elec - Jeffrey | \$18,775,781 | R-20 | \$0 | \$18,775,781 | 99.5000% | \$0 | \$18,691,902 |
| 21 | 312.000 | Steam Prod Boiler Elec - Jeffrey | \$42,027,289 | R-21 | \$0 | \$42,027,289 | 99.5000% | \$0 | \$41,817,163 |
| 22 | 312.020 | Steam Prod Boiler AQC Elec - Jeffrey | \$2,778,108 | R-22 | \$0 | \$2,778,108 | 99.5000% | \$0 | \$2,784,217 |
| 23 | 314.000 | Steam Prod Turbogenerator - Jeffrey | \$9,178,833 | R-23 | \$0 | \$9,178,833 | 99.5000% | \$0 | \$9,130,949 |
| 24 | 315.000 | Steam Prod Access Equip Elec - Jeffrey | \$5,253,931 | R-24 | \$0 | \$5,253,931 | 99.5000% | \$0 | \$5,227,861 |
| 25 | 315.000 | Steam Prod - Jeffrey GSU's | \$0 | R-25 | \$948,910 | \$948,910 | 99.5000% | \$0 | \$944,165 |
| 26 | 316.000 | Steam Prod Misc Plant Equip - Jeffrey | \$741,931 | R-26 | \$0 | \$741,931 | 99.5000% | \$0 | \$738,221 |
| 27 | | TOTAL STEAM PRODUCTION - JEFFREY | \$76,753,873 | | \$948,910 | \$77,702,783 | | \$0 | \$77,514,268 |
| 28 | | STEAM PRODUCTION - IATAN COMMON | | | | | | | |
| 29 | 311.000 | Steam Production Struct- Iatan Common | \$384,122 | R-29 | \$0 | \$384,122 | 99.5000% | \$0 | \$382,201 |
| 30 | 312.000 | Steam Boiler Plant - Iatan Common | \$1,201,359 | R-30 | \$0 | \$1,201,359 | 99.5000% | \$0 | \$1,195,352 |
| 31 | 314.000 | Steam Turbogenerator - Iatan Common | \$35,537 | R-31 | \$0 | \$35,537 | 99.5000% | \$0 | \$35,359 |
| 32 | 315.000 | Steam Access Equip - Iatan Common | \$32,228 | R-32 | \$0 | \$32,228 | 99.5000% | \$0 | \$32,084 |
| 33 | 316.000 | Steam Production Misc. Power Plant Equip- Elec Iatan Common | \$833 | R-33 | \$0 | \$833 | 99.5000% | \$0 | \$829 |
| 34 | | TOTAL STEAM PRODUCTION - IATAN COMMON | \$1,654,076 | | \$0 | \$1,654,076 | | \$0 | \$1,645,805 |
| 35 | | STEAM PRODUCTION - IATAN 2 | | | | | | | |
| 36 | 303.020 | Misc Intang-Cap Software -5yr - Iatan 2 | \$9,503 | R-36 | \$0 | \$9,503 | 99.5000% | \$0 | \$9,455 |
| 37 | 303.100 | Misc Iatan-Iatan Hwy & Bridge - Iatan 2 | \$9,500 | R-37 | \$0 | \$9,500 | 99.5000% | \$0 | \$9,453 |
| 38 | 311.000 | Steam Production Structures-Iatan 2 | \$850,051 | R-38 | \$0 | \$850,051 | 99.5000% | \$0 | \$845,801 |
| 39 | 311.050 | Steam production structures-Iatan 2 disallowance | -\$6,171 | R-39 | \$0 | -\$6,171 | 99.5000% | \$0 | -\$6,140 |
| 40 | 312.000 | Steam Prod. Boiler Plant Equip-Iatan 2 | \$6,807,338 | R-40 | \$0 | \$6,807,338 | 99.5000% | \$0 | \$6,574,301 |
| 41 | 312.050 | Steam Production Boiler Plant Equip-Iatan 2 disallowance | -\$51,030 | R-41 | \$0 | -\$51,030 | 99.5000% | \$0 | -\$50,800 |
| 42 | 314.000 | Steam Prod. Turbogenerator-Iatan 2 | \$912,429 | R-42 | \$0 | \$912,429 | 99.5000% | \$0 | \$907,887 |
| 43 | 314.050 | Steam Production Turbogenerator-Iatan 2 disallowance | -\$7,648 | R-43 | \$0 | -\$7,648 | 99.5000% | \$0 | -\$7,610 |
| 44 | 315.000 | Steam Prod. Access Equip.- Iatan 2 | \$321,128 | R-44 | \$0 | \$321,128 | 99.5000% | \$0 | \$319,522 |
| 45 | 315.050 | Steam Production Access Equip-Iatan 2 disallowance | -\$2,822 | R-45 | \$0 | -\$2,822 | 99.5000% | \$0 | -\$2,809 |
| 46 | 316.000 | Steam Prod. Misc Power Plant Equip.-Iatan 2 | \$35,982 | R-46 | \$0 | \$35,982 | 99.5000% | \$0 | \$35,802 |
| 47 | 316.050 | Steam Production Misc Power Plant Equip- Iatan 2 disallowance | -\$308 | R-47 | \$0 | -\$308 | 99.5000% | \$0 | -\$306 |
| 48 | | TOTAL STEAM PRODUCTION - IATAN 2 | \$8,678,152 | | \$0 | \$8,678,152 | | \$0 | \$8,634,738 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I NO Adjusted Jurisdictional |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 49 | | TOTAL STEAM PRODUCTION | \$264,987,784 | | \$948,910 | \$265,936,694 | | -\$5,928,595 | \$258,878,389 |
| 50 | | RETIREMENTS WORK IN PROGRESS-STEAM | | | | | | | |
| 51 | | Steam Production Salvage & Removal Retirements not yet classified | -\$378,345 | R-51 | \$0 | -\$378,345 | 99.5000% | \$0 | -\$378,453 |
| 52 | | TOTAL RETIREMENTS WORK IN PROGRESS-STEAM | -\$378,345 | | \$0 | -\$378,345 | | \$0 | -\$378,453 |
| 53 | | NUCLEAR PRODUCTION | | | | | | | |
| 54 | | TOTAL NUCLEAR PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 55 | | HYDRAULIC PRODUCTION | | | | | | | |
| 56 | | TOTAL HYDRAULIC PRODUCTION | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 57 | | OTHER PRODUCTION | | | | | | | |
| 58 | | OTHER PRODUCTION - NEVADA | | | | | | | |
| 59 | 340.000 | Other Production Land Elec - Nevada | \$0 | R-59 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 60 | 341.000 | Other Prod. Structures Elec - Nevada | \$66,787 | R-60 | \$0 | \$66,787 | 99.5000% | \$0 | \$66,463 |
| 61 | 342.000 | Other Prod. Fuel Holders Elec - Nevada | \$295,493 | R-61 | \$0 | \$295,493 | 99.5000% | \$0 | \$294,016 |
| 62 | 343.000 | Other Prod. Prime Movers - Nevada | \$482,492 | R-62 | \$0 | \$482,492 | 99.5000% | \$0 | \$480,080 |
| 63 | 344.000 | Other Prod. Generators Elec - Nevada | \$472,837 | R-63 | \$0 | \$472,837 | 99.5000% | \$0 | \$470,473 |
| 64 | 345.000 | Other Prod. Access Eq - Elec - Nevada | \$358,498 | R-64 | \$0 | \$358,498 | 99.5000% | \$0 | \$356,708 |
| 65 | | TOTAL OTHER PRODUCTION - NEVADA | \$1,676,107 | | \$0 | \$1,676,107 | | \$0 | \$1,667,728 |
| 66 | | OTHER PROD - RALPH GREEN | | | | | | | |
| 67 | 340.000 | Other Production Land Elec - RG | \$0 | R-67 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 68 | 341.000 | Other Prod. Structures Elec - RG | \$0 | R-68 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 69 | 342.000 | Other Prod. Fuel Holders Elec - RG | \$0 | R-69 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 70 | 343.000 | Other Prod. Prime Movers - RG | \$0 | R-70 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 71 | 344.000 | Other Prod. Generators Elec - RG | \$0 | R-71 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 72 | 345.000 | Other Prod. Access. Elec - RG | \$0 | R-72 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 73 | 346.000 | Other Prod. Misc Plant - RG | \$0 | R-73 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 74 | | TOTAL OTHER PROD - RALPH GREEN | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 75 | | OTHER PROD - GREENWOOD | | | | | | | |
| 76 | 340.000 | Other Production Land Elec - Greenwood | \$0 | R-76 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 77 | 341.000 | Other Prod. Structures Elec - GW | \$735,253 | R-77 | \$0 | \$735,253 | 99.5000% | \$0 | \$731,577 |
| 78 | 342.000 | Other Prod. Fuel Holders Elec. GW | \$1,611,685 | R-78 | \$0 | \$1,611,685 | 99.5000% | \$0 | \$1,603,827 |
| 79 | 343.000 | Other Prod. Prime Movers - GW | \$12,092,975 | R-79 | \$0 | \$12,092,975 | 99.5000% | \$0 | \$12,032,510 |
| 80 | 344.000 | Other Prod. Generators Elec - GW | \$4,064,584 | R-80 | \$0 | \$4,064,584 | 99.5000% | \$0 | \$4,044,271 |
| 81 | 345.000 | Other Prod. Access Elec - GW | \$2,612,122 | R-81 | \$0 | \$2,612,122 | 99.5000% | \$0 | \$2,589,061 |
| 82 | 346.000 | Other Prod. Misc Plant - GW | \$628 | R-82 | \$0 | \$628 | 99.5000% | \$0 | \$623 |
| 83 | | TOTAL OTHER PROD - GREENWOOD | \$21,117,255 | | \$0 | \$21,117,255 | | \$0 | \$21,011,669 |
| 84 | | OTHER PROD SOUTH HARPER | | | | | | | |
| 85 | 340.000 | Other Production Land - SH | \$0 | R-85 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 86 | 341.000 | Other Prod Structures - SH | \$1,222,924 | R-86 | \$0 | \$1,222,924 | 99.5000% | \$0 | \$1,218,809 |
| 87 | 342.000 | Other Prod. Fuel Holders - SH | \$903,059 | R-87 | \$0 | \$903,059 | 99.5000% | \$0 | \$898,544 |
| 88 | 343.000 | Other Prod. Prime Movers - SH | \$22,319,083 | R-88 | \$0 | \$22,319,083 | 99.5000% | \$0 | \$22,207,488 |
| 89 | 344.000 | Other Prod. Generators - SH | \$4,779,298 | R-89 | \$0 | \$4,779,298 | 99.5000% | \$0 | \$4,755,400 |
| 90 | 345.000 | Other Prod. Access Elec Eq - SH | \$3,218,204 | R-90 | \$0 | \$3,218,204 | 99.5000% | \$0 | \$3,202,113 |
| 91 | 346.000 | Other Prod. Misc Pwr Plt - SH | \$34,270 | R-91 | \$0 | \$34,270 | 99.5000% | \$0 | \$34,099 |
| 92 | | TOTAL OTHER PROD SOUTH HARPER | \$32,478,836 | | \$0 | \$32,478,836 | | \$0 | \$32,314,453 |
| 93 | | OTHER PRODUCTION CROSSROADS | | | | | | | |
| 94 | 303.020 | Misc Intangibles-Trans.-Crossroads | \$978,433 | R-94 | \$0 | \$978,433 | 99.5000% | \$0 | \$973,541 |
| 95 | 340.000 | Other Production Land-Crossroads | \$0 | R-95 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 96 | 341.000 | Other Production Structures-Crossroads | \$74,149 | R-96 | \$0 | \$74,149 | 99.5000% | \$0 | \$73,778 |
| 97 | 342.000 | Other Prod. Fuel Holders-Crossroads | \$238,398 | R-97 | \$0 | \$238,398 | 99.5000% | \$0 | \$237,204 |
| 98 | 343.000 | Other Prod. Prime Movers-Crossroads | \$6,925,205 | R-98 | \$0 | \$6,925,205 | 99.5000% | \$0 | \$6,890,579 |
| 99 | 344.000 | Other Prod. Generators-Crossroads | \$1,088,935 | R-99 | \$0 | \$1,088,935 | 99.5000% | \$0 | \$1,083,490 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Accumulated Depreciation Reserve

| Line Number | Account Number | Depreciation Reserve Description | Total Reserve | Adjust. Number | Adjustments | As Adjusted Reserve | Jurisdictional Allocations | Jurisdictional Adjustments | MO Adjusted Jurisdictional |
|-------------|----------------|---|---------------|----------------|-------------|---------------------|----------------------------|----------------------------|----------------------------|
| 100 | 345.000 | Other Prod. Acc Elec Eq.-Crossroads | \$770,391 | R-100 | \$0 | \$770,391 | 99.5000% | \$0 | \$786,539 |
| 101 | 346.000 | Other Prod. Misc Pwr Pit-Crossroads | \$8,348 | R-101 | \$0 | \$8,348 | 99.5000% | \$0 | \$8,306 |
| 102 | | TOTAL OTHER PRODUCTION CROSSROADS | \$10,083,857 | | \$0 | \$10,083,857 | | \$0 | \$10,033,437 |
| 103 | | OTHER PRODUCTION KCI | | | | | | | |
| 104 | 340.000 | Land & Land Rights-KCI | \$27,589 | R-104 | \$0 | \$27,589 | 0.0000% | \$0 | \$0 |
| 105 | 341.000 | Structures & Improvements-KCI | \$335,148 | R-105 | \$0 | \$335,148 | 0.0000% | \$0 | \$0 |
| 106 | 342.000 | Fuel Holders, Producers, and Access-KCI | \$421,274 | R-106 | \$0 | \$421,274 | 0.0000% | \$0 | \$0 |
| 107 | 343.000 | Prime Movers-KCI | \$663,986 | R-107 | \$0 | \$663,986 | 0.0000% | \$0 | \$0 |
| 108 | 344.000 | Generators-KCI | \$1,053,219 | R-108 | \$0 | \$1,053,219 | 0.0000% | \$0 | \$0 |
| 109 | 345.000 | Access Electrical Equipment-KCI | \$397,216 | R-109 | \$0 | \$397,216 | 0.0000% | \$0 | \$0 |
| 110 | 346.000 | Misc. Power Plant Equipment-KCI | \$0 | R-110 | \$0 | \$0 | 0.0000% | \$0 | \$0 |
| 111 | | Other Production Act 342 Salvage & Removal Retirements not Classified | \$0 | R-111 | \$0 | \$0 | 0.0000% | \$0 | \$0 |
| 112 | | TOTAL OTHER PRODUCTION KCI | \$2,898,432 | | \$0 | \$2,898,432 | | \$0 | \$0 |
| 113 | | TOTAL OTHER PRODUCTION | \$68,252,487 | | \$0 | \$68,252,487 | | \$0 | \$65,027,287 |
| 114 | | RETIREMENTS WORK IN PROGRESS- PRODUCTION | | | | | | | |
| 115 | | Other Production-Salvage & Removal Retirements not classified | -\$121,729 | R-115 | \$0 | -\$121,729 | 99.5000% | \$0 | -\$121,120 |
| 116 | | TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION | -\$121,729 | | \$0 | -\$121,729 | | \$0 | -\$121,120 |
| 117 | | TOTAL PRODUCTION PLANT | \$332,740,197 | | \$948,910 | \$333,689,107 | | -\$5,928,595 | \$323,208,103 |
| 118 | | TRANSMISSION PLANT | | | | | | | |
| 119 | 350.000 | Transmission Land - Electric | \$0 | R-119 | \$0 | \$0 | 99.5000% | \$0 | \$0 |
| 120 | 350.040 | Transmission Depreciable Land Rights | \$3,348,059 | R-120 | \$0 | \$3,348,059 | 99.5000% | \$0 | \$3,331,319 |
| 121 | 352.000 | Transmission Structures and Imp. | \$2,009,470 | R-121 | \$0 | \$2,009,470 | 99.5000% | -\$61,148 | \$1,918,275 |
| 122 | 353.000 | Transmission Station Equipment | \$38,822,304 | R-122 | -\$948,910 | \$35,873,394 | 99.5000% | -\$6,448,577 | \$28,046,450 |
| 123 | 353.001 | Trans. Station Equip. later 2 | \$52,099 | R-123 | \$0 | \$52,099 | 99.5000% | \$0 | \$51,839 |
| 124 | 354.000 | Transmission Towers and Fixtures | \$325,095 | R-124 | \$0 | \$325,095 | 99.5000% | -\$22,692 | \$300,778 |
| 125 | 355.000 | Transmission Poles and Fixtures | \$27,937,528 | R-125 | \$0 | \$27,937,528 | 99.5000% | \$0 | \$27,797,841 |
| 126 | 355.000 | Trans Poles and Fixtures- Disallowance-Stip & Agreement-ER-2012-0175 | \$0 | R-126 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 127 | 356.000 | Transmission Overhead Cond & Devices | \$24,823,894 | R-127 | \$0 | \$24,823,894 | 99.5000% | -\$550,323 | \$24,149,452 |
| 128 | 356.000 | Trans Cond & Devices- Disallowance -Stip & Agreement-ER-2012-0175 | \$0 | R-128 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 129 | 358.000 | Transmission Underground Cond & Dev. | \$53,590 | R-129 | \$0 | \$53,590 | 99.5000% | -\$3,268 | \$50,054 |
| 130 | | TOTAL TRANSMISSION PLANT | \$95,172,040 | | -\$948,910 | \$94,223,130 | | -\$7,106,008 | \$86,646,008 |
| 131 | | RETIREMENTS WORK IN PROGRESS- TRANSMISSION | | | | | | | |
| 132 | | Transmission-Salvage & Removal-Retirements | -\$105,918 | R-132 | \$0 | -\$105,918 | 99.5000% | \$0 | -\$105,388 |
| 133 | | TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION | -\$105,918 | | \$0 | -\$105,918 | | \$0 | -\$105,388 |
| 134 | | DISTRIBUTION PLANT | | | | | | | |
| 135 | 360.000 | Distribution Land Electric | -\$2,250 | R-135 | \$0 | -\$2,250 | 99.5050% | \$0 | -\$2,239 |
| 136 | 360.010 | Distribution Depreciable Land Rights | \$0 | R-136 | \$0 | \$0 | 99.5050% | \$0 | \$0 |
| 137 | 360.020 | Distribution Land Leased | \$5,763 | R-137 | \$0 | \$5,763 | 99.5050% | \$0 | \$5,734 |
| 138 | 361.000 | Distribution Structures & Improvements | \$2,215,254 | R-138 | \$0 | \$2,215,254 | 99.5050% | \$0 | \$2,204,288 |
| 139 | 362.000 | Distribution Station Equipment | \$35,461,208 | R-139 | \$0 | \$35,461,208 | 99.5050% | \$0 | \$35,285,673 |
| 140 | 364.000 | Distribution Poles, Towers, & Fixtures | \$80,850,080 | R-140 | \$0 | \$80,850,080 | 99.5050% | \$0 | \$80,449,852 |
| 141 | 365.000 | Distribution Overhead Conductors & Devices | \$33,783,548 | R-141 | \$0 | \$33,783,548 | 99.5050% | \$0 | \$33,616,319 |
| 142 | 365.000 | Distrb. OH Conductor-Disallowance- Stip & Agreement- ER-2012-0175 | \$0 | R-142 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 143 | 366.000 | Distribution Underground Circuit | \$6,717,851 | R-143 | \$0 | \$6,717,851 | 99.5050% | \$0 | \$6,674,698 |
| 144 | | Distrb UG Circuit-Disallowance- Stip & Agreement-ER-2012-0175 | \$0 | R-144 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 145 | 367.000 | Distribution Underground Conductors & Devices | \$36,690,562 | R-145 | \$0 | \$36,690,562 | 99.5050% | \$0 | \$36,409,439 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Accumulated Depreciation Reserve

| Line Number | Account Number | Depreciation Reserve Description | Total Reserve | Adjust. Number | Adjustments | As Adjusted Reserve | Jurisdictional Allocations | Jurisdictional Adjustments | NO Adjusted Jurisdictional |
|-------------|----------------|--|----------------------|----------------|-------------|----------------------|----------------------------|----------------------------|----------------------------|
| 146 | 388.000 | Distribution Line Transformers | \$68,810,986 | R-146 | \$0 | \$68,810,986 | 99.5050% | \$0 | \$68,476,372 |
| 147 | 389.010 | Distribution Services Overhead | \$13,422,802 | R-147 | \$0 | \$13,422,802 | 99.5050% | \$0 | \$13,356,359 |
| 148 | 389.020 | Distribution Services Underground | \$29,215,334 | R-146 | \$0 | \$29,215,334 | 99.5050% | \$0 | \$29,070,718 |
| 149 | 370.000 | Distribution Meters Electric | \$13,572,563 | R-149 | \$0 | \$13,572,563 | 99.5050% | \$0 | \$13,505,378 |
| 150 | 370.010 | Distribution Meters PURPA | \$2,804,220 | R-150 | \$0 | \$2,804,220 | 99.5050% | \$0 | \$2,790,339 |
| 151 | 371.000 | Distribution Cust Prem Install | \$10,486,877 | R-151 | \$0 | \$10,486,877 | 99.5050% | \$0 | \$10,434,967 |
| 152 | 373.000 | Distribution Street Light and Traffic Signal | \$9,048,068 | R-152 | \$0 | \$9,048,068 | 99.5050% | \$0 | \$9,003,290 |
| 153 | | TOTAL DISTRIBUTION PLANT | \$344,982,844 | | \$0 | \$344,982,844 | | \$0 | \$343,275,178 |
| 154 | | RETIREMENT WORK IN PROGRESS - DISTRIBUTION | | | | | | | |
| 155 | | Distribution- Salvage & Removal Retirements not yet classified | -\$1,609,101 | R-155 | \$0 | -\$1,609,101 | 99.5050% | \$0 | -\$1,601,136 |
| 156 | | TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION | -\$1,609,101 | | \$0 | -\$1,609,101 | | \$0 | -\$1,601,136 |
| 157 | | GENERAL PLANT | | | | | | | |
| 158 | 389.000 | General Land Electric | \$0 | R-158 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 159 | 389.010 | Gen-Ld RtrROW-Depr-Elec | \$0 | R-159 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 160 | 380.000 | General Structures & Improv. Electric | \$3,585,071 | R-160 | \$0 | \$3,585,071 | 99.5020% | -\$45,160 | \$3,522,037 |
| 161 | 391.000 | General Office Furniture & Equipment | \$2,193,153 | R-161 | \$0 | \$2,193,153 | 99.5020% | -\$747,144 | \$1,435,087 |
| 162 | 391.020 | General Office Furniture - Computer | \$1,062,708 | R-162 | \$0 | \$1,062,708 | 99.5020% | -\$312,736 | \$744,676 |
| 163 | 391.020 | General Office Furniture-Computer-latan2 | \$233 | R-163 | \$0 | \$233 | 99.5000% | \$0 | \$232 |
| 164 | 391.040 | General Office Furniture - Software | \$276,081 | R-164 | \$0 | \$276,081 | 99.5020% | -\$89,453 | \$185,253 |
| 165 | 392.000 | General Transportation Equip Autos | \$154,652 | R-165 | \$0 | \$154,652 | 99.5020% | \$0 | \$153,862 |
| 166 | 392.010 | General Transportation Equip Light Trucks | \$681,095 | R-166 | \$0 | \$681,095 | 99.5020% | \$0 | \$677,703 |
| 167 | 392.020 | General Trans. Equip Heavy Trucks | \$3,057,929 | R-167 | \$0 | \$3,057,929 | 99.5020% | \$0 | \$3,042,701 |
| 168 | 392.030 | General Trans Equip-Tractors-elec | \$193,639 | R-168 | \$0 | \$193,639 | 99.5020% | \$0 | \$192,675 |
| 169 | 392.040 | General Trans Equip Trailers | \$641,428 | R-169 | \$0 | \$641,428 | 99.5020% | \$0 | \$637,236 |
| 170 | 392.050 | General Trans Equip Medium Trucks | \$1,764,575 | R-170 | \$0 | \$1,764,575 | 99.5020% | -\$1,580 | \$1,764,227 |
| 171 | 392.050 | General Trans Equip Med Trucks-latan 2 | \$5,430 | R-171 | \$0 | \$5,430 | 99.5020% | \$0 | \$5,403 |
| 172 | 393.000 | General Stores Equipment | \$82,755 | R-172 | \$0 | \$82,755 | 99.5020% | -\$86,869 | \$13,474 |
| 173 | 394.000 | General Tools Equipment | \$3,586,660 | R-173 | \$0 | \$3,586,660 | 99.5020% | -\$1,807,744 | \$1,761,054 |
| 174 | 395.000 | General Laboratory Equipment | \$1,726,758 | R-174 | \$0 | \$1,726,758 | 99.5020% | -\$554,035 | \$1,164,124 |
| 175 | 398.000 | General Power Operated Equipment | \$1,837,394 | R-175 | \$0 | \$1,837,394 | 99.5020% | \$0 | \$1,828,244 |
| 176 | 397.000 | General Communication Equipment | \$7,077,179 | R-176 | \$0 | \$7,077,179 | 99.5020% | -\$1,019,645 | \$6,022,290 |
| 177 | 398.000 | General Misc Equipment | -\$66,383 | R-177 | \$0 | -\$66,383 | 99.5020% | \$157,044 | \$90,992 |
| 178 | | TOTAL GENERAL PLANT | \$28,060,353 | | \$0 | \$28,060,353 | | -\$4,489,324 | \$23,431,290 |
| 179 | | RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT | | | | | | | |
| 180 | | General Plant-Salvage & Removal-Retirements not classified | -\$23,560 | R-180 | \$0 | -\$23,560 | 99.5020% | \$0 | -\$23,443 |
| 181 | | TOTAL RETIREMENTS-WORKIN PROGRESS- GENERAL PLANT | -\$23,560 | | \$0 | -\$23,560 | | \$0 | -\$23,443 |
| 182 | | ECORP PLANT | | | | | | | |
| 183 | 303.020 | Miscellaneous intangibles-Cap Softwr-5 yr | \$305,176 | R-183 | \$0 | \$305,176 | 99.5020% | \$0 | \$303,656 |
| 184 | 389.000 | General Land Electric-Raytown | \$0 | R-184 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 185 | 390.000 | General Structures & Improve-Raytown | -\$79,979 | R-185 | \$0 | -\$79,979 | 99.5020% | \$172,773 | \$93,192 |
| 186 | 390.050 | General Struct. Leasehold Improvements | \$0 | R-186 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 187 | 391.000 | General Office Furn. & Equipment-ECORP | \$400,616 | R-187 | \$0 | \$400,616 | 99.5020% | \$1,350,098 | \$1,748,717 |
| 188 | 391.000 | General Office Furn.-Raytown | \$562,101 | R-188 | \$0 | \$562,101 | 99.5020% | \$0 | \$559,302 |
| 189 | 391.020 | General Office Furniture-Computer-ECORP | \$3,415,658 | R-189 | \$0 | \$3,415,658 | 99.5020% | -\$1,041,131 | \$2,357,517 |
| 190 | 391.020 | General Office Furn Comp-Raytown | \$2,727,181 | R-190 | \$0 | \$2,727,181 | 99.5020% | \$0 | \$2,713,600 |
| 191 | 391.040 | General Office Furniture Software-ECORP | \$9,044,421 | R-191 | \$0 | \$9,044,421 | 99.5020% | -\$4,571,642 | \$4,427,538 |
| 192 | 391.040 | General Office Furn Software-Raytown | \$956,717 | R-192 | \$0 | \$956,717 | 99.5020% | \$0 | \$951,953 |
| 193 | 392.020 | General Trans Heavy Trucks-Elec | \$0 | R-193 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 194 | 392.040 | General Trans. Trailers Electric | \$0 | R-194 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 195 | 393.000 | General Stores Equipment-ECORP | \$6,687 | R-195 | \$0 | \$6,687 | 99.5020% | -\$4,704 | \$3,940 |
| 196 | 394.000 | General Tools-Electric-Raytown | \$19,946 | R-196 | \$0 | \$19,946 | 99.5020% | \$5,531 | \$25,380 |
| 197 | 395.000 | General Laboratory Equipment-ECORP | \$0 | R-197 | \$0 | \$0 | 99.5020% | -\$10,510 | -\$10,810 |
| 198 | 395.000 | General Power Operated Equip.-Raytown | \$19,136 | R-198 | \$0 | \$19,136 | 99.5020% | \$0 | \$19,041 |
| 199 | 397.000 | General Communication Equipment-ECORP | -\$188,569 | R-199 | \$0 | -\$188,569 | 99.5020% | -\$604,520 | -\$992,150 |
| 200 | 397.000 | General Communication-Raytown | -\$274,664 | R-200 | \$0 | -\$274,664 | 99.5020% | \$0 | -\$273,298 |
| 201 | 398.000 | General Miscellaneous Equipment-ECORP | \$19,778 | R-201 | \$0 | \$19,778 | 99.5020% | -\$79,445 | -\$59,765 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Accumulated Depreciation Reserve

| Line Number | A Account Number | B Depreciation Reserve Description | C Total Reserve | D Adjust. Number | E Adjustments | F As Adjusted Reserve | G Jurisdictional Allocations | H Jurisdictional Adjustments | I MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 202 | 388.000 | General Misc. Equipment-Raytown | \$38,857 | R-202 | \$0 | \$38,857 | 99.5020% | \$0 | \$38,857 |
| 203 | | TOTAL ECORP PLANT | \$16,975,064 | | \$0 | \$16,975,064 | | -\$4,984,052 | \$11,906,478 |
| 204 | | RETIREMENTS-WORK IN PROGRESS-ECORP | | | | | | | |
| 205 | | ECORP-Salvage-Retirements not yet classified | \$0 | R-205 | \$0 | \$0 | 99.5020% | \$0 | \$0 |
| 206 | | TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP | \$0 | | \$0 | \$0 | | \$0 | \$0 |
| 207 | | UCU COMMON GENERAL PLANT | | | | | | | |
| 208 | 389.000 | Land and Land Rights-UCU | \$0 | R-208 | \$0 | \$0 | 100.0000% | \$0 | \$0 |
| 209 | 390.000 | Structures and Improvements Owned-UCU | -\$29,925 | R-209 | \$0 | -\$29,925 | 100.0000% | \$29,925 | \$0 |
| 210 | 390.051 | Structures and Improvements Leased-UCU | -\$15,254 | R-210 | \$0 | -\$15,254 | 100.0000% | \$15,254 | \$0 |
| 211 | 391.000 | Gen Office Furniture & Equipment-UCU | -\$228,633 | R-211 | \$0 | -\$228,633 | 100.0000% | \$228,633 | \$0 |
| 212 | 391.020 | Gen Office Furniture-Computer-UCU | -\$5,248,745 | R-212 | \$0 | -\$5,248,745 | 100.0000% | \$5,248,745 | \$0 |
| 213 | 391.040 | Computer Software-UCU | -\$4,830,588 | R-213 | \$0 | -\$4,830,588 | 100.0000% | \$4,830,588 | \$0 |
| 214 | 391.050 | Computer Software Developments-UCU | -\$2,111,548 | R-214 | \$0 | -\$2,111,548 | 100.0000% | \$2,111,548 | \$0 |
| 215 | 392.000 | Gen Transportation Equip-Auto-Elec-UCU | -\$158 | R-215 | \$0 | -\$158 | 100.0000% | \$158 | \$0 |
| 216 | 392.050 | Gen Transportation Equip Med Trucks-UCU | -\$1,403 | R-216 | \$0 | -\$1,403 | 100.0000% | \$1,403 | \$0 |
| 217 | 394.000 | Tools, Shop and Garage Equipment-UCU | -\$15,220 | R-217 | \$0 | -\$15,220 | 100.0000% | \$15,220 | \$0 |
| 218 | 395.000 | Lab Equipment-UCU | -\$10,810 | R-218 | \$0 | -\$10,810 | 100.0000% | \$10,810 | \$0 |
| 219 | 397.000 | Communications Equipment-UCU | -\$1,511,306 | R-219 | \$0 | -\$1,511,306 | 100.0000% | \$1,511,306 | \$0 |
| 220 | 398.000 | Miscellaneous Equipment-UCU | -\$72,431 | R-220 | \$0 | -\$72,431 | 100.0000% | \$72,431 | \$0 |
| 221 | | TOTAL UCU COMMON GENERAL PLANT | -\$14,076,021 | | \$0 | -\$14,076,021 | | \$14,076,021 | \$0 |
| 222 | | TOTAL DEPRECIATION RESERVE | \$603,044,486 | | \$0 | \$603,044,486 | | -\$8,431,858 | \$787,881,033 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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-11 | Steam Prod Structures Elec - Sibley | 311.000 | | \$0 | | \$5,928,595 |
| | 1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175. (Rice) | | \$0 | | -\$5,928,595 | |
| R-25 | Steam Prod - Jeffrey GSU's | 315.000 | | \$948,910 | | \$0 |
| | To include reserve for JEC Common (Gaskins) | | \$948,910 | | \$0 | |
| R-121 | Transmission Structures and Imp. | 352.000 | | \$0 | | -\$81,148 |
| | 1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice) | | \$0 | | -\$81,148 | |
| R-122 | Transmission Station Equipment | 353.000 | | -\$948,910 | | -\$8,448,577 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. To remove reserve for JEC Common (Gaskins) | | -\$948,910 | | \$0 | |
| | 3. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice) | | \$0 | | -\$8,448,577 | |
| R-124 | Transmission Towers and Fixtures | 354.000 | | \$0 | | -\$22,692 |
| | 1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice) | | \$0 | | -\$22,692 | |
| R-127 | Transmission Overhead Cond & Devices | 358.000 | | \$0 | | -\$550,323 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice) | | \$0 | | -\$550,323 | |
| R-129 | Transmission Underground Cond & Dev. | 358,000 | | \$0 | | -\$3,268 |
| | 1. Account portion of a \$13,034,603 transfer to General Plant accounts, as per Stipulation and Agreement on 10-19-12 in ER-2012-0175.(Rice) | | \$0 | | -\$3,268 | |
| R-160 | General Structures & Improv. Electric | 390,000 | | \$0 | | -\$45,180 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulation and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$45,180 | |
| R-181 | General Office Furniture & Equipment | 391,000 | | \$0 | | -\$747,144 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$870,534 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$123,390 | |
| R-162 | General Office Furniture - Computer | 391.020 | | \$0 | | -\$312,738 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$991,870 | |
| | 5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$679,132 | |
| R-184 | General Office Furniture - Software | 391.040 | | \$0 | | -\$89,453 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$183,463 | |
| | 5. Account portion of a \$13,034,803 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$94,010 | |
| R-170 | General Trans Equip Medium Trucks | 392.050 | | \$0 | | -\$1,560 |
| | 1. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulation and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$1,560 | |
| R-172 | General Stores Equipment | 393.000 | | \$0 | | -\$86,869 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$67,205 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | -\$1,664 | |
| R-173 | General Tools Equipment | 394,000 | | \$0 | | -\$1,807,744 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$921,229 | |
| | 5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | -\$886,515 | |
| R-174 | General Laboratory Equipment | 395,000 | | \$0 | | -\$554,035 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$242,414 | |
| | 5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | -\$311,621 | |
| R-176 | General Communication Equipment | 397,000 | | \$0 | | -\$1,019,645 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$130,431 | |
| | 5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | -\$889,214 | |
| R-177 | General Misc Equipment | 398,000 | | \$0 | | \$167,044 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciatoin Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciatoin Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$40,761 | |
| | 5. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$197,805 | |
| R-185 | General Structures & Improve-Raytown | 390,000 | | \$0 | | \$172,773 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$172,773 | |
| R-187 | General Office Furn. & Equipment-EGORP | 381,000 | | \$0 | | \$1,350,096 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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 retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulation and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$228,633 | |
| | 5. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$18,400 | |
| | 6. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$1,597,129 | |
| R-189 | General Office Furniture Computer-ECORP | 391.020 | | \$0 | | \$1,041,131 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciatoin Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108.(Rice) | | \$0 | | -\$5,248,745 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 5. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$582,791 | |
| | 6. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$4,790,405 | |
| R-191 | General Office Furniture Software-ECORP | 391.040 | | \$0 | | -\$4,571,842 |
| | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) | | \$0 | | \$0 | |
| | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 4. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulation and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$6,942,136 | |
| | 5. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 10-19-12 in Case No ER-2012-0175. (Rice) | | \$0 | | -\$7,558,451 | |
| | 6. MPS portion of the \$4,221,592 adjustment for stopped depreciation under Aquila in 2008 through 2008.(Rice) | | \$0 | | \$3,175,592 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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 |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 7. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$6,753,153 | |
| R-195 | General Stores Equipment-ECORP | 393.000 | | \$0 | | -\$4,704 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | -\$4,704 | |
| R-196 | General Tools Electric-Raytown | 394.000 | | \$0 | | \$5,531 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulations and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$15,220 | |
| | 3. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$20,751 | |
| R-197 | General Laboratory Equipment-ECORP | 395.000 | | \$0 | | -\$10,810 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulations and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$10,810 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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-199 | General Communication Equipment-ECORP | 397.000 | | \$0 | | -\$804,520 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$1,511,306 | |
| | 3. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | \$706,786 | |
| R-201 | General Miscellaneous Equipment-ECORP | 398.000 | | \$0 | | -\$79,445 |
| | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) | | \$0 | | \$0 | |
| | 2. Reallocation of reserves to accomplish incorporation of account 119300 into account 108 per 10-19-12 Stipulationa and Agreement in Case no. ER-2012-0175. (Rice) | | \$0 | | -\$72,431 | |
| | 3. Account portion of a \$13,034,603 transfer of reserves from Production account 311 and Transmission accounts to the General Plant accounts as per Stipulation and Agreement on 10-19-12 in ER-2012-0175 | | \$0 | | -\$7,014 | |
| R-209 | Structures and Improvements Owned-UGU | 360.000 | | \$0 | | \$29,925 |
| | 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | | \$0 | | \$29,925 | |
| R-210 | Structures and Improvements Leased-UGU | 360.051 | | \$0 | | \$15,254 |
| | 1. Account 119300 reallocated to account 106, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | | \$0 | | \$15,254 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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-211 | Gen Office Furniture & Equipment-UCU 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | 391.000 | \$0 | \$0 | \$228,633 | \$228,633 |
| R-212 | Gen Office Furniture-Computer-UCU 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | 391.020 | \$0 | \$0 | \$5,248,745 | \$5,248,745 |
| R-213 | Computer Software-UCU 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | 391.040 | \$0 | \$0 | \$4,830,588 | \$4,830,588 |
| R-214 | Computer Software Developments-UCU 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | 391.050 | \$0 | \$0 | \$2,111,548 | \$2,111,548 |
| R-215 | Gen Transportation Equip-Auto-Elec-UCU 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | 392.000 | \$0 | \$0 | \$158 | \$158 |
| R-216 | Gen Transportation Equip Med Trucks-UCU 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | 392.050 | \$0 | \$0 | \$1,403 | \$1,403 |
| R-217 | Tools, Shop and Garage Equipment-UCU 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | 394.000 | \$0 | \$0 | \$15,220 | \$15,220 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments for Depreciation Reserve

| 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-218 | Lab Equipment-UCU | 395.000 | | \$0 | | \$10,810 |
| | 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | | \$0 | | \$10,810 | |
| R-219 | Communications Equipment-UCU | 397.000 | | \$0 | | \$1,511,308 |
| | 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | | \$0 | | \$1,511,308 | |
| R-220 | Miscellaneous Equipment-UCU | 398.000 | | \$0 | | \$72,431 |
| | 1. Account 119300 reallocated to account 108, per Stipulation and Agreement on 10-19-12 in Case No. ER-2012-0175.(Rice) | | \$0 | | \$72,431 | |
| Total Reserve Adjustments | | | | \$0 | | \$8,431,958 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 (C/E / 365) | G CWC Req B x F |
|-------------|---------------------------------------|---------------------------------|---------------------|---------------------|-----------------------|----------------------------|-----------------------|
| 1 | OPERATION AND MAINT. EXPENSE | | | | | | |
| 2 | Payroll Expense including taxes | \$43,211,132 | 26.69 | 13.85 | 12.84 | 0.035167 | \$1,519,606 |
| 3 | Accrued Vacation | \$2,727,224 | 26.69 | 344.83 | -318.14 | -0.871616 | -\$2,377,092 |
| 4 | Sibley - Coal & Freight | \$37,139,487 | 26.69 | 17.39 | 9.30 | 0.025479 | \$946,277 |
| 5 | Jeffrey-Coal | \$15,520,305 | 26.69 | 16.64 | 10.05 | 0.027534 | \$427,336 |
| 6 | Iatan- Coal | \$22,890,963 | 26.69 | 43.68 | -16.99 | -0.046548 | -\$1,065,529 |
| 7 | Fuel - Purchased Gas & Oil | \$15,577,125 | 26.69 | 39.83 | -13.14 | -0.036000 | -\$560,777 |
| 8 | Purchased Power | \$45,643,835 | 26.69 | 34.50 | -7.81 | -0.021387 | -\$976,641 |
| 9 | Injuries and Damages | \$785,492 | 26.69 | 44.27 | -17.58 | -0.048164 | -\$37,832 |
| 10 | Lake Road-Coal | \$9,603,686 | 26.69 | 20.37 | 6.32 | 0.017315 | \$166,268 |
| 11 | Pension Fund Payments | \$6,609,153 | 26.69 | 51.74 | -25.05 | -0.088830 | -\$590,846 |
| 12 | OPEB's | \$3,453,527 | 26.69 | 178.44 | -151.75 | -0.415753 | -\$1,435,814 |
| 13 | Cash Vouchers | \$112,334,927 | 26.69 | 30.00 | -3.31 | -0.009068 | -\$1,018,653 |
| 14 | TOTAL OPERATION AND MAINT. EXPENSE | \$317,496,856 | | | | | -\$5,003,677 |
| 15 | TAXES | | | | | | |
| 16 | FICA - Employer Portion | \$3,491,801 | 26.69 | 16.50 | 10.19 | 0.027918 | \$97,484 |
| 17 | Federal/State Unemployment Taxes | \$154,938 | 26.69 | 75.88 | -49.19 | -0.134767 | -\$20,881 |
| 18 | MO Gross Receipts Taxes- 6% | \$4,033,663 | 11.49 | 68.29 | -56.80 | -0.155616 | -\$627,703 |
| 19 | MO Gross Receipts Taxes- 4% | \$1,349,331 | 11.49 | 36.60 | -25.11 | -0.088795 | -\$92,827 |
| 20 | MO Gross Receipts Taxes- Other Cities | \$26,086,262 | 11.49 | 45.92 | -34.43 | -0.094329 | -\$2,480,880 |
| 21 | Corporate Franchise | \$580,244 | 11.49 | -77.50 | 88.99 | 0.243808 | \$141,468 |
| 22 | Property Tax | \$17,375,756 | 26.69 | 188.36 | -161.87 | -0.442932 | -\$7,696,278 |
| 23 | TOTAL TAXES | \$53,073,995 | | | | | -\$10,659,617 |
| 24 | OTHER EXPENSES | | | | | | |
| 25 | Sales Taxes | \$15,378,150 | 11.49 | 22.00 | -10.51 | -0.028795 | -\$442,814 |
| 26 | TOTAL OTHER EXPENSES | \$15,378,150 | | | | | -\$442,814 |
| 27 | CWC REQ'D BEFORE RATE BASE OFFSETS | | | | | | -\$16,106,108 |
| 28 | TAX OFFSET FROM RATE BASE | | | | | | |
| 29 | Federal Tax Offset | \$18,924,653 | 26.69 | 45.83 | -18.94 | -0.051680 | -\$962,000 |
| 30 | State Tax Offset | \$2,973,874 | 26.69 | 45.63 | -18.94 | -0.051890 | -\$154,314 |
| 31 | City Tax Offset | \$0 | 26.69 | 45.63 | -18.94 | -0.051890 | \$0 |
| 32 | Interest Expense Offset | \$39,557,881 | 26.69 | 88.55 | -59.86 | -0.164000 | -\$6,487,492 |
| 33 | TOTAL OFFSET FROM RATE BASE | \$61,456,408 | | | | | -\$7,623,806 |
| 34 | TOTAL CASH WORKING CAPITAL REQUIRED | | | | | | -\$23,729,914 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Income Statement

| Line Number | A Category Description | B Total Test Year | C Test Year Labor | D Test Year Non Labor | E Adjustments | F Total Company Adjusted | G Jurisdictional Adjustments | H MO Pital Adj Jurisdictional | I MO Juris Labor | J MO Juris Non Labor |
|-------------|-------------------------------------|----------------------|----------------------|--------------------------|------------------|-----------------------------|---------------------------------|----------------------------------|---------------------|-------------------------|
| 1 | TOTAL OPERATING REVENUES | \$574,652,351 | See Note (1) | See Note (1) | See Note (1) | \$574,652,351 | -\$23,956,842 | \$549,081,998 | See Note (1) | See Note (1) |
| 2 | TOTAL POWER PRODUCTION EXPENSES | \$252,061,542 | \$0 | \$252,061,542 | -\$45,134,208 | \$206,927,634 | \$0 | \$206,827,352 | \$604,361 | \$205,222,991 |
| 3 | TOTAL TRANSMISSION EXPENSES | \$16,525,859 | \$0 | \$16,525,859 | -\$2,834,545 | \$12,691,314 | \$0 | \$12,627,857 | \$46,640 | \$12,581,217 |
| 4 | TOTAL DISTRIBUTION EXPENSES | \$21,991,543 | \$0 | \$21,991,543 | \$810,199 | \$22,801,742 | \$0 | \$22,688,869 | \$203,466 | \$22,485,404 |
| 5 | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$14,195,307 | \$0 | \$14,195,307 | -\$1,419,219 | \$12,776,088 | \$220,275 | \$12,996,363 | \$173,843 | \$12,822,520 |
| 6 | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$1,863,956 | \$0 | \$1,863,956 | \$4,598,123 | \$6,462,078 | \$0 | \$6,462,078 | \$10,162 | \$6,481,916 |
| 7 | TOTAL SALES EXPENSES | \$173,892 | \$0 | \$173,892 | \$4,987 | \$178,879 | \$0 | \$178,879 | \$4,987 | \$173,892 |
| 8 | TOTAL ADMIN. & GENERAL EXPENSES | \$50,610,749 | \$0 | \$50,610,749 | \$6,492,222 | \$57,102,971 | -\$148,992 | \$56,715,458 | -\$2,138,329 | \$58,651,787 |
| 9 | TOTAL DEPRECIATION EXPENSE | \$60,632,243 | See Note (1) | See Note (1) | See Note (1) | \$60,632,243 | -\$2,267,537 | \$63,808,503 | See Note (1) | See Note (1) |
| 10 | TOTAL AMORTIZATION EXPENSE | \$234,927 | \$0 | \$234,927 | \$1,873,878 | \$2,108,805 | \$0 | \$2,098,303 | \$0 | \$2,098,303 |
| 11 | TOTAL OTHER OPERATING EXPENSES | \$20,630,006 | \$0 | \$20,630,006 | \$1,458,226 | \$22,088,232 | \$0 | \$22,069,994 | \$183,705 | \$21,886,199 |
| 12 | TOTAL OPERATING EXPENSE | \$437,920,323 | \$0 | \$377,288,080 | -\$34,150,337 | \$403,769,986 | -\$2,186,254 | \$405,273,566 | -\$909,166 | \$342,574,229 |
| 13 | NET INCOME BEFORE TAXES | \$136,762,028 | \$0 | \$0 | \$0 | \$170,912,366 | -\$21,770,588 | \$143,808,432 | \$0 | \$0 |
| 14 | TOTAL INCOME TAXES | \$859,279 | See Note (1) | See Note (1) | See Note (1) | \$859,279 | \$22,501,920 | \$23,381,199 | See Note (1) | See Note (1) |
| 15 | TOTAL DEFERRED INCOME TAXES | \$36,027,884 | See Note (1) | See Note (1) | See Note (1) | \$35,027,884 | -\$14,729,685 | \$17,198,473 | See Note (1) | See Note (1) |
| 16 | NET OPERATING INCOME | \$100,874,855 | \$0 | \$0 | \$0 | \$135,026,202 | -\$29,542,820 | \$103,348,785 | \$0 | \$0 |

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

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Income Statement Detail

| Line Number | Account Number | Income Description | Test Year Total (D+E) | Test Year Labor | Test Year Non Labor | Account Number | Total Company Adjustments (From Adj. Sch.) | Total Company Adjusted (C+G) | Jurisdictional Allocations | Jurisdictional Adjustments (From Adj. Sch.) | MO Final Adj. Jurisdictional (H x B + J) | MO Adj. Juris. Labor (L + M + N) | MO Adj. Juris. Non Labor |
|-------------|----------------|--|-----------------------|-----------------|---------------------|----------------|--|------------------------------|----------------------------|---|--|----------------------------------|--------------------------|
| Rev-1 | | RETAIL RATE REVENUE | | | | | | | | | | | |
| Rev-2 | | Electric Rate Revenue | \$562,958,799 | | | Rev-2 | | \$562,958,799 | 100.0000% | -\$22,856,548 | \$540,299,251 | | |
| Rev-3 | | FCA and Unbilled Electric Rate Revenues | -\$9,844,587 | | | Rev-3 | | -\$9,844,587 | 100.0000% | \$9,844,587 | \$0 | | |
| Rev-4 | | TOTAL RETAIL RATE REVENUE | \$553,114,212 | | | | | \$553,114,212 | | -\$12,811,961 | \$540,299,251 | | |
| Rev-5 | | OTHER OPERATING REVENUES | | | | | | | | | | | |
| Rev-6 | 447.002 | Bulk Power Sales | \$218,413 | | | Rev-6 | | \$218,413 | 99.4800% | \$248,787 | \$483,021 | | |
| Rev-7 | 447.012 | Wholesale Sales Capacity | \$940,000 | | | Rev-7 | | \$940,000 | 99.4800% | -\$803,128 | \$331,799 | | |
| Rev-8 | 447.030 | SFR Off System Non Firm Sales | \$9,310,613 | | | Rev-8 | | \$9,310,613 | 99.4800% | -\$9,280,338 | \$0 | | |
| Rev-9 | 447.030 | SFR Off System Firm Energy Sales | \$0 | | | Rev-9 | | \$0 | 99.4600% | \$1,138,813 | \$1,138,813 | | |
| Rev-10 | 447.031 | Revenue InterUNIntraST (bk11) | \$2,599,029 | | | Rev-10 | | \$2,599,029 | 99.4800% | -\$2,884,984 | \$0 | | |
| Rev-11 | 447.035 | SFR Off System Sales WAPA | \$908,898 | | | Rev-11 | | \$908,898 | 99.4800% | -\$459,124 | \$441,384 | | |
| Rev-12 | 447.035 | SFR Off System Sales WAPA-Net Margin | \$0 | | | Rev-12 | | \$0 | 100.0000% | \$101,360 | \$101,360 | | |
| Rev-13 | 447.101 | Retail Private Utilities | \$15,034 | | | Rev-13 | | \$15,034 | 99.4800% | \$0 | \$14,953 | | |
| Rev-14 | 447.103 | Retail Municipalities | \$1,548,193 | | | Rev-14 | | \$1,548,193 | 0.0000% | \$0 | \$0 | | |
| Rev-15 | 489.001 | Other Oper Rev-Port Disc | \$817,400 | | | Rev-15 | | \$817,400 | 100.0000% | -\$372 | \$817,028 | | |
| Rev-16 | 481.804 | Other-Oper Rev- Disconnect Serv. Charge | \$501,801 | | | Rev-16 | | \$501,801 | 100.0000% | \$0 | \$501,801 | | |
| Rev-17 | 484.001 | Other-Oper Rev- Rent Electric Property | \$839,589 | | | Rev-17 | | \$839,589 | 100.0000% | \$0 | \$839,589 | | |
| Rev-18 | 484.100 | Revenue Trans Elect for Others | \$3,481,419 | | | Rev-18 | | \$3,481,419 | 99.4800% | \$277,340 | \$3,739,659 | | |
| Rev-19 | 488.101 | Miscellaneous Electric Operating Revenue | \$331,340 | | | Rev-19 | | \$331,340 | 99.5000% | \$0 | \$329,683 | | |
| Rev-20 | 488.102 | Other Revenue - Return Chk Svc Charge | \$284,690 | | | Rev-20 | | \$284,690 | 99.5000% | \$0 | \$283,367 | | |
| Rev-21 | | TOTAL OTHER OPERATING REVENUES | \$21,571,119 | | | | | \$21,571,119 | | -\$11,144,861 | \$9,782,747 | | |
| Rev-22 | | TOTAL OPERATING REVENUES | \$574,685,331 | | | | | \$574,685,331 | | -\$23,956,842 | \$549,047,988 | | |
| 1 | | POWER PRODUCTION EXPENSES | | | | | | | | | | | |
| 2 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 3 | | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | | |
| 4 | 500.000 | Steam Operation Supervision | \$2,002,887 | \$0 | \$2,002,887 | E-4 | -\$138,931 | \$1,863,936 | 99.5000% | \$0 | \$1,884,816 | -\$80,919 | \$1,918,535 |
| 5 | 501.000 | Fuel Expense | \$82,078,351 | \$0 | \$82,078,351 | E-5 | \$10,624,436 | \$92,699,787 | 99.4800% | \$0 | \$92,199,208 | \$0 | \$92,199,208 |
| 6 | 501.090 | Fuel Additives - Limestone | \$428,936 | \$0 | \$428,936 | E-6 | -\$81,701 | \$369,234 | 99.4800% | \$0 | \$387,294 | \$0 | \$387,294 |
| 7 | 501.000 | Fuel Additives - Ammonia | \$1,758,670 | \$0 | \$1,758,670 | E-7 | -\$189,353 | \$1,568,317 | 99.4600% | \$0 | \$1,577,761 | \$0 | \$1,577,761 |
| 8 | 501.000 | Fuel Additives - PAC | \$181,409 | \$0 | \$181,409 | E-8 | \$28,534 | \$120,943 | 99.4800% | \$0 | \$129,241 | \$0 | \$129,241 |
| 9 | 501.000 | Fuel Additives - Residuals | \$1,813,509 | \$0 | \$1,813,509 | E-9 | \$0 | \$1,813,509 | 99.4800% | \$0 | \$1,804,796 | \$0 | \$1,804,796 |
| 10 | 501.500 | Fuel Handling | \$4,012,296 | \$0 | \$4,012,296 | E-10 | \$97,348 | \$4,109,644 | 99.4800% | \$0 | \$4,087,452 | \$88,822 | \$3,999,630 |
| 11 | 501.029 | Fuel OSS - Fixed PRB | \$0 | \$0 | \$0 | E-11 | \$0 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 |
| 12 | 501.030 | Fuel Off-System Steam (bk20) | \$0 | \$0 | \$0 | E-12 | -\$803,166 | -\$803,166 | 99.4600% | \$0 | -\$590,448 | \$0 | -\$590,448 |
| 13 | 501.033 | Fuel Steam Inter UN/Intra ST (bk11) | \$0 | \$0 | \$0 | E-13 | \$0 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 |
| 14 | 502.000 | Steam Expenses | \$4,474,620 | \$0 | \$4,474,620 | E-14 | \$309,752 | \$4,784,402 | 99.5000% | \$0 | \$4,780,480 | \$115,816 | \$4,644,964 |
| 15 | 505.000 | Steam Operations Electric Expense | \$1,538,472 | \$0 | \$1,538,472 | E-15 | \$82,896 | \$1,591,068 | 99.5000% | \$0 | \$1,583,113 | \$47,574 | \$1,535,539 |
| 16 | 506.000 | Misc. Steam Power Operations | \$2,414,880 | \$0 | \$2,414,880 | E-16 | \$93,425 | \$2,508,105 | 99.5000% | \$0 | \$2,485,684 | \$36,019 | \$2,460,664 |
| 17 | 507.000 | Steam Power Operations Rents | \$3,763 | \$0 | \$3,763 | E-17 | -\$827 | \$3,126 | 99.5000% | \$0 | \$3,110 | \$0 | \$3,110 |
| 18 | 509.000 | Allowances | \$3,943,471 | \$0 | \$3,943,471 | E-18 | -\$2,884,809 | \$1,378,662 | 99.4800% | \$0 | \$1,371,217 | \$0 | \$1,371,217 |
| 18 | | TOTAL OPERATION & MAINTENANCE EXPENSE | \$184,367,033 | \$0 | \$184,367,033 | | \$7,787,535 | \$112,124,568 | | \$0 | \$111,523,394 | \$234,003 | \$111,289,391 |
| 20 | | TOTAL STEAM POWER GENERATION | \$104,367,033 | \$0 | \$104,367,033 | | \$7,787,535 | \$112,124,568 | | \$0 | \$111,523,394 | \$234,003 | \$111,289,391 |
| 21 | | ELECTRIC MAINTENANCE EXPENSE | | | | | | | | | | | |
| 22 | 510.000 | Maint. Superv. & Eng - Steam Power | \$1,878,261 | \$0 | \$1,878,261 | E-22 | \$63,683 | \$1,828,844 | 99.5000% | \$0 | \$1,820,700 | \$60,407 | \$1,870,293 |

| Line | Account Number | Internal Description | Test Year Total (D-E) | Test Year Labor | Test Year Non-Labor | Aggr. Member | Total Company Adjustments From Ad. Bch. | Total Company Adjustments (C-D) | Intercompany Allocations | Adjustments (From Ad. Bch.) | MO Plant (Adj) (H-I) J | MO JMS (K-L) M | MO Pw. (N-O) P | MO Pw. (N-O) P |
|------|----------------|--|-----------------------|-----------------|---------------------|--------------|---|---------------------------------|--------------------------|-----------------------------|------------------------|----------------|----------------|----------------|
| 23 | 511,000 | Maint. Of Structures - Steam Power | \$1,733,598 | \$0 | \$1,733,598 | E-23 | \$1,006,476 | \$72,878 | 99.5000% | \$0 | \$1,717,444 | \$24,641 | \$1,762,733 | \$1,762,733 |
| 24 | 512,000 | Maint. Of Boiler Plant - Steam Power | \$9,944,733 | \$0 | \$9,944,733 | E-24 | \$680,607 | \$10,526,649 | 99.5000% | \$0 | \$10,473,907 | \$114,647 | \$10,588,554 | \$10,588,554 |
| 25 | 513,000 | Maint. Of Electric Plant - Steam Power | \$2,930,086 | \$0 | \$2,930,086 | E-25 | \$227,173 | \$3,149,403 | 99.5000% | \$0 | \$3,149,403 | \$32,947 | \$3,182,350 | \$3,182,350 |
| 26 | 514,000 | Maint. Of Misc. Electric Plant - Steam Power | \$406,169 | \$0 | \$406,169 | E-26 | \$4,214 | \$412,353 | 99.5000% | \$0 | \$410,321 | \$2,342 | \$407,978 | \$407,978 |
| 27 | | TOTAL ELECTRIC MAINTENANCE EXPENSE | \$16,600,819 | \$0 | \$16,600,819 | E-28 | \$938,664 | \$17,539,473 | 99.5000% | \$0 | \$17,481,776 | \$235,284 | \$17,716,971 | \$17,716,971 |
| 28 | | NUCLEAR POWER GENERATION | | | | | | | | | | | | |
| 29 | | TOTAL NUCLEAR POWER GENERATION | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 30 | | HYDRAULIC POWER GENERATION | | | | | | | | | | | | |
| 31 | | TOTAL HYDRAULIC POWER GENERATION | \$0 | \$0 | \$0 | | \$0 | \$0 | | \$0 | \$0 | \$0 | \$0 | \$0 |
| 32 | | OTHER POWER GENERATION | | | | | | | | | | | | |
| 33 | | OTHER POWER OPERATION | | | | | | | | | | | | |
| 34 | 548,000 | Prod Turbine Oper - Super & Engr | \$3,040 | \$0 | \$3,040 | E-34 | \$818 | \$23,858 | 99.5000% | \$0 | \$23,739 | \$814 | \$22,925 | \$22,925 |
| 35 | 547,000 | Prod Turbine Oper | \$10,948,811 | \$0 | \$10,948,811 | E-35 | \$2,605,886 | \$13,554,697 | 99.4800% | \$0 | \$13,461,303 | \$0 | \$13,461,303 | \$13,461,303 |
| 36 | 547,020 | Fuel On System Other Prod | \$1,807,644 | \$0 | \$1,807,644 | E-36 | \$8,822,736 | \$4,015,072 | 99.4800% | \$0 | \$3,993,391 | \$0 | \$3,993,391 | \$3,993,391 |
| 37 | 547,030 | Fuel Off System Other Prod | \$4,353,676 | \$0 | \$4,353,676 | E-37 | \$4,243,676 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 38 | 547,033 | Fuel Other Inter/Intrastate S | \$1,084,129 | \$0 | \$1,084,129 | E-38 | \$1,084,129 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 39 | 547,102 | Fuel Handling CT Gas Purch | \$86,435 | \$0 | \$86,435 | E-39 | \$88,964 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 40 | 547,105 | Hedging Settlements | \$4,710,449 | \$0 | \$4,710,449 | E-40 | \$1,351,594 | \$3,328,855 | 99.4800% | \$0 | \$3,310,878 | \$0 | \$3,310,878 | \$3,310,878 |
| 41 | 548,000 | Other Power Generation Expenses | \$483,790 | \$0 | \$483,790 | E-41 | \$11,478 | \$475,268 | 99.5000% | \$0 | \$472,892 | \$11,421 | \$484,311 | \$484,311 |
| 42 | 549,000 | Misc Other Power Generation Expenses | \$996,787 | \$0 | \$996,787 | E-42 | \$6,225 | \$993,912 | 99.5000% | \$0 | \$989,547 | \$6,194 | \$995,741 | \$995,741 |
| 43 | | TOTAL OTHER POWER OPERATION | \$21,641,262 | \$0 | \$21,641,262 | | \$1,136,214 | \$23,779,468 | 99.5000% | \$0 | \$23,066,174 | \$116,895 | \$23,183,069 | \$23,183,069 |
| 44 | | OTHER POWER MAINTENANCE | | | | | | | | | | | | |
| 45 | 551,000 | Other Maint - Supr Eng Structures Gain & Misc. | \$302,660 | \$0 | \$302,660 | E-45 | \$11,286 | \$313,936 | 99.5000% | \$0 | \$312,367 | \$11,021 | \$301,346 | \$301,346 |
| 46 | 552,000 | Other General Maintenance of Structures | \$116,636 | \$0 | \$116,636 | E-46 | \$9,894 | \$125,330 | 99.5000% | \$0 | \$124,703 | \$1,318 | \$123,365 | \$123,365 |
| 47 | 553,000 | Other General Maintenance of General Plant | \$4,544,100 | \$0 | \$4,544,100 | E-47 | \$41,306 | \$4,585,409 | 99.5000% | \$0 | \$4,582,482 | \$33,782 | \$4,616,264 | \$4,616,264 |
| 48 | 554,000 | Other General Maintenance of Misc. General Plant | \$1,068 | \$0 | \$1,068 | E-48 | -\$19 | \$1,649 | 99.5000% | \$0 | \$1,641 | \$1 | \$1,642 | \$1,642 |
| 49 | | TOTAL OTHER POWER MAINTENANCE | \$4,964,064 | \$0 | \$4,964,064 | | \$62,270 | \$5,025,324 | 99.5000% | \$0 | \$5,001,193 | \$46,122 | \$5,047,315 | \$5,047,315 |
| 50 | | TOTAL OTHER POWER GENERATION | \$26,605,366 | \$0 | \$26,605,366 | | \$1,200,484 | \$27,265,790 | 99.5000% | \$0 | \$27,061,367 | \$446,017 | \$27,507,384 | \$27,507,384 |
| 51 | | OTHER POWER SUPPLY EXPENSES | | | | | | | | | | | | |
| 52 | 555,000 | Purch. Pwr. Energy and Capacity | \$120,173 | \$0 | \$120,173 | E-52 | \$177,060 | \$66,887 | 99.4800% | \$0 | \$66,800 | \$0 | \$66,800 | \$66,800 |
| 53 | 555,005 | Purch Pwr Capacity Purch - Gardin | \$7,430,487 | \$0 | \$7,430,487 | E-53 | \$874,643 | \$8,305,130 | 99.4800% | \$0 | \$8,271,435 | \$0 | \$8,271,435 | \$8,271,435 |
| 54 | 555,020 | Purchased Power On-eye (bk10) | \$63,672,187 | \$0 | \$63,672,187 | E-54 | -\$45,998,889 | \$37,573,307 | 99.4800% | \$0 | \$37,372,400 | \$0 | \$37,372,400 | \$37,372,400 |
| 55 | 555,021 | Base Pwr On-Sys Intercst (bk10) | \$2,106,316 | \$0 | \$2,106,316 | E-55 | \$2,106,316 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 56 | 555,027 | Purch Pwr On-Sys Demand | \$0 | \$0 | \$0 | E-56 | \$0 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 57 | 555,030 | Purch Pwr Off-System Sales | \$5,839,210 | \$0 | \$5,839,210 | E-57 | -\$5,839,210 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 58 | 555,031 | Purch Pwr Off-System Interunit | \$988,076 | \$0 | \$988,076 | E-58 | -\$988,076 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 59 | 555,032 | Purchase Power Intrastate (bk11) | \$664,737 | \$0 | \$664,737 | E-59 | -\$664,737 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 60 | 555,035 | Purchased Power Off-Sys WAPA | \$873,743 | \$0 | \$873,743 | E-60 | -\$873,743 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 61 | 555,101 | Purch Pwr MO Allocation | \$0 | \$0 | \$0 | E-61 | \$0 | \$0 | 99.4800% | \$0 | \$0 | \$0 | \$0 | \$0 |
| 62 | 556,000 | System Control and Load Dispatch | \$1,123,811 | \$0 | \$1,123,811 | E-62 | \$26,620 | \$1,150,431 | 99.4800% | \$0 | \$1,147,004 | \$28,460 | \$1,175,464 | \$1,175,464 |
| 63 | 557,000 | Other Production Expenses | \$2,918,521 | \$0 | \$2,918,521 | E-63 | \$29,837 | \$2,948,358 | 99.4800% | \$0 | \$2,943,377 | \$46,877 | \$2,990,254 | \$2,990,254 |

| Line Number | Account Number | Income Description | Total Year Total (DE) | Year Labor | Year Non Labor | Adjust- ment Number | Total Company Adjustment From Ad. Sett. | Total Company Adjusted (C-2) | Surplus/Deficit Allocation | Adjustments From Ad. Sett. | MO Final Adj Structural (S x B - J) | MO Adj Surf. Labor | MO Adj Non Labor | M Total |
|----------------|-------------------|--|--------------------------------|---------------|----------------------|---------------------------|--|---------------------------------------|-------------------------------|-------------------------------|---|-----------------------|---------------------|---------------|
| | | | | | | | | | | | | | | |
| 84 | | TOTAL OTHER POWER SUPPLY EXPENSES | \$108,098,844 | \$0 | \$108,098,844 | | -\$161,040,881 | \$48,057,963 | | \$0 | \$49,790,816 | \$70,137 | \$49,720,879 | \$208,222,991 |
| 85 | | TOTAL POWER PRODUCTION EXPENSES | \$382,861,842 | \$0 | \$382,861,842 | | -\$48,134,208 | \$208,927,634 | | \$0 | \$208,927,634 | \$604,381 | \$208,927,634 | \$821,260 |
| 86 | | TRANSMISSION EXPENSES | | | | | | | | | | | | |
| 87 | | OPERATION - TRANSMISSION EXP. | | | | | | | | | | | | |
| 88 | 640.000 | Trans Oper Supry and Engrg | \$925,387 | \$0 | \$925,387 | E-48 | -\$3,663 | \$921,724 | 99.5000% | \$0 | \$917,715 | -\$3,646 | \$921,260 | |
| 89 | 581.000 | Trans Operations Expense | \$1,641,089 | \$0 | \$1,641,089 | E-49 | \$433,627 | \$2,074,716 | 99.5000% | \$0 | \$2,074,716 | \$4,273 | \$2,078,989 | |
| 90 | 582.000 | Trans Oper- Station Expense | \$129,932 | \$0 | \$129,932 | E-76 | \$4,294 | \$134,226 | 99.5000% | \$0 | \$134,226 | \$4,273 | \$138,499 | |
| 91 | 583.000 | Trans Oper-OH Line Expense | \$81,648 | \$0 | \$81,648 | E-71 | \$988 | \$82,636 | 99.5000% | \$0 | \$82,636 | \$983 | \$83,619 | |
| 92 | 584.000 | Trans of Electricity by Others | \$2,015,433 | \$0 | \$2,015,433 | E-72 | \$1,144,043 | \$3,159,476 | 99.5000% | \$0 | \$3,159,476 | \$0 | \$3,159,476 | |
| 93 | 585.000 | Trans of Elec by Others Demand | \$0 | \$0 | \$0 | E-73 | \$0 | \$0 | 99.5000% | \$0 | \$0 | \$0 | \$0 | |
| 94 | 586.000 | Trans of Elec by Others Interdmd | \$7,126,338 | \$0 | \$7,126,338 | E-74 | -\$4,916,809 | \$2,209,529 | 99.5000% | \$0 | \$2,209,529 | \$0 | \$2,209,529 | |
| 95 | 587.000 | Trans of Elec by Others Demand | \$84,378 | \$0 | \$84,378 | E-76 | \$84,378 | \$168,756 | 99.5000% | \$0 | \$168,756 | \$0 | \$168,756 | |
| 96 | 588.000 | Trans Oper Misc Expense | \$1,194,828 | \$0 | \$1,194,828 | E-76 | \$20,795 | \$1,215,623 | 99.5000% | \$0 | \$1,215,623 | \$20,377 | \$1,235,999 | |
| 97 | 587.000 | Trans Oper Rents | \$19,919 | \$0 | \$19,919 | E-77 | \$0 | \$19,919 | 99.5000% | \$0 | \$19,919 | \$0 | \$19,919 | |
| 98 | 578.000 | Misc. Transmission Expenses | \$824,252 | \$0 | \$824,252 | E-78 | -\$295,544 | \$1,119,796 | 99.5000% | \$0 | \$1,119,796 | \$0 | \$1,119,796 | |
| 99 | | TOTAL OPERATION - TRANSMISSION EXP. | \$14,089,163 | \$0 | \$14,089,163 | | -\$3,620,001 | \$11,469,161 | | \$0 | \$11,469,161 | \$34,438 | \$11,503,599 | |
| 100 | | MAINTENANCE - TRANSMISSION EXP. | | | | | | | | | | | | |
| 101 | | Maint. of Supervision and Engineering | \$676 | \$0 | \$676 | E-81 | \$0 | \$676 | 99.5000% | \$0 | \$676 | \$0 | \$676 | |
| 102 | 599.000 | Trans Maintenance of Structures | \$16,477 | \$0 | \$16,477 | E-82 | \$2,626 | \$18,103 | 99.5000% | \$0 | \$18,103 | \$28 | \$18,131 | |
| 103 | 570.000 | Trans Maintenance of Station Equipment | \$273,198 | \$0 | \$273,198 | E-83 | \$88,469 | \$361,667 | 99.5000% | \$0 | \$361,667 | \$10,276 | \$371,943 | |
| 104 | 571.000 | Trans Maintenance of Overhead Lines | \$1,140,932 | \$0 | \$1,140,932 | E-84 | -\$4,398 | \$1,235,330 | 99.5000% | \$0 | \$1,235,330 | \$1,493 | \$1,236,823 | |
| 105 | 572.000 | Trans Maintenance of Underground Lines | \$404 | \$0 | \$404 | E-85 | -\$21 | \$383 | 99.5000% | \$0 | \$383 | \$12 | \$395 | |
| 106 | 573.000 | Trans Maintenance of Misc. Trans Plant | \$3,010 | \$0 | \$3,010 | E-86 | -\$19 | \$2,991 | 99.5000% | \$0 | \$2,991 | \$37 | \$3,028 | |
| 107 | | TOTAL MAINTENANCE - TRANSMISSION EXP. | \$1,436,697 | \$0 | \$1,436,697 | | \$185,468 | \$1,622,165 | | \$0 | \$1,622,165 | \$12,206 | \$1,634,371 | |
| 108 | | TOTAL TRANSMISSION EXPENSES | \$15,525,860 | \$0 | \$15,525,860 | | -\$2,834,548 | \$12,691,314 | | \$0 | \$12,691,314 | \$46,640 | \$12,737,954 | |
| 109 | | DISTRIBUTION EXPENSES | | | | | | | | | | | | |
| 110 | | OPERATION - DISTR. EXPENSES | | | | | | | | | | | | |
| 111 | 580.000 | Distr Oper - Supr & Engineering | \$2,233,850 | \$0 | \$2,233,850 | E-91 | -\$87,049 | \$2,146,801 | 99.5000% | \$0 | \$2,146,801 | -\$88,418 | \$2,233,213 | |
| 112 | 581.000 | Distr Oper - Load Dispatching | \$283,889 | \$0 | \$283,889 | E-92 | \$7,384 | \$291,273 | 99.5000% | \$0 | \$291,273 | \$7,347 | \$298,620 | |
| 113 | 582.000 | Distr Oper - Station Expense | \$283,659 | \$0 | \$283,659 | E-93 | \$2,587 | \$286,246 | 99.5000% | \$0 | \$286,246 | \$2,814 | \$289,060 | |
| 114 | 583.000 | Distr Oper OH Line Expense | \$1,028,336 | \$0 | \$1,028,336 | E-94 | \$2,869 | \$1,031,205 | 99.5000% | \$0 | \$1,031,205 | \$28,196 | \$1,059,401 | |
| 115 | 584.000 | Distr Oper UG Line Expense | \$781,045 | \$0 | \$781,045 | E-95 | \$37,844 | \$818,889 | 99.5000% | \$0 | \$818,889 | \$8,350 | \$827,239 | |
| 116 | 585.000 | Distr Oper Street Light & Signal Expense | \$641 | \$0 | \$641 | E-96 | \$1 | \$642 | 99.5000% | \$0 | \$642 | \$1 | \$643 | |
| 117 | 586.000 | Distr Oper Meter Expense | \$1,219,462 | \$0 | \$1,219,462 | E-97 | \$33,707 | \$1,253,169 | 99.5000% | \$0 | \$1,253,169 | \$33,918 | \$1,287,087 | |
| 118 | 587.000 | Distr Oper Customer Install Expense | \$64,601 | \$0 | \$64,601 | E-97 | \$1,975 | \$66,576 | 99.5000% | \$0 | \$66,576 | \$1,965 | \$68,541 | |
| 119 | 588.000 | Distr Oper Misc Distr Expense | \$6,079,069 | \$0 | \$6,079,069 | E-99 | \$135,126 | \$6,214,194 | 99.5000% | \$0 | \$6,214,194 | \$120,523 | \$6,334,717 | |
| 120 | 589.000 | Distr Operations Rents | \$28,589 | \$0 | \$28,589 | E-100 | \$0 | \$28,589 | 99.5000% | \$0 | \$28,589 | \$0 | \$28,589 | |
| 121 | | TOTAL OPERATION - DISTR. EXPENSES | \$11,932,911 | \$0 | \$11,932,911 | | \$201,423 | \$12,134,334 | | \$0 | \$12,134,334 | \$119,203 | \$12,253,537 | |
| 122 | | MAINTENANCE - DISTR. EXPENSES | | | | | | | | | | | | |
| 123 | 590.000 | Distr Maint-Supr & Engineering | \$36,113 | \$0 | \$36,113 | E-103 | \$1,472 | \$37,585 | 99.5000% | \$0 | \$37,585 | \$987 | \$38,572 | |
| 124 | 591.000 | Distr Maint-Structures | \$37,670 | \$0 | \$37,670 | E-104 | \$19,185 | \$56,855 | 99.5000% | \$0 | \$56,855 | \$5,183 | \$62,038 | |
| 125 | 592.000 | Distr Maint-Station Equipment | \$219,374 | \$0 | \$219,374 | E-105 | \$42,749 | \$262,123 | 99.5000% | \$0 | \$262,123 | \$6,002 | \$268,125 | |
| 126 | 593.000 | Distr Maint-OH Lines | \$7,668,182 | \$0 | \$7,668,182 | E-106 | \$384,494 | \$8,052,676 | 99.5000% | \$0 | \$8,052,676 | \$46,382 | \$8,099,058 | |
| 127 | 594.000 | Distr Maint-Maint Underground Lines | \$351,048 | \$0 | \$351,048 | E-107 | \$11,777 | \$362,825 | 99.5000% | \$0 | \$362,825 | \$9,167 | \$371,992 | |
| 128 | 595.000 | Distr Maint-Maint Line Transformer | \$108,497 | \$0 | \$108,497 | E-108 | \$140,198 | \$248,695 | 99.5000% | \$0 | \$248,695 | \$6,050 | \$254,745 | |

Missouri Public Service - Electric
Case No. E6-2012-0175
Test Year Ending September 30, 2011
Updated Through March 31, 2012
Income Statement Detail

| Line Number | Account Number | Account Description | Year Year Total | Year Year Labor | Year Year Non-Labor | Year Year Adjustments (F) (M) (S) (E) (I) (A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) (R) (S) (T) (U) (V) (W) (X) (Y) (Z) | Total Company Adjustments (R) (S) (T) (U) (V) (W) (X) (Y) (Z) | Percentage Adjustments (From A.G. 2011) | MO Fuel Adj. (From A.G. 2011) | MO Adj. (From A.G. 2011) | MO Fuel Adj. (From A.G. 2011) | MO Adj. (From A.G. 2011) |
|-------------|----------------|---|-----------------|-----------------|---------------------|---|---|---|-------------------------------|--------------------------|-------------------------------|--------------------------|
| 109 | 584.000 | Distrib Maint: Maint St Lights/Signal | 3282,857 | \$0 | \$89,893 | \$89,893 | \$89,893 | 99.5060% | \$0 | \$89,893 | \$4,638 | |
| 110 | 587.000 | Diend Maint-Maint of Meter | \$168,839 | \$0 | \$108,939 | \$108,939 | 99.5080% | \$0 | \$108,939 | \$2,189 | | |
| 111 | 584.000 | Diend Maint-Maint Miled Diarb Pts | \$320,022 | \$0 | \$250,022 | \$250,022 | 99.5060% | \$0 | \$250,022 | \$4,237 | | |
| 112 | | TOTAL MAINTENANCE - DISTRIB. EXPENSES | \$10,068,732 | \$0 | \$10,068,732 | \$10,068,732 | | \$0 | \$10,068,732 | \$64,262 | | |
| 113 | | TOTAL DISTRIBUTION EXPENSES | \$21,991,543 | \$0 | \$21,991,543 | \$21,991,543 | | \$0 | \$21,991,543 | \$203,466 | | |
| 114 | | CUSTOMER ACCOUNTS EXPENSE | | | | | | | | | | |
| 115 | 901.000 | Customer Acct Supery Exp | \$601,478 | \$0 | \$601,478 | \$601,478 | 100.0000% | \$0 | \$601,478 | -\$1,712 | | |
| 116 | 902.000 | Cust Accts Meter Reading Expense | \$3,541,432 | \$0 | \$3,541,432 | \$3,541,432 | 100.0000% | \$0 | \$3,541,432 | \$25,428 | | |
| 117 | 903.000 | Customer Accts Records and Collection | \$8,891,397 | \$0 | \$8,891,397 | \$8,891,397 | 100.0000% | \$0 | \$8,891,397 | \$146,648 | | |
| 118 | 904.000 | Uncollectible Accounts Expense | \$3,183,848 | \$0 | \$3,183,848 | \$3,183,848 | 100.0000% | \$0 | \$3,183,848 | \$0 | | |
| 119 | 903.000 | Misc. Customer Accts Expense | \$296,852 | \$0 | \$296,852 | \$296,852 | 100.0000% | \$0 | \$296,852 | \$3,482 | | |
| 120 | | TOTAL CUSTOMER ACCOUNTS EXPENSE | \$14,195,307 | \$0 | \$14,195,307 | \$14,195,307 | | \$230,275 | \$12,965,032 | \$173,643 | | |
| 121 | | CUSTOMER SERVICE & INFO. EXP. | | | | | | | | | | |
| 122 | 907.000 | Customer Service Supery. Exp | \$126,867 | \$0 | \$126,867 | \$126,867 | 100.0000% | \$0 | \$126,867 | \$4,677 | | |
| 123 | 908.000 | Customer Assistance Expense | \$475,240 | \$0 | \$475,240 | \$475,240 | 100.0000% | \$0 | \$475,240 | \$1,881 | | |
| 124 | 909.000 | Instructional Advertising Expense | \$40,115 | \$0 | \$40,115 | \$40,115 | 100.0000% | \$0 | \$40,115 | \$2,050 | | |
| 125 | 910.000 | Misc Customer Accounts and Info Exp | \$1,222,933 | \$0 | \$1,222,933 | \$1,222,933 | 100.0000% | \$0 | \$1,222,933 | \$1,864 | | |
| 126 | | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$1,865,955 | \$0 | \$1,865,955 | \$1,865,955 | | \$0 | \$1,865,955 | \$10,162 | | |
| 127 | | SALES EXPENSES | | | | | | | | | | |
| 128 | 911.000 | Sales Supervision | \$455 | \$0 | \$455 | \$455 | 100.0000% | \$0 | \$455 | \$14 | | |
| 129 | 912.000 | Sales Expense | \$169,129 | \$0 | \$169,129 | \$169,129 | 100.0000% | \$0 | \$169,129 | \$4,596 | | |
| 130 | 913.000 | Sales Advertising Expense | \$4,111 | \$0 | \$4,111 | \$4,111 | 100.0000% | \$0 | \$4,111 | \$0 | | |
| 131 | 916.000 | Misc. Sales Expense | \$10,197 | \$0 | \$10,197 | \$10,197 | 100.0000% | \$0 | \$10,197 | \$277 | | |
| 132 | | TOTAL SALES EXPENSES | \$173,892 | \$0 | \$173,892 | \$173,892 | | \$0 | \$173,892 | \$4,987 | | |
| 133 | | ADMIN. & GENERAL EXPENSES | | | | | | | | | | |
| 134 | | OPERATION- ADMIN. & GENERAL EXP. | | | | | | | | | | |
| 135 | 926.000 | Admin & Gen-Administrative Salaries-Allocated | \$14,191,040 | \$0 | \$14,191,040 | \$14,191,040 | 99.4740% | \$0 | \$10,264,372 | -\$3,215,230 | | |
| 136 | 920.000 | Admin & Gen Administrative Salaries-100% | \$522,878 | \$0 | \$522,878 | \$522,878 | 100.0000% | \$0 | \$228,422 | \$0 | | |
| 137 | 921.000 | A & G Expenses | \$1,625,346 | \$0 | \$1,625,346 | \$1,625,346 | 99.4740% | \$0 | \$1,667,484 | -\$44,866 | | |
| 138 | 922.000 | A & G Expenses Transferred | \$2,895,960 | \$0 | \$2,895,960 | \$2,895,960 | 99.4740% | \$0 | \$2,876,722 | -\$7,974 | | |
| 139 | 923.000 | KCP/L Bill of Common Use Plant | \$0 | \$0 | \$0 | \$0 | 99.4740% | \$0 | \$0 | \$0 | | |
| 140 | 923.000 | Outside Services Employed-Allocated | \$5,487,840 | \$0 | \$5,487,840 | \$5,487,840 | 99.4740% | \$0 | \$4,939,150 | \$0 | | |
| 141 | 923.000 | Outside Services Employed-100% | \$680,003 | \$0 | \$680,003 | \$680,003 | 100.0000% | \$0 | \$0 | \$0 | | |
| 142 | 924.000 | Property Insurance | \$1,284,473 | \$0 | \$1,284,473 | \$1,284,473 | 99.5050% | \$0 | \$1,384,521 | -\$476 | | |
| 143 | 926.000 | Injuries and Damages | \$2,334,001 | \$0 | \$2,334,001 | \$2,334,001 | 99.4740% | \$0 | \$2,107,549 | -\$476 | | |
| 144 | 925.000 | Employee Penalties and Benefits-Allocated | \$12,871,696 | \$0 | \$12,871,696 | \$12,871,696 | 99.4740% | \$0 | \$18,939,872 | \$207,208 | | |
| 145 | 926.000 | Employee Penalties and Benefits-100% | \$148,612 | \$0 | \$148,612 | \$148,612 | 100.0000% | \$0 | \$1,973,825 | \$0 | | |
| 146 | 926.000 | Regulatory Commission Expense | \$5,621 | \$0 | \$5,621 | \$5,621 | 100.0000% | \$0 | \$5,621 | \$0 | | |
| 147 | 926.000 | MPSC Assessment | \$808,889 | \$0 | \$808,889 | \$808,889 | 100.0000% | \$0 | \$980,233 | \$18,128 | | |
| 148 | 926.000 | FERC Assessment | \$410,622 | \$0 | \$410,622 | \$410,622 | 100.0000% | \$0 | \$434,820 | \$11,922 | | |
| 149 | 926.000 | Reg Comm Exp- Mo. Proceeding | \$1,383,203 | \$0 | \$1,383,203 | \$1,383,203 | 100.0000% | \$0 | \$1,839,831 | \$0 | | |
| 150 | 926.000 | Reg Comm Exp- FERC Proceedings | \$360,028 | \$0 | \$360,028 | \$360,028 | 100.0000% | \$0 | \$360,028 | \$0 | | |
| 151 | 926.000 | Reg. Comm. Load Research | \$72,887 | \$0 | \$72,887 | \$72,887 | 100.0000% | \$0 | \$13,046 | \$488 | | |
| 152 | 926.000 | Reg. Comm. Misc Tariff Filing | \$3,965 | \$0 | \$3,965 | \$3,965 | 100.0000% | \$0 | \$4,324 | \$339 | | |
| 153 | 926.000 | Duplicate Charges-Credit | -\$484,348 | \$0 | -\$484,348 | -\$484,348 | 99.4740% | \$0 | -\$481,798 | \$0 | | |
| 154 | 930.000 | Miscellaneous AAG Expense | \$1,336,125 | \$0 | \$1,336,125 | \$1,336,125 | 99.4740% | \$0 | \$1,285,141 | \$1,074 | | |

| Line Number | Account Number | Account Description | 2011 Year Total (Dr) | 2011 Year Total Labor | 2011 Year Total Non-Labor | Adjustment Number | 2011 Company Adjustments (From Ad. Scts) | 2011 Company Adjustments (Cr) | Allocations (From Ad. Scts) | Adjustments (From Ad. Scts) | MO First Adj. (R x B) | MO Reg. Burden Labor | MO Reg. Burden Non-Labor |
|-------------|----------------|--|----------------------|-----------------------|---------------------------|-------------------|--|-------------------------------|-----------------------------|-----------------------------|-----------------------|----------------------|--------------------------|
| 152 | 830.100 | General Advertising Expense | \$58,863 | \$0 | \$58,863 | E-152 | -\$56,137 | \$30,668 | 99.4740% | -\$148,992 | \$0 | \$1,064 | \$25,448 |
| 156 | 931.000 | Admin & General Expense-Rents | \$2,702,124 | \$0 | \$2,702,124 | E-156 | -\$638,089 | \$2,065,185 | 99.4740% | -\$148,992 | \$0 | \$0 | \$1,906,308 |
| 157 | 933.000 | AM&G Transportation Expense | \$0 | \$0 | \$0 | E-157 | -\$1,892,421 | -\$1,892,421 | 99.4740% | \$0 | \$0 | \$0 | -\$1,894,048 |
| 158 | 6.000 | Miscellaneous Settlement Case No. ER-2012-0175, October 19, 2012 | \$0 | \$0 | \$0 | E-158 | \$6,390,000 | \$6,390,000 | 100.0000% | \$0 | \$0 | \$0 | \$6,390,000 |
| 159 | 0.000 | Miscellaneous Settlement # 2 Case No. Er-2012-0175, | \$0 | \$0 | \$0 | E-159 | \$1,000,000 | \$1,000,000 | 100.0000% | \$0 | \$0 | \$0 | \$1,000,000 |
| 160 | 0.000 | Annualized level of Renewable Energy Costs per Stipulation and Agreement in Case No. ER-2012-017A, | \$0 | \$0 | \$0 | E-160 | -\$1,381,281 | -\$1,381,281 | 100.0000% | \$0 | \$0 | \$0 | -\$1,381,281 |
| 161 | | TOTAL OPERATION- ADMIN. & GENERAL EXP. | \$48,392,442 | \$0 | \$48,392,442 | | \$68,168,960 | | | -\$148,992 | \$54,792,516 | -\$2,138,882 | \$55,931,396 |
| 162 | | MAINT., ADMIN. & GENERAL EXP. | | | | | | | | | | | |
| 163 | 635.000 | Maint. of General Plant | \$2,228,307 | \$0 | \$2,228,307 | E-163 | -\$288,196 | \$1,933,111 | 99.4740% | \$0 | \$0 | \$2,552 | \$1,920,389 |
| 164 | | TOTAL MAINT., ADMIN. & GENERAL EXP. | \$2,228,307 | \$0 | \$2,228,307 | | -\$288,196 | \$1,933,111 | | \$0 | \$0 | \$2,552 | \$1,920,389 |
| 165 | | TOTAL ADMIN. & GENERAL EXPENSES | \$50,610,749 | \$0 | \$50,610,749 | | \$68,102,971 | | | -\$148,992 | \$56,716,458 | -\$2,136,329 | \$58,661,787 |
| 166 | | DEPRECIATION EXPENSE | | | | | | | | | | | |
| 167 | 703.000 | Depreciation Expense, Dep. Exp. | \$64,186,886 | See note (1) | See note (1) | E-167 | See note (1) | \$68,196,685 | 99.5020% | -\$2,316,724 | \$0 | See note (1) | See note (1) |
| 168 | 703.001 | MO Inclin 1 Com P&A Depr Expense | -\$2,583,482 | \$0 | -\$2,583,482 | E-168 | \$0 | -\$2,583,482 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 169 | 703.101 | Depr Steam Elec Prod ARC | \$0 | \$0 | \$0 | E-169 | \$0 | \$0 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 170 | 703.000 | Depreciation Reserve Amortizations | \$0 | \$0 | \$0 | E-170 | \$0 | \$0 | 99.5920% | -\$40,803 | -\$40,803 | \$0 | \$0 |
| 171 | | TOTAL DEPRECIATION EXPENSE | \$61,603,404 | \$0 | \$61,603,404 | | \$0 | \$68,196,685 | | -\$40,803 | \$63,896,303 | \$0 | \$63,896,303 |
| 172 | | AMORTIZATION EXPENSE | | | | | | | | | | | |
| 173 | 704.000 | AMORT-LTD Term Electric Plant | \$289,834 | \$0 | \$289,834 | E-173 | -\$136,856 | \$148,978 | 99.5020% | \$0 | \$0 | \$0 | \$148,978 |
| 174 | 705.010 | Amortization of Intangible Plant-Software | \$130,771 | \$0 | \$130,771 | E-174 | \$1,132,283 | \$1,263,059 | 99.5020% | \$0 | \$0 | \$0 | \$1,263,059 |
| 175 | 708.010 | Amortization of Other Intangible Plant | -\$327,874 | \$0 | -\$327,874 | E-175 | \$587,887 | -\$388,703 | 99.5020% | \$0 | \$0 | \$0 | -\$388,703 |
| 176 | 708.000 | Inclin 1 & 2/Common Regulatory Asset Amortization | \$48,196 | \$0 | \$48,196 | E-176 | \$280,778 | \$328,974 | 99.5020% | \$0 | \$0 | \$0 | \$328,974 |
| 177 | | TOTAL AMORTIZATION EXPENSE | \$334,927 | \$0 | \$334,927 | | \$1,873,878 | \$2,108,206 | | \$0 | \$2,086,303 | \$0 | \$2,086,303 |
| 178 | | OTHER OPERATING EXPENSES | | | | | | | | | | | |
| 179 | 707.400 | Regulatory Credits | -\$307,656 | \$0 | -\$307,656 | E-179 | \$0 | -\$307,656 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 180 | 711.101 | Accretion Expense Steam Prod ARC | \$214,652 | \$0 | \$214,652 | E-180 | \$0 | \$214,652 | 0.0000% | \$0 | \$0 | \$0 | \$0 |
| 181 | 708.101 | Slaria Cap 81k Tax Elec | \$941,910 | \$0 | \$941,910 | E-181 | \$0 | \$941,910 | 99.5020% | \$0 | \$0 | \$0 | \$938,211 |
| 182 | 708.103 | Misc Occup Taxes Elec | \$0 | \$0 | \$0 | E-182 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 183 | 708.110 | Earnings Tax Electric | \$0 | \$0 | \$0 | E-183 | \$0 | \$0 | 99.4740% | \$0 | \$0 | \$0 | \$0 |
| 184 | 708.900 | Kansas City Earnings Tax | \$0 | \$0 | \$0 | E-184 | \$0 | \$0 | 100.0000% | \$0 | \$0 | \$0 | \$0 |
| 185 | 708.111 | Other Tax Expense | \$0 | \$0 | \$0 | E-185 | \$0 | \$0 | 99.4740% | \$0 | \$0 | \$0 | \$0 |
| 186 | 708.112 | Taxes Other than Income Taxes | \$67,124 | \$0 | \$67,124 | E-186 | \$0 | \$67,124 | 100.0000% | \$0 | \$0 | \$0 | \$67,124 |
| 187 | 708.120 | Property Taxes - Elec | \$10,040,307 | \$0 | \$10,040,307 | E-187 | \$1,431,827 | \$17,482,194 | 99.5020% | \$0 | \$0 | \$0 | \$17,375,232 |
| 188 | 708.142 | F.L.C.A. Taxes | \$6,488 | \$0 | \$6,488 | E-188 | -\$148,277 | -\$141,789 | 99.4740% | \$0 | \$0 | \$0 | -\$141,043 |
| 189 | 708.143 | Payroll Taxes Wolf Creek & JEC | \$134,682 | \$0 | \$134,682 | E-189 | \$0 | \$134,682 | 99.4740% | \$0 | \$0 | \$0 | \$133,844 |
| 190 | 708.144 | Payroll Taxes Joint Owner | \$3,942,683 | \$0 | \$3,942,683 | E-190 | \$0 | \$3,942,683 | 99.4740% | \$0 | \$0 | \$0 | \$3,921,825 |
| 191 | 708.150 | Const Payroll Tax | -\$84 | \$0 | -\$84 | E-191 | \$164,678 | \$184,592 | 99.4740% | \$0 | \$0 | \$0 | \$183,511 |
| 192 | | TOTAL OTHER OPERATING EXPENSES | \$20,630,006 | \$0 | \$20,630,006 | | \$1,468,326 | \$22,048,522 | | \$0 | \$22,069,304 | \$0 | \$21,806,158 |
| 193 | | TOTAL OPERATING EXPENSE | \$87,290,323 | \$0 | \$87,290,323 | | -\$34,100,257 | \$48,769,066 | | -\$2,136,294 | \$46,632,772 | \$0 | \$46,632,772 |
| 194 | | NET INCOME BEFORE TAXES | \$136,743,028 | | \$170,912,365 | | | | | | \$143,408,432 | | |

Missouri Public Service - Electric
Case No. ER-2012-0178
Test Year Ending September 30, 2011
Updated through March 31, 2012
Income Statement Detail

| Line Number | Account Number | Account Description | C | D | E | F | G | H | I | J | K | L | M |
|-------------|----------------|--|------------------|--------------|----------------|---------------|---|-----------------------------|-----------------------|----------------------------|------------------------------------|----------------------|---------------------|
| | | | Year Total (\$M) | Year Labor | Year Non-Labor | Adjust Number | Total Company Adjustments (From Note Sch) | Total Company Adjusted (CH) | Adjustment Allocation | Adjustment (From Note Sch) | MO Final Adj Institutional (H+I)+J | MO A+B Junk Labor | MO A+C Non-Labor |
| 185 | | INCOME TAXES | | | | | | | | | | | |
| 186 | 709.101 | Current Income Taxes | \$459,279 | See note (1) | See note (1) | E-198 | See note (1) | \$459,279 | 100.0000% | \$22,561,920 | \$23,361,199 | See note (1) | See note (1) |
| 187 | | TOTAL INCOME TAXES | \$459,279 | | | | | \$459,279 | | \$22,561,920 | \$23,361,199 | | |
| 188 | | DEFERRED INCOME TAXES | | | | | | | | | | | |
| 199 | 710.110 | Deferred Income Taxes - Def. Inc. Tax. | \$76,920,140 | See note (1) | See note (1) | E-199 | See note (1) | \$76,920,140 | 100.0000% | -\$9,990,438 | \$18,029,714 | See note (1) | See note (1) |
| 200 | 711.410 | Amortization of Deferred ITC | -\$677,564 | | | E-200 | | -\$677,564 | 100.0000% | \$0 | -\$677,564 | | |
| 201 | 710.111 | Deferred Income Taxes-States | \$2,555,648 | | | E-201 | | \$2,555,648 | 0.0000% | \$0 | \$0 | | |
| 202 | 711.110 | Amort Def Inc Tax | \$5,656,685 | | | E-202 | | \$5,656,685 | 100.0000% | -\$5,430,282 | -\$153,677 | | |
| 203 | 711.111 | Amort St Def Inc Tax | \$444,976 | | | E-203 | | \$444,976 | 6.0000% | \$0 | \$0 | | |
| 204 | | TOTAL DEFERRED INCOME TAXES | \$38,837,884 | | | | | \$38,837,884 | | -\$14,729,658 | \$17,198,473 | | |
| 205 | | NET OPERATING INCOME | \$148,874,811 | | | | | \$148,874,811 | | -\$22,542,570 | \$163,246,780 | | |

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

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 | -\$22,656,646 | -\$22,656,646 |
| | 1. To eliminate billed FAC revenues(Lyons) | | \$0 | \$0 | | \$0 | -\$35,269,698 | |
| | 2. Update Period Adjustment(Wells) | | \$0 | \$0 | | \$0 | \$5,280,519 | |
| | 3. Adjustment for Billing Corrections(Kliethermes) | | \$0 | \$0 | | \$0 | -\$211,118 | |
| | 4. Adjustment for Rate Switchers.(Wells/Kliethermes) | | \$0 | \$0 | | \$0 | -\$1,238,308 | |
| | 6. Annualization for Rate Change.(Wells/Kliethermes) | | \$0 | \$0 | | \$0 | \$9,484,822 | |
| | 8. Weather Adjustment.(Wells) | | \$0 | \$0 | | \$0 | -\$4,239,637 | |
| | 7. 365-Days Adjustment.(Wells/Kliethermes) | | \$0 | \$0 | | \$0 | \$273,479 | |
| | 8. Annualization for Large Customer Load Changes.(Kliethermes) | | \$0 | \$0 | | \$0 | \$1,877,505 | |
| | 9. Annualization for Customer Growth.(Lyons) | | \$0 | \$0 | | \$0 | \$1,383,858 | |
| Rev-3 | FCA and Unbilled Electric Rate Revenues | | \$0 | \$0 | \$0 | \$0 | \$9,844,567 | \$9,844,567 |
| | 1. To eliminate FCA and Unbilled electric revenues(Lyons) | | \$0 | \$0 | | \$0 | \$9,844,567 | |
| Rev-4 | Bulk Power Sales | 447.002 | \$0 | \$0 | \$0 | \$0 | \$245,787 | \$245,787 |
| | 1.To annualize SPP Loss Revenue and Net RNU updated through August 31, 2012.(Harris) | | \$0 | \$0 | | \$0 | \$245,787 | |
| Rev-7 | Wholesale Sales Capacity | 447.012 | \$0 | -\$0 | \$0 | \$0 | -\$803,126 | -\$803,126 |
| | 1. To adjust Firm capacity related WAPA sales updated through August 31, 2012. (Harris) | | \$0 | \$0 | | \$0 | -\$803,126 | |
| Rev-8 | SFR Off System Non Firm Sales | 447.030 | \$0 | \$0 | \$0 | \$0 | -\$9,260,336 | -\$9,260,336 |
| | 1. To remove non-firm off-system sales revenues updated through August 31, 2012. (Harris) | | \$0 | \$0 | | \$0 | -\$9,260,336 | |
| Rev-9 | SFR Off System Firm Energy Sales | 447.036 | \$0 | \$0 | \$0 | \$0 | \$1,138,813 | \$1,138,813 |
| | 1. To reflect Net Margin on non-firm off system sales updated through August 31, 2012. (Harris) | | \$0 | \$0 | | \$0 | \$1,138,813 | |
| Rev-10 | Revenue Inter/IntraST.(b)(1) | 447.051 | \$0 | \$0 | \$0 | \$0 | -\$2,584,994 | -\$2,584,994 |
| | 1. To remove intercompany/rate district energy transfers from MPS to L&P. (Harris) | | \$0 | \$0 | | \$0 | -\$2,584,994 | |
| Rev-11 | SFR Off System Sales WAPA | 447.037 | \$0 | \$0 | \$0 | \$0 | -\$459,124 | -\$459,124 |
| | 1. To annualize energy revenue from WAPA sales updated through August 31, 2012. (Harris) | | \$0 | \$0 | | \$0 | -\$459,124 | |
| Rev-12 | SFR Off System Sales WAPA Net Margin | 447.038 | \$0 | \$0 | \$0 | \$0 | \$101,350 | \$101,350 |
| | 1. To include miscellaneous fixed costs related to WAPA sales updated through August 31, 2012. (Harris) | | \$0 | \$0 | | \$0 | \$101,350 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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-15 | Other Oper Rev Fort Disc | 450.001 | \$0 | \$0 | \$0 | \$0 | -\$372 | -\$372 |
| | 1. To include an annualized level of late fees through August 31, 2012. (Lyons) | | \$0 | \$0 | | \$0 | -\$372 | |
| Rev-16 | Revenue Trans Elect for Others | 459.100 | \$0 | \$0 | \$0 | \$0 | \$277,340 | \$277,340 |
| | 1. To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE.(Harris) | | \$0 | \$0 | | \$0 | -\$314,234 | |
| | 2. To include transmission revenues through the True Up period, August 31, 2012. (Harris) | | \$0 | \$0 | | \$0 | \$591,574 | |
| E-4 | Steam Operation Supervision | 500.090 | -\$61,225 | -\$77,706 | -\$138,931 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$31,681 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level for incentive Compensation expense.(Prenger) | | -\$93,106 | \$0 | | \$0 | \$0 | |
| | 3. To include an annualized level of item 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | -\$162,670 | | \$0 | \$0 | |
| | 4. To include a 3-Year Amortization of the excess item 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons) | | \$0 | \$84,964 | | \$0 | \$0 | |
| E-6 | Fuel Expense | 601.000 | \$0 | \$10,624,436 | \$10,624,436 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel and purchased power expense updated through August 31, 2012. (Majors) | | \$0 | \$10,654,861 | | \$0 | \$0 | |
| | 2. To remove intercompany/rate district energy transfers from MPS to L&P.(Harris) | | \$0 | -\$230,415 | | \$0 | \$0 | |
| E-3 | Fuel Additives - Limestone | 601.000 | \$0 | -\$61,701 | -\$61,701 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel additive-Limestone updated through August 31, 2012.(Majors) | | \$0 | -\$61,701 | | \$0 | \$0 | |
| E-7 | Fuel Additives - Ammonia | 601.000 | \$0 | -\$169,363 | -\$169,363 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel additive-Ammonia/Urea updated through August 31, 2012. (Majors) | | \$0 | -\$169,363 | | \$0 | \$0 | |
| E-4 | Fuel Additives - PAC | 601.000 | \$0 | \$28,534 | \$28,534 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel additive-PAC updated through August 31, 2012. (Majors) | | \$0 | \$28,534 | | \$0 | \$0 | |
| E-10 | Fuel Handling | 601.090 | \$97,348 | \$0 | \$97,348 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$97,348 | \$0 | | \$0 | \$0 | |
| E-12 | Fuel Off System Steam (Bk20) | 601.030 | \$0 | -\$503,165 | -\$503,165 | \$0 | \$0 | \$0 |
| | 1. To remove off system steam costs in Book 20.(Harris) | | \$0 | -\$503,165 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-14 | Steam Expenses | 602.000 | \$116,096 | \$193,688 | \$309,782 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$116,096 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of Iatan 2 O&M expenses.(Lyons) | | \$0 | \$221,742 | | \$0 | \$0 | |
| | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366 updated through August 31, 2012. (Lyons) | | \$0 | -\$28,056 | | \$0 | \$0 | |
| E-15 | Steam Operations Electric Expense | 606.000 | \$47,813 | \$4,783 | \$52,596 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$47,813 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$19,230 | | \$0 | \$0 | |
| | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366 updated through August 31, 2012. (Lyons) | | \$0 | -\$14,447 | | \$0 | \$0 | |
| E-16 | Misc. Steam Power Operations | 606.000 | \$35,186 | \$68,236 | \$103,422 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$35,186 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$44,502 | | \$0 | \$0 | |
| | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366 updated through August 31, 2012. (Lyons) | | \$0 | \$13,737 | | \$0 | \$0 | |
| E-17 | Steam Power Operations Rents | 607.000 | \$0 | -\$827 | -\$827 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | -\$1,068 | | \$0 | \$0 | |
| | 2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0366 updated through August 31, 2012. (Lyons) | | \$0 | \$439 | | \$0 | \$0 | |
| E-18 | Allowances | 609.000 | \$0 | -\$2,864,600 | -\$2,864,600 | \$0 | \$0 | \$0 |
| | 1. To reflect the annualized amortization of SO2 emission allowances.(Harris) | | \$0 | \$206,068 | | \$0 | \$0 | |
| | 2. To reflect the annualized use of emission allowances updated through August 31, 2012. (Majors) | | \$0 | -\$2,770,967 | | \$0 | \$0 | |
| E-22 | Main. Superv. & Eng. Steam Power | 616.000 | \$60,680 | \$0 | \$60,680 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$60,680 | \$0 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$11,356 | | \$0 | \$0 | |
| | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons) | | \$0 | -\$8,433 | | \$0 | \$0 | |
| E-23 | Maint. Of Structures - Steam Power | 611,000 | \$34,835 | \$38,043 | \$72,878 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$34,835 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$34,714 | | \$0 | \$0 | |
| | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons) | | \$0 | \$3,329 | | \$0 | \$0 | |
| E-24 | Maint. Of Boiler Plant - Steam Power | 612,000 | \$115,424 | \$485,383 | \$600,807 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$481,239 | | \$0 | \$0 | |
| | 2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons) | | \$0 | \$14,144 | | \$0 | \$0 | |
| | 3. To include an annualized level of payroll expense. (Prenger) | | \$115,424 | \$0 | | \$0 | \$0 | |
| E-25 | Maint. Of Electric Plant - Steam Power | 613,000 | \$33,113 | \$164,069 | \$197,182 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$33,113 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$153,442 | | \$0 | \$0 | |
| | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons) | | \$0 | \$40,617 | | \$0 | \$0 | |
| E-26 | Maint. Of Misc. Electric Plant - Steam Power | 614,000 | \$2,354 | \$1,850 | \$4,204 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$2,354 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of Iatan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$138 | | \$0 | \$0 | |
| | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356 updated through August 31, 2012. (Lyons) | | \$0 | \$1,722 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0176
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-34 | Prod Turbine Oper. - Super & Engnr | 646.800 | \$818 | \$0 | \$818 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$818 | \$0 | | \$0 | \$0 | |
| E-36 | Prod Turbine Oper | 647.000 | \$0 | \$2,605,888 | \$2,605,888 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel and purchased power expense updated through August 31, 2012. (Majors) | | \$0 | \$2,605,888 | | \$0 | \$0 | |
| E-38 | Fuel Off System Other Prod | 647.020 | \$0 | \$5,822,736 | \$5,822,736 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel and purchased power expense. (Prenger) | | \$0 | \$5,927,604 | | \$0 | \$0 | |
| | 2. To annualize fuel and purchased power expense-Firm reservation charges updated through August 31, 2012. (Majors) | | \$0 | -\$105,068 | | \$0 | \$0 | |
| E-37 | Fuel Off System Other Prod | 647.030 | \$0 | -\$4,243,675 | -\$4,243,675 | \$0 | \$0 | \$0 |
| | 1. To remove Off System sales costs in Book 20.(Harris) | | \$0 | -\$4,243,675 | | \$0 | \$0 | |
| E-38 | Fuel Other Inter/Intra S | 647.033 | \$0 | -\$1,684,129 | -\$1,684,129 | \$0 | \$0 | \$0 |
| | 1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris) | | \$0 | -\$1,684,129 | | \$0 | \$0 | |
| E-39 | Fuel Handling CT Gas Purch | 647.303 | \$489 | \$0 | \$489 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$489 | \$0 | | \$0 | \$0 | |
| E-40 | Hedging Settlements | 647.105 | \$0 | -\$1,361,694 | -\$1,361,694 | \$0 | \$0 | \$0 |
| | 1.To include a normalized level of hedging costs for purchased power and on system generation updated through August 31, 2012. (Hyneman) | | \$0 | -\$1,361,694 | | \$0 | \$0 | |
| E-41 | Other Power Generation Expense | 648.000 | \$11,478 | \$0 | \$11,478 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$11,478 | \$0 | | \$0 | \$0 | |
| E-42 | Misc Other Power Generation Expense | 649.000 | \$6,225 | \$0 | \$6,225 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$6,225 | \$0 | | \$0 | \$0 | |
| E-45 | Other Maint - Super Eng Structure Gen & Misc | 651.000 | \$11,076 | \$210 | \$11,286 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons) | | \$0 | \$210 | | \$0 | \$0 | |
| | 2 To include an annualized level of Payroll expense.(Prenger) | | \$11,076 | \$0 | | \$0 | \$0 | |
| E-46 | Other General Maintenance of Structures | 652.000 | \$1,325 | \$8,369 | \$9,694 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons) | | \$0 | \$8,369 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$1,325 | \$0 | | \$0 | \$0 | |
| E-47 | Other General Maintenance of General Plant | 553.000 | \$33,952 | \$7,357 | \$41,309 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons) | | \$0 | \$7,357 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$33,952 | \$0 | | \$0 | \$0 | |
| E-48 | Other General Maintenance of Misc. General Plant | 554.000 | \$1 | -\$20 | -\$19 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Other Production Maintenance Expense 2- year average.(Lyons) | | \$0 | -\$20 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$1 | \$0 | | \$0 | \$0 | |
| E-52 | Purch. Pwr. Energy and Capacity | 555.000 | \$0 | \$177,080 | \$177,080 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel and purchased power expense.(Prenger) | | \$0 | \$120,173 | | \$0 | \$0 | |
| | 2. To include border customer costs through August 31, 2012. (Harris) | | \$0 | \$56,907 | | \$0 | \$0 | |
| E-53 | Purch Pwr Capacity Purch -Genin | 555.005 | \$0 | \$874,543 | \$874,543 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel and purchased power expense.(Prenger) | | \$0 | \$874,543 | | \$0 | \$0 | |
| E-54 | Purchased Power On-sys (bk10) | 555.020 | \$0 | -\$45,998,880 | -\$45,998,880 | \$0 | \$0 | \$0 |
| | 1.To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges From Acct 547, Fuel.(Hyneman) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2.To remove test year charges associated with Hedging for Purchased Power consistent with Staff's Position in GMO FAC Case No. GO-2011-0390.(Hyneman) | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. To annualize fuel and purchased power expense updated through August 31, 2012. (Majors) | | \$0 | -\$45,998,880 | | \$0 | \$0 | |
| E-55 | Base Pwr On-System Interco (bk10) | 555.021 | \$0 | -\$2,108,315 | -\$2,108,315 | \$0 | \$0 | \$0 |
| | 1. To annualize fuel and purchased power expense.(Prenger) | | \$0 | -\$2,108,315 | | \$0 | \$0 | |
| E-57 | Purch Power Off-System Sales | 555.030 | \$0 | -\$5,839,210 | -\$5,839,210 | \$0 | \$0 | \$0 |
| | 1.To remove off-system sales costs in Book 20.(Harris) | | \$0 | -\$5,839,210 | | \$0 | \$0 | |
| | 2. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-58 | Purch Power Off-System Interunit | 555.031 | \$0 | -\$869,078 | -\$869,078 | \$0 | \$0 | \$0 |
| | 1.To remove interunit off-system sales costs.(Harris) | | \$0 | -\$869,078 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-88 | Purchased Power IntraState (bk11) | 666,032 | \$0 | -\$684,737 | -\$684,737 | \$0 | \$0 | \$0 |
| | 1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris) | | \$0 | -\$684,737 | | \$0 | \$0 | |
| E-89 | Purchased Power Off-Sys WAPA | 666,035 | \$0 | -\$573,743 | -\$573,743 | \$0 | \$0 | \$0 |
| | 1.To remove off-system WAPA sales cost.(Harris) | | \$0 | -\$573,743 | | \$0 | \$0 | |
| E-82 | System Control and Load Dispatch | 556,000 | \$29,520 | \$0 | \$29,520 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pronger) | | \$29,520 | \$0 | | \$0 | \$0 | |
| E-83 | Other Production Expenses | 557,000 | \$40,898 | -\$1,061 | \$39,837 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pronger) | | \$40,898 | \$0 | | \$0 | \$0 | |
| | 2. To reflect KCPL's Adj. C&-11 to correct lobbying expenses to below the line.(Majors) | | \$0 | -\$1,061 | | \$0 | \$0 | |
| E-86 | Trans Oper Suprv and Engrg | 580,000 | -\$3,583 | \$0 | -\$3,583 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pronger) | | \$16,151 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of Incentive Compensation expense.(Pronger) | | -\$19,714 | \$0 | | \$0 | \$0 | |
| E-80 | Trans Operations Expenses | 561,000 | \$12,228 | \$421,299 | \$433,527 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pronger) | | \$12,228 | \$0 | | \$0 | \$0 | |
| | 2. To annualize SPP Schedule 1A Admin Fees for GMO-MPS as of August 31, 2012.(Hyneman) | | \$0 | \$421,299 | | \$0 | \$0 | |
| E-79 | Trans Oper- Station Expenses | 582,000 | \$4,294 | \$0 | \$4,294 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pronger) | | \$4,294 | \$0 | | \$0 | \$0 | |
| E-71 | Trans Oper-OH line Expenses | 583,000 | \$988 | \$0 | \$988 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pronger) | | \$988 | \$0 | | \$0 | \$0 | |
| E-72 | Trans of Electricity by Others | 585,000 | \$0 | \$1,144,043 | \$1,144,043 | \$0 | \$0 | \$0 |
| | 1.To annualize Account 665 Transmission Expenses as of August 31, 2012.(Hyneman) | | \$0 | \$1,144,043 | | \$0 | \$0 | |
| E-74 | Trans of Electricity Other Demand | 586,927 | \$0 | -\$4,915,609 | -\$4,915,609 | \$0 | \$0 | \$0 |
| | 1. To remove the test year Transmission expenses associated with Crossroads based on the Commission Order in Case No. ER-2012-0356.(Featherstone) | | \$0 | -\$4,915,609 | | \$0 | \$0 | |
| E-75 | Trans Oper Misc Expense | 568,000 | \$20,680 | \$116 | \$20,796 | \$0 | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$20,880 | \$0 | | \$0 | \$0 | |
| | 2. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$115 | | \$0 | \$0 | |
| E-78 | Misc. Transmission Expenses | 876,000 | \$0 | \$295,544 | \$295,544 | \$0 | \$0 | \$0 |
| | 1. To annualize SPP Schedule 1A Admin Fees for GMO- MPS as of August 31, 2012.(Hyemen) | | \$0 | \$295,544 | | \$0 | \$0 | |
| E-82 | Trans Maintenance of Structures | 889,000 | \$330 | \$2,296 | \$2,626 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons) | | \$0 | \$2,296 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$330 | \$0 | | \$0 | \$0 | |
| E-83 | Trans Maintenance of Station Equipment | 879,000 | \$10,327 | \$78,142 | \$88,469 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons) | | \$0 | \$78,142 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$10,327 | \$0 | | \$0 | \$0 | |
| E-84 | Trans Maintenance of Overhead Lines | 871,000 | \$1,501 | \$92,897 | \$94,398 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons) | | \$0 | \$88,647 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$1,501 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$24,250 | | \$0 | \$0 | |
| E-85 | Trans Maintenance of Underground Lines | 872,000 | \$12 | -\$33 | -\$21 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons) | | \$0 | -\$33 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$12 | \$0 | | \$0 | \$0 | |
| E-86 | Trans Maintenance of Misc. Trans Plant | 873,000 | \$97 | -\$113 | -\$16 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons) | | \$0 | -\$113 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$97 | \$0 | | \$0 | \$0 | |
| E-81 | Dist. Oper. Supp. & Engineering | 880,000 | -\$87,049 | \$0 | -\$87,049 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$41,118 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger) | | -\$128,165 | \$0 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Income Statement Detail

| A | B | C | D | E | F | G | H | I |
|--------------------|---|----------------|--------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------------|----------------------------------|
| Income Adj. Number | Income Adjustment Description | Account Number | Company Adjustment Labor | Company Adjustment Non Labor | Company Adjustments Total | Jurisdictional Adjustment Labor | Jurisdictional Adjustment Non Labor | Jurisdictional Adjustments Total |
| E-02 | Distrb Oper - Load Dispatching | 681.000 | \$7,384 | \$0 | \$7,384 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$7,384 | \$0 | | \$0 | \$0 | |
| E-03 | Distrb Oper - Station Expense | 682.000 | \$2,527 | \$0 | \$2,527 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$2,527 | \$0 | | \$0 | \$0 | |
| E-04 | Distrb Oper OH Line Expense | 683.000 | \$28,836 | \$1,533 | \$29,889 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$28,811 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger) | | -\$175 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj.CS-11 to correct for reversal of expense entries.(Majors) | | \$0 | \$1,533 | | \$0 | \$0 | |
| E-05 | Distrb Oper UG Line Expense | 684.000 | \$8,392 | \$28,492 | \$37,884 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$8,392 | \$0 | | \$0 | \$0 | |
| | 2. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors) | | \$0 | \$25,766 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors) | | \$0 | \$3,724 | | \$0 | \$0 | |
| E-06 | Distrb Oper Street Light & Signal Expense | 685.000 | \$1 | \$0 | \$1 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$1 | \$0 | | \$0 | \$0 | |
| E-07 | Distrb Oper Meter Expense | 686.000 | \$37,103 | \$36,804 | \$73,707 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$37,103 | \$0 | | \$0 | \$0 | |
| | 2. To reflect KCPL's Adj CS-11 to correct for reversal of expense entries.(Majors) | | \$0 | \$36,804 | | \$0 | \$0 | |
| E-08 | Distrb Oper Customer Install Expense | 687.000 | \$1,875 | \$0 | \$1,875 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$1,875 | \$0 | | \$0 | \$0 | |
| E-09 | Distr Oper Misci Distr Expense | 688.000 | \$121,129 | \$13,996 | \$135,125 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$121,666 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger) | | -\$437 | \$0 | | \$0 | \$0 | |
| | 3. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj CS-11 to correct for reversal of expense entries.(Majors) | | \$0 | \$13,996 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-103 | Distrib Maint-Supply & Engineering | \$96,900 | \$972 | \$800 | \$1,472 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | \$500 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$972 | \$0 | | \$0 | \$0 | |
| E-104 | Distrib Maint-Structures | \$91,000 | \$6,209 | \$13,946 | \$19,755 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | \$13,946 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$6,209 | \$0 | | \$0 | \$0 | |
| E-105 | Distrib Maint-Station Equipment | \$92,900 | \$6,032 | \$36,751 | \$42,743 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | \$31,668 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$6,032 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$4,885 | | \$0 | \$0 | |
| E-106 | Distrib Maint-OH Lines | \$93,900 | \$46,813 | \$307,681 | \$354,494 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | \$142,070 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$46,743 | \$0 | | \$0 | \$0 | |
| | 3. To reflect an annualized level for Incentive Compensation expense.(Prenger) | | -\$130 | \$0 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$164,412 | | \$0 | \$0 | |
| | 5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$1,399 | | \$0 | \$0 | |
| E-107 | Distrib Maint-Maint Underground Lines | \$94,000 | \$9,605 | \$2,172 | \$11,777 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | \$2,172 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$9,605 | \$0 | | \$0 | \$0 | |
| E-108 | Distrib Maint-Maint Line Transformers | \$95,000 | \$5,075 | \$36,121 | \$41,196 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | \$36,526 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$5,075 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$8,685 | | \$0 | \$0 | |
| E-109 | Distrib Maint- Maint St. Lights/Signal | \$96,000 | \$4,718 | \$84,190 | \$88,908 | \$0 | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | \$93,315 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$4,716 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$93 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$782 | | \$0 | \$0 | |
| E-110 | Distrib Main-Maint of Meters | 897.000 | \$2,200 | -\$12,892 | -\$10,692 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | -\$12,892 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$2,200 | \$0 | | \$0 | \$0 | |
| E-111 | Distrib Main-Maint Misc Distrib Pln | 898.000 | \$4,256 | -\$53,841 | -\$49,585 | \$0 | \$0 | \$0 |
| | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) | | \$0 | -\$53,841 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$4,256 | \$0 | | \$0 | \$0 | |
| E-115 | Customer Acct Supervy Exp | 901.000 | -\$1,712 | \$0 | -\$1,712 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense.(Prenger) | | \$13,150 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger) | | -\$14,862 | \$0 | | \$0 | \$0 | |
| E-116 | Cust Accts Meter Reading Expense | 902.000 | \$25,428 | -\$2,396,096 | -\$2,370,668 | \$0 | \$0 | \$0 |
| | 1. To remove outsourced meter reading expense.(Lyons) | | \$0 | -\$2,396,213 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$25,428 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj.CS-11 to correct for reversal of expense entries.(Majors) | | \$0 | \$60,127 | | \$0 | \$0 | |
| E-117 | Customer Accts Records and Collection | 903.000 | \$146,645 | \$6,530 | \$153,175 | \$0 | \$220,275 | \$220,275 |
| | 1. To reflect interest at 4.25%(Prime rate 3/31/12 plus 1%) on balance of Acct. 236 ending 3/31/12(Gaskins) | | \$0 | \$0 | | \$0 | \$220,275 | |
| | 2. To include an annualized level of payroll expense.(Prenger) | | \$146,645 | \$0 | | \$0 | \$0 | |
| | 3. To include an annualized level of credit/debit card expense through August 31, 2012. (Lyons) | | \$0 | \$6,530 | | \$0 | \$0 | |
| E-118 | Uncollectible Accounts Expense | 904.000 | \$0 | \$229,511 | \$229,511 | \$0 | \$0 | \$0 |
| | 1.To include an annualized level of bad debt expense. (Lyons) | | \$0 | \$229,511 | | \$0 | \$0 | |
| E-119 | Misc Customer Accts Expense | 906.000 | \$3,482 | \$606,883 | \$610,365 | \$0 | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0176
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$3,482 | \$0 | | \$0 | \$0 | |
| | 2. To annualize bank fees for the sale of accounts receivable.(Harris) | | \$0 | \$506,883 | | \$0 | \$0 | |
| | 3 | | \$0 | \$0 | | \$0 | \$0 | |
| E-122 | Customer Service Superv. Exp. | 907,000 | \$4,577 | \$0 | \$4,577 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$4,577 | \$0 | | \$0 | \$0 | |
| E-123 | Customer Assistance Expense | 908,000 | \$1,881 | \$2,379,084 | \$2,380,965 | \$0 | \$0 | \$0 |
| | 1. To include amortization for Vintage 2 ER-2010-0356 DSM deferral.(Lyons) | | \$0 | \$907,628 | | \$0 | \$0 | |
| | 2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral updated through August 31, 2012.(Lyons) | | \$0 | \$1,281,411 | | \$0 | \$0 | |
| | 3. To include an annualized level of payroll expense.(Pranger) | | \$1,881 | \$0 | | \$0 | \$0 | |
| | 4. To include an annualized level of advertising expense.(Pranger) | | \$0 | -\$108 | | \$0 | \$0 | |
| | 6. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors) | | \$0 | \$117,500 | | \$0 | \$0 | |
| | 6. To include ERPP amortization of a 3-year period.(Lyons) | | \$0 | \$72,331 | | \$0 | \$0 | |
| E-124 | Instructional Advertising Expense | 909,000 | \$2,050 | \$39,061 | \$41,111 | \$0 | \$0 | \$0 |
| | 1. To include DSM advertising costs.(Lyons) | | \$0 | \$10,716 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expense.(Pranger) | | \$2,050 | \$0 | | \$0 | \$0 | |
| | 3. To include an annualized level of advertising expense.(Pranger) | | \$0 | -\$285 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors) | | \$0 | \$28,630 | | \$0 | \$0 | |
| E-125 | Misc Customer Accounts and Info Exp | 910,000 | \$1,854 | \$2,169,836 | \$2,171,690 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$12,451 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of Incentive Compensation expense.(Pranger) | | -\$19,797 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj CS-11 to correct lobbying expenses to below the line.(Majors) | | \$0 | -\$133 | | \$0 | \$0 | |
| | 4. To include an annualized level of Renewable Energy Costs through August 31, 2012.(Lyons) | | \$0 | \$1,361,281 | | \$0 | \$0 | |
| | 6. To include a 3-Year Amortization of deferred Renewable Energy Costs.(Lyons) | | \$0 | \$808,688 | | \$0 | \$0 | |
| E-126 | Sales Supervision | 911,000 | \$14 | \$0 | \$14 | \$0 | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$14 | \$0 | | \$0 | \$0 | |
| E-129 | Sales Expense | 812,000 | \$4,898 | \$0 | \$4,898 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$4,896 | \$0 | | \$0 | \$0 | |
| E-131 | Misc. Sales Expense | 816,000 | \$277 | \$0 | \$277 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$277 | \$0 | | \$0 | \$0 | |
| E-136 | Admin & Gen Administrative Salaries-Allocated | 920,900 | -\$2,327,473 | -\$1,544,318 | -\$3,871,791 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$299,332 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level of Incentive Compensation expenses.(Prenger) | | -\$169,736 | \$0 | | \$0 | \$0 | |
| | 3. To remove test year MPS expenses related to KCPL's ORVS employee severance program.(Hyneman) | | -\$2,457,069 | \$0 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses (Prenger) | | \$0 | -\$1,183,870 | | \$0 | \$0 | |
| | 5. To reflect KCPL's Adj.CS-11 to remove executive discretionary bonuses and executive severance payments.(Majors) | | \$0 | -\$360,448 | | \$0 | \$0 | |
| E-136 | Admin & Gen Administrative Salaries-100% | 920,900 | \$0 | -\$295,456 | -\$295,456 | \$0 | \$0 | \$0 |
| | 1. To remove test year transition costs amortizations.(Majors) | | \$0 | -\$295,456 | | \$0 | \$0 | |
| E-137 | A & O Expenses | 921,000 | -\$44,802 | -\$4,893 | -\$49,695 | \$0 | \$0 | \$0 |
| | 1.To remove employee separation (ORVS) expenses booked to account 921 (career transition services). (Hyneman) | | -\$44,802 | \$0 | | \$0 | \$0 | |
| | 2. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 3. To correct expense report items to below the line.(Majors) | | \$0 | -\$977 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj CS-11 to correct lobbying expense to below the line.(Majors) | | \$0 | -\$18 | | \$0 | \$0 | |
| | 5. To reflect KCPL's Adj CS-11 to correct reversals of expense entries.(Majors) | | \$0 | \$404 | | \$0 | \$0 | |
| | 6. To reflect KCPL's Adj.CS-11 to remove spousal travel.(Majors) | | \$0 | -\$87 | | \$0 | \$0 | |
| | 7. To include an annualized level of Istan 2 O&M expenses for the 12-month period ending August 31, 2012. (Lyons) | | \$0 | \$1,070 | | \$0 | \$0 | |
| | 8. To include a 3-Year Amortization of the excess Istan 2 O&M costs over the base level tracker established in Case No. ER-2010-0355 updated through August 31, 2012. (Lyons) | | \$0 | -\$5,086 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-138 | A & G Expenses Transferred | 922,000 | -\$8,016 | \$0 | -\$8,016 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | -\$8,016 | \$0 | | \$0 | \$0 | |
| E-140 | Outside Services Employed-Allocated | 923,000 | \$0 | -\$322,673 | -\$322,673 | \$0 | \$0 | \$0 |
| | 1. To reflect KCPL's Adj.CS-11 to remove expenses related to Aquila Headquarters and former executive.(Majors) | | \$0 | -\$141,524 | | \$0 | \$0 | |
| | 2. To reflect KCPL's Adj.CS-11 to remove Goldman Sachs consulting fees and executive consulting fees.(Majors) | | \$0 | -\$361,447 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$298 | | \$0 | \$0 | |
| E-141 | Outside Services Employed-100% | 923,000 | \$0 | -\$650,003 | -\$650,003 | \$0 | \$0 | \$0 |
| | 1. To remove test year transition costs amortization.(Majors) | | \$0 | -\$650,003 | | \$0 | \$0 | |
| E-142 | Property Insurance | 924,000 | \$0 | \$106,836 | \$106,836 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of insurance expense.(Gaskins) | | \$0 | \$106,836 | | \$0 | \$0 | |
| E-143 | Injuries and Damages | 925,000 | -\$478 | -\$214,830 | -\$215,308 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of Injuries & Damages.(Gaskins) | | \$0 | -\$593,470 | | \$0 | \$0 | |
| | 2. To include an annualized level of payroll expenses.(Pranger) | | -\$478 | \$0 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj.CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation.(Majors) | | \$0 | \$360,597 | | \$0 | \$0 | |
| | 4. To include an annualized level of insurance expense.(Gaskins) | | \$0 | \$16,043 | | \$0 | \$0 | |
| E-144 | Employee Pensions and Benefits-Allocated | 926,000 | \$208,302 | \$6,059,296 | \$6,267,597 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$2,116 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level for other benefits.(Pranger) | | \$156,614 | \$0 | | \$0 | \$0 | |
| | 3. To reflect an annualized level of 401K expenses.(Pranger) | | \$47,372 | \$0 | | \$0 | \$0 | |
| | 4. To adjust GMO SERP payments for reasonableness and proper allocation to Acct 926 Employee Benefits.(Hyneman) | | \$0 | -\$121,807 | | \$0 | \$0 | |
| | 5. To annualized account 926 FAS 106 GMO MPS OPEB expense.(Hyneman) | | \$0 | -\$113,775 | | \$0 | \$0 | |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 6. To annualize MPS Pension expense based on ER-2010-0356 Stipulation - 12 yr avg MPS projected share of FAS 87 regulatory expense including funded status adjustment (Hyneman) | | \$0 | \$6,294,677 | | \$0 | \$0 | |
| E-146 | Employee Pensions and Benefits-100% | 026.000 | \$0 | \$1,825,113 | \$1,825,113 | \$0 | \$0 | \$0 |
| | 1.To annualize 3/31/12 MPS ERISA pension asset balance over 60 months(Hyneman) | | \$0 | \$1,825,113 | | \$0 | \$0 | |
| E-147 | MPSC Assessment | 026.001 | \$18,129 | \$171,205 | \$189,334 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$18,129 | \$0 | | \$0 | \$0 | |
| | 2. To reflect the most current MPSC assessment amount.(Pranger) | | \$0 | \$171,205 | | \$0 | \$0 | |
| E-148 | FERC Assessment | 026.003 | \$1,192 | \$22,806 | \$23,998 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$1,192 | \$0 | | \$0 | \$0 | |
| | 2. To reflect the most current FERC assessment amount as of August 31, 2012. (Hyneman) | | \$0 | \$22,806 | | \$0 | \$0 | |
| E-149 | Reg Comm Exp- Mo. Proceeding | 026.011 | \$0 | \$268,628 | \$268,628 | \$0 | \$0 | \$0 |
| | 1. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors) | | \$0 | -\$875 | | \$0 | \$0 | |
| | 2. To reflect KCPL's Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0365.(Majors) | | \$0 | -\$95,138 | | \$0 | \$0 | |
| | 3. To reflect KCPL's Adj. CS-11 to remove over amortization of 2007 rate case expenses. (Majors) | | \$0 | -\$158,966 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj. CS-11 to remove Nextsource rate case expenses.(Majors) | | \$0 | -\$21,938 | | \$0 | \$0 | |
| | 5.To remove test year amortization of 2009 Rate Case expenses. (Majors) | | \$0 | -\$128,700 | | \$0 | \$0 | |
| | 6. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years.(Majors) | | \$0 | \$427,228 | | \$0 | \$0 | |
| | 7. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors) | | \$0 | \$86,734 | | \$0 | \$0 | |
| | 8. To include a normalized level of rate case expenses over 3 years.(Majors) | | \$0 | \$148,283 | | \$0 | \$0 | |
| E-151 | Reg. Comm. Load Research | 026.030 | \$459 | \$0 | \$459 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$459 | \$0 | | \$0 | \$0 | |
| E-152 | Reg. Comm. Misc. Tariff Billing | 026.040 | \$339 | \$0 | \$339 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Pranger) | | \$339 | \$0 | | \$0 | \$0 | |
| E-154 | Miscellaneous A&G Expenses | 030.000 | \$4,060 | -\$45,266 | -\$41,206 | \$0 | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Adjustments to Income Statement Detail

| A Income Adj. Number | B Income Adjustment Description | C Amount 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 level of payroll expense. (Prenger) | | \$1,080 | \$0 | | \$0 | \$0 | |
| | 2. To reflect an annualized level for dues & donations expense.(Prenger) | | \$0 | -\$24,088 | | \$0 | \$0 | |
| | 3. No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| | 4. To reflect KCPL's CS-11 Removal of Long-Term Incentive Program Equity Expenses.(Prenger) | | \$0 | -\$83,698 | | \$0 | \$0 | |
| | 5. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$18 | | \$0 | \$0 | |
| | 6. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$62,826 | | \$0 | \$0 | |
| | 7. To reflect KCPL's Adj.CS-11 to remove spousal travel(Majors) | | \$0 | -\$14 | | \$0 | \$0 | |
| E-166 | General Advertising Expense | \$90,100 | \$1,070 | -\$27,267 | -\$26,197 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$1,070 | \$0 | | \$0 | \$0 | |
| | 2. To include an annualized level of advertising expense.(Prenger) | | \$0 | -\$27,267 | | \$0 | \$0 | |
| E-164 | Admin & General Expense-Rents | \$31,000 | \$0 | -\$35,969 | -\$35,969 | \$0 | -\$148,992 | -\$148,992 |
| | 1. To reflect an annualized level of lease expense.(Prenger) | | \$0 | \$381,649 | | \$0 | \$0 | |
| | 2. To include costs associated with the lease abatement period.(Prenger) | | \$0 | \$0 | | \$0 | -\$148,992 | |
| | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors) | | \$0 | \$6,857 | | \$0 | \$0 | |
| | 4. To reflect KCPL's Adj. CS-11 to establish a rent abatement regulatory liability.(Majors) | | \$0 | -\$1,058,590 | | \$0 | \$0 | |
| | 5. To reflect KCPL's Adj. CS-11 to correct for additional rent payment in the test year.(Majors) | | \$0 | \$56,325 | | \$0 | \$0 | |
| E-167 | A&G Transportation Expenses | \$33,000 | \$0 | -\$1,592,421 | -\$1,592,421 | \$0 | \$0 | \$0 |
| | 1. To eliminate depreciation expense on transportation equipment charged to O&M(Gaskina) | | \$0 | -\$1,592,421 | | \$0 | \$0 | |
| E-168 | Miscellaneous Settlement Case No. ER-2012-0175 October 18, 2012 | | \$0 | \$6,380,000 | \$6,380,000 | \$0 | \$0 | \$0 |
| | 1. To include the Miscellaneous settlement in Case No. ER- 2012-0175 October 18,2012. | | \$0 | \$6,380,000 | | \$0 | \$0 | |
| E-169 | Miscellaneous Settlement # 2 Case No. ER-2012-0175 | | \$0 | \$1,000,000 | \$1,000,000 | \$0 | \$0 | \$0 |
| | 1. To include the Miscellaneous settlement # 2 in Case No. ER-2012-0175. | | \$0 | \$1,000,000 | | \$0 | \$0 | |
| E-180 | Annualized level of Renewable Energy Costs per Suppuation and Agreement in Case No. ER-2012-0175 | | \$0 | -\$1,381,281 | -\$1,381,281 | \$0 | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To remove the annualized level of renewable standard energy costs as per Stipulation and agreement and identify in account 910 as adjustment E-125.4 | | \$0 | -\$1,381,281 | | \$0 | \$0 | |
| E-163 | Maint. Of General Plant | 935,000 | \$2,667 | -\$297,783 | -\$295,116 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of payroll expense. (Prenger) | | \$2,667 | \$0 | | \$0 | \$0 | |
| | 2. To reflect KCPL's Adj.CS-11 to correct for reversal of expense entries.(Majors) | | \$0 | \$47,640 | | \$0 | \$0 | |
| | 3. To include an annualized level of general maintenance.(Lyons) | | \$0 | -\$345,403 | | \$0 | \$0 | |
| E-167 | Depreciation Expense, Dep. Exp. | 703,000 | \$0 | \$0 | \$0 | \$0 | -\$2,216,734 | -\$2,216,734 |
| | 1. To Annualize Depreciation Expense | | \$0 | \$0 | | \$0 | -\$2,216,734 | |
| E-170 | Depreciation Reserve Amortizations | 703,000 | \$0 | \$0 | \$0 | \$0 | -\$40,803 | -\$40,803 |
| | 1. To remove test year costs related to the Sibley AAO as per Stipulation and Agreement in Case No ER-2012-0175, October 2012.(Lyons) | | \$0 | \$0 | | \$0 | -\$40,803 | |
| E-173 | Amort. LTD Term Electric Plant | 704,000 | \$0 | -\$138,855 | -\$138,855 | \$0 | \$0 | \$0 |
| | 1. To include amortization of LTD-Term Electric Plant updated through August 31, 2012.(Gaskins) | | \$0 | -\$138,855 | | \$0 | \$0 | |
| E-174 | Amortization of Intangible Plant-Software | 705,010 | \$0 | \$1,132,288 | \$1,132,288 | \$0 | \$0 | \$0 |
| | 1. To include amortization of Intangible Plant Software updated through August 31, 2012.(Gaskins) | | \$0 | \$1,132,288 | | \$0 | \$0 | |
| E-175 | Amortization of Other Intangible Plant | 705,010 | \$0 | \$587,667 | \$587,667 | \$0 | \$0 | \$0 |
| | 1. To include an annualized level of interest expense for the AAO EO-80-101 and EO-83-37-Removed adjustment as per Stipulation and Agreement in Case No. ER-2012-0175. (Lyons) | | \$0 | \$0 | | \$0 | \$0 | |
| | 2. To include amortization of Other intangible Plant.(Gaskins) | | \$0 | \$587,667 | | \$0 | \$0 | |
| E-176 | Item 1 & 2 Common Regulatory Asset Amortization | 705,000 | \$0 | \$280,778 | \$280,778 | \$0 | \$0 | \$0 |
| | 1. To annualize the amortization of Item 1 Common only Regulatory Asset "Vintage 1" over 27 years.(Majors) | | \$0 | \$62,698 | | \$0 | \$0 | |
| | 2. To amortize Item 1 Common only Regulatory Asset "Vintage 2" over 25.4 years.(Majors) | | \$0 | \$34,996 | | \$0 | \$0 | |
| | 3. To amortize Item 2 and Common Regulatory Asset "Vintage 1" over 47.7 years.(Majors) | | \$0 | \$64,441 | | \$0 | \$0 | |
| | 4. To amortize Item 2 and Common Regulatory Asset "Vintage 2" over 46.1 years.(Majors) | | \$0 | \$128,743 | | \$0 | \$0 | |
| E-187 | Property Taxes - Elec | 706,120 | \$0 | \$1,421,827 | \$1,421,827 | \$0 | \$0 | \$0 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
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 |
|----------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 1. To include an annualized level of property taxes.(Gaskins) | | \$0 | \$1,421,827 | | \$0 | \$0 | |
| E-188 | F.I.C.A. Taxes | 708.142 | \$0 | -\$148,277 | -\$148,277 | \$0 | \$0 | \$0 |
| | 1. To remove QRVS Payroll Taxes booked in test year.(Hyneman) | | \$0 | -\$148,277 | | \$0 | \$0 | |
| E-191 | Connet Payroll Tax | 708.160 | \$184,876 | \$0 | \$184,876 | \$0 | \$0 | \$0 |
| | 1. To reflect an annualized level of payroll taxes.(Prenger) | | \$184,876 | \$0 | | \$0 | \$0 | |
| E-196 | Current Income Taxes | 708.191 | \$0 | \$0 | \$0 | \$0 | \$22,501,920 | \$22,501,920 |
| | 1. To Annualize Current Income Taxes | | \$0 | \$0 | | \$0 | \$22,501,920 | |
| | No Adjustment | | \$0 | \$0 | | \$0 | \$0 | |
| E-198 | Deferred Income Taxes - Def. Inc. Tax | 710.110 | \$0 | \$0 | \$0 | \$0 | -\$8,890,428 | -\$8,890,428 |
| | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax. | | \$0 | \$0 | | \$0 | -\$8,890,428 | |
| E-202 | Amort Fed Def Inc Tax | 711.110 | \$0 | \$0 | \$0 | \$0 | -\$5,838,262 | -\$5,838,262 |
| | 1. To Annualize Amort Fed Def Inc Tax | | \$0 | \$0 | | \$0 | -\$5,838,262 | |
| Total Operating Revenues | | | \$0 | \$0 | \$0 | \$0 | -\$23,858,842 | -\$23,858,842 |
| Total Operating & Maint. Expense | | | -\$916,243 | -\$33,238,084 | -\$34,150,337 | \$0 | \$5,585,978 | \$5,585,978 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Income Tax Calculation

| Line Number | A Description | B Percentage Rate | C Test Year | D 7.13% Return | E 7.38% Return | F 7.65% Return |
|-------------|--|----------------------|----------------|-------------------|-------------------|-------------------|
| 1 | TOTAL NET INCOME BEFORE TAXES | | \$143,808,432 | \$134,171,471 | \$139,998,262 | \$145,802,899 |
| 2 | ADD TO NET INCOME BEFORE TAXES | | | | | |
| 3 | Book Depreciation Expense | | \$83,608,503 | \$63,608,503 | \$63,608,503 | \$63,608,503 |
| 4 | Book Transport Deprc Exp to Maint Expense | | \$0 | \$0 | \$0 | \$0 |
| 5 | 50% Meals & Entertainment | | \$116,795 | \$116,795 | \$116,795 | \$116,795 |
| 6 | Book Nuclear Fuel Amortization | | \$0 | \$0 | \$0 | \$0 |
| 7 | Book Amortization Expense | | \$1,763,007 | \$1,763,007 | \$1,763,007 | \$1,763,007 |
| 8 | TOTAL ADD TO NET INCOME BEFORE TAXES | | \$85,488,305 | \$65,488,305 | \$65,488,305 | \$65,488,305 |
| 9 | SUBT. FROM NET INC. BEFORE TAXES | | | | | |
| 10 | Interest Expense calculated at the Rate of | 2.8980% | \$39,557,881 | \$39,557,881 | \$39,557,881 | \$39,557,881 |
| 11 | Tax Straight-Line Depreciation | | \$107,781,125 | \$107,781,125 | \$107,781,125 | \$107,781,125 |
| 12 | Production Income Deduction | | \$0 | \$0 | \$0 | \$0 |
| 13 | IRS Nuclear Fuel Amortization | | \$0 | \$0 | \$0 | \$0 |
| 14 | IRS Amortization Deduction | | \$1,103,251 | \$1,103,251 | \$1,103,251 | \$1,103,251 |
| 15 | TOTAL SUBT. FROM NET INC. BEFORE TAXES | | \$148,442,257 | \$148,442,257 | \$148,442,257 | \$148,442,257 |
| 16 | NET TAXABLE INCOME | | \$80,854,480 | \$51,217,519 | \$57,044,310 | \$62,848,947 |
| 17 | PROVISION FOR FED. INCOME TAX | | | | | |
| 18 | Net Taxable Inc. - Fed. Inc. Tax | | \$60,854,480 | \$51,217,519 | \$57,044,310 | \$62,848,947 |
| 19 | Deduct Missouri Income Tax at the Rate of | 100.000% | \$3,172,508 | \$2,670,108 | \$2,973,874 | \$3,276,485 |
| 20 | Deduct City Inc Tax - Fed. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 21 | Federal Taxable Income - Fed. Inc. Tax | | \$57,881,972 | \$48,547,411 | \$54,070,436 | \$59,572,462 |
| 22 | Federal Income Tax at the Rate of | See Tax Table | \$20,188,691 | \$16,991,594 | \$18,924,653 | \$20,850,362 |
| 23 | Subtract Federal Income Tax Credits | | \$0 | \$0 | \$0 | \$0 |
| 24 | Wind Production Tax Credit | | \$0 | \$0 | \$0 | \$0 |
| 25 | Net Federal Income Tax | | \$20,188,691 | \$16,991,594 | \$18,924,653 | \$20,850,362 |
| 26 | | | | | | |
| 28 | PROVISION FOR MO. INCOME TAX | | | | | |
| 27 | Net Taxable Income - MO. Inc. Tax | | \$60,854,480 | \$51,217,519 | \$57,044,310 | \$62,848,947 |
| 28 | Deduct Federal Income Tax at the Rate of | 50.000% | \$10,094,346 | \$8,495,797 | \$9,482,327 | \$10,425,181 |
| 29 | Deduct City Income Tax - MO. Inc. Tax | | \$0 | \$0 | \$0 | \$0 |
| 30 | Missouri Taxable Income - MO. Inc. Tax | | \$50,760,134 | \$42,721,722 | \$47,561,983 | \$52,423,766 |
| 31 | Missouri Income Tax at the Rate of | 6.250% | \$3,172,508 | \$2,670,108 | \$2,973,874 | \$3,276,485 |
| 32 | PROVISION FOR CITY INCOME TAX | | | | | |
| 33 | Net Taxable Income - City Inc. Tax | | \$80,854,480 | \$51,217,519 | \$57,044,310 | \$62,848,947 |
| 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 | | \$60,854,480 | \$51,217,519 | \$57,044,310 | \$62,848,947 |
| 37 | City Income Tax at the Rate of | 0.000% | \$0 | \$0 | \$0 | \$0 |
| 38 | SUMMARY OF CURRENT INCOME TAX | | | | | |
| 39 | Federal Income Tax | | \$20,188,691 | \$16,991,594 | \$18,924,653 | \$20,850,362 |
| 40 | State Income Tax | | \$3,172,508 | \$2,670,108 | \$2,973,874 | \$3,276,485 |
| 41 | City Income Tax | | \$0 | \$0 | \$0 | \$0 |
| 42 | TOTAL SUMMARY OF CURRENT INCOME TAX | | \$23,361,199 | \$19,661,702 | \$21,898,527 | \$24,126,847 |
| 43 | DEFERRED INCOME TAXES | | | | | |
| 44 | Deferred Income Taxes - Def. Inc. Tax. | | \$18,029,714 | \$18,029,714 | \$18,029,714 | \$18,029,714 |
| 45 | Amortization of Deferred ITC | | -\$677,564 | -\$677,564 | -\$677,564 | -\$677,564 |
| 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 | TOTAL DEFERRED INCOME TAXES | | \$17,198,473 | \$17,198,473 | \$17,198,473 | \$17,198,473 |
| 50 | TOTAL INCOME TAX | | \$40,559,672 | \$36,860,175 | \$39,097,000 | \$41,325,320 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Income Tax Calculation

| Line Number | A Description | B Percentage Rate | C Test Year | D 7.13% Return | E 7.38% Return | F 7.65% Return |
|----------------|------------------|-------------------------|-------------------|----------------------|----------------------|----------------------|
|----------------|------------------|-------------------------|-------------------|----------------------|----------------------|----------------------|

| Federal Tax Table | | | | | | |
|-----------------------------------|--|--|---------------------|---------------------|---------------------|---------------------|
| Federal Income Taxes | | | \$57,681,972 | \$48,547,411 | \$64,070,436 | \$59,572,462 |
| 15% on first \$50,000 | | | \$7,500 | \$7,500 | \$7,500 | \$7,500 |
| 25% on next \$25,000 | | | \$6,250 | \$6,250 | \$6,250 | \$6,250 |
| 34% > \$75,000 < \$100,001 | | | \$8,500 | \$8,500 | \$8,500 | \$8,500 |
| 39% > \$100,000 < \$335,001 | | | \$91,650 | \$91,650 | \$91,650 | \$91,650 |
| 34% > \$335,000 < \$10,000,001 | | | \$3,286,100 | \$3,286,100 | \$3,286,100 | \$3,286,100 |
| 35% > \$10MM < \$15,000,001 | | | \$1,750,000 | \$1,750,000 | \$1,750,000 | \$1,750,000 |
| 38% > \$15MM < \$18,333,334 | | | \$1,266,667 | \$1,266,667 | \$1,266,667 | \$1,266,667 |
| 35% > \$18,333,333 | | | \$13,772,024 | \$10,574,927 | \$12,507,986 | \$14,433,695 |
| Total Federal Income Taxes | | | \$20,188,691 | \$16,991,694 | \$18,924,563 | \$20,860,362 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Capital Structure Schedule

| Line Number | Description | Dollar Amount | Percentage of Total Capital Structure | Embedded Cost of Capital | Weighted Cost of Capital 8.00% | Weighted Cost of Capital 8.50% | Weighted Cost of Capital 9.00% |
|-------------|-------------------------------|------------------------|---------------------------------------|--------------------------|--------------------------------|--------------------------------|--------------------------------|
| 1 | Common Stock | \$3,389,546,000 | 52.56% | | 4.205% | 4.468% | 4.730% |
| 2 | Equity Units-Taxable | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 3 | Preferred Stock | \$39,000,000 | 0.60% | 4.29% | 0.026% | 0.026% | 0.026% |
| 4 | Long Term Debt | \$3,020,412,000 | 46.84% | 6.19% | 2.898% | 2.898% | 2.898% |
| 5 | Short Term Debt | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 6 | Equity Units-Deductible | \$0 | 0.00% | 0.00% | 0.000% | 0.000% | 0.000% |
| 7 | TOTAL CAPITALIZATION | \$6,448,958,000 | 100.00% | | 7.129% | 7.392% | 7.654% |
| 8 | PreTax Cost of Capital | | | | 9.765% | 10.192% | 10.617% |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Rate Revenue Summary

| A Line Number | B Description | C As Billed | D Update Period Adjustment | E Adjustments | | | |
|---------------------|-------------------------------------|----------------|----------------------------------|---|--|--|----------------------------|
| | | | | F Adjustment for Billing Corrections | G Adjustment for Rate Switchers | H Annualization for Rate Change | I Weather Adjustment |
| 1 | MISSOURI RATE REVENUES | | | | | | |
| 2 | RATE REVENUE BY RATE SCHEDULE | | | | | | |
| 3 | Residential | \$291,883,814 | \$161,143 | \$0 | \$0 | \$4,914,580 | -\$3,644,975 |
| 4 | Small General Service | \$75,691,630 | \$1,174,513 | \$0 | \$0 | \$1,415,953 | -\$409,025 |
| 5 | Large General Service | \$68,444,001 | \$2,667,819 | \$0 | -\$1,531,061 | \$1,307,787 | -\$185,636 |
| 6 | Large Power | \$81,512,046 | \$1,058,241 | -\$211,118 | \$294,753 | \$1,677,633 | \$0 |
| 7 | Special | \$464,218 | -\$997 | \$0 | \$0 | \$9,573 | \$0 |
| 8 | Lighting | \$8,929,802 | \$219,800 | \$0 | \$0 | \$159,295 | \$0 |
| 9 | TOTAL RATE REVENUE BY RATE SCHEDULE | \$526,925,511 | \$5,280,519 | -\$211,118 | -\$1,236,308 | \$9,484,821 | -\$4,239,636 |
| 10 | OTHER RATE REVENUE | | | | | | |
| 11 | Adjust to G/L | \$760,590 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 12 | TOTAL OTHER RATE REVENUE | \$760,590 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 13 | TOTAL MISSOURI RATE REVENUES | \$527,686,101 | \$5,280,519 | -\$211,118 | -\$1,236,308 | \$9,484,821 | -\$4,239,636 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Rate Revenue Summary

| A | B | I | J | K | L | M |
|-------------|-------------------------------------|---------------------|---|-----------------------------------|-------------------|----------------------------|
| Line Number | Description | 365 Days Adjustment | Annualization for Large Customer Load Changes | Annualization for Customer Growth | Total Adjustments | MO Adjusted Jurisdictional |
| 1 | MISSOURI RATE REVENUES | | | | | |
| 2 | RATE REVENUE BY RATE SCHEDULE | | | | | |
| 3 | Residential | \$429,322 | \$0 | \$1,205,937 | \$3,066,007 | \$294,949,821 |
| 4 | Small General Service | -\$281,747 | \$0 | -\$481,815 | \$1,437,879 | \$77,129,509 |
| 5 | Large General Service | -\$28,722 | \$0 | \$659,766 | \$2,889,953 | \$71,333,954 |
| 6 | Large Power | \$134,626 | \$1,877,505 | \$0 | \$4,831,640 | \$86,343,686 |
| 7 | Special | \$0 | \$0 | \$0 | \$8,576 | \$472,794 |
| 8 | Lighting | \$0 | \$0 | \$0 | \$379,095 | \$9,308,897 |
| 9 | TOTAL RATE REVENUE BY RATE SCHEDULE | \$273,479 | \$1,877,505 | \$1,383,888 | \$12,613,150 | \$539,538,661 |
| 10 | OTHER RATE REVENUE | | | | | |
| 11 | Adjust to G/L | \$0 | \$0 | \$0 | \$0 | \$760,590 |
| 12 | TOTAL OTHER RATE REVENUE | \$0 | \$0 | \$0 | \$0 | \$760,590 |
| 13 | TOTAL MISSOURI RATE REVENUES | \$273,479 | \$1,877,505 | \$1,383,888 | \$12,613,150 | \$540,299,251 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Summary of Net System Input Components

| A Line Number | B Jurisdiction Description | C TY As Billed kWh Sales | D Weather Adjustment | E Adjustments | | G Customer Growth Large Power Load Change | H Total kWh Sales |
|---------------------|-------------------------------|--------------------------------|----------------------------|---|----------------------|---|----------------------|
| | | | | F Large Customer Rate/Switch Annualization | F Days Adjustment | | |
| 1 | NATIVE LOAD | | | | | | |
| 2 | Missouri Retail | 5,932,869,330 | 5,481,761 | -25,751,744 | 1,349,849 | 54,633,817 | 5,968,583,013 |
| 3 | Wholesale | 27,473,000 | 224,000 | 0 | 0 | 0 | 27,697,000 |
| 4 | Non-Missouri Retail | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Firm Capacity Customers | 12,912,000 | 0 | 0 | 0 | 0 | 12,912,000 |
| 6 | Company use | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL NATIVE LOAD | 5,973,254,330 | 5,705,761 | -25,751,744 | 1,349,849 | 54,633,817 | 6,009,192,013 |
| 8 | LOSSES | | | | | 6.64% | 425,474,000 |
| 9 | NET SYSTEM INPUT | | | | | | 6,434,666,013 |

Missouri Public Service - Electric
Case No. ER-2012-0175
Test Year Ending September 30, 2011
Updated through March 31, 2012
Executive Case Summary

| Line Number | Description | Amount |
|----------------|---|-----------------|
| 1 | Total Missouri Jurisdictional Operating Revenue | \$549,081,998 |
| 2 | Total Missouri Rate Revenue By Rate Schedule | \$540,299,251 |
| 3 | Missouri Retail kWh Sales | 5,968,583,013 |
| 4 | Average Rate (Cents per kWh) | 9.052 |
| 5 | Annualized Customer Number | 244,572 |
| 6 | Profit (Return on Equity) | \$61,343,381 |
| 7 | Interest Expense | \$39,557,881 |
| 8 | Annualized Payroll | -\$909,166 |
| 9 | Utility Employees | 3,055 |
| 10 | Depreciation | \$63,649,306 |
| 11 | Net Investment Plant | \$1,510,503,028 |
| 12 | Pensions | \$20,606,091 |