

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
File No.: *ER-2010-0356*
Date Testimony Prepared: *May 10, 2011*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

**REVISED TRUE-UP DIRECT FOR THE MAY 4, 2011 COMMISSION
REPORT AND ORDER**

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

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

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

FILE NO. ER-2010-0356

Jefferson City, Missouri
May 2011

Exhibit No.: _____

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: ER-2010-0356

Date Prepared: May 10, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Rev True-Up Direct-May 2011 Commission Order

STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC

Great Plains Energy Incorporated

Greater Missouri Operations (GMO)

Test Year Ending December 31, 2009

Updated Through June 30, 2010

True-Up Through December 31, 2010

CASE NO. ER-2010-0356

Jefferson City, Missouri

May 10, 2011

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

Line Number	<u>A</u> Description	<u>B</u> 8.41% Return	<u>C</u> 8.41% Return	<u>D</u> 8.41% Return
1	Net Orig Cost Rate Base	\$1,336,350,890	\$1,336,350,890	\$1,336,350,890
2	Rate of Return	8.41%	8.41%	8.41%
3	Net Operating Income Requirement	\$112,440,564	\$112,440,564	\$112,440,564
4	Net Income Available	\$93,869,078	\$93,869,078	\$93,869,078
5	Additional Net Income Required	\$18,571,486	\$18,571,486	\$18,571,486
6	Income Tax Requirement			
7	Required Current Income Tax	\$16,806,213	\$16,806,213	\$16,806,214
8	Current Income Tax Available	\$5,234,750	\$5,234,750	\$5,234,750
9	Additional Current Tax Required	\$11,571,463	\$11,571,463	\$11,571,464
10	Revenue Requirement	\$30,142,949	\$30,142,949	\$30,142,950
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$30,142,949	\$30,142,949	\$30,142,950

Missouri Public Service - Electric
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,206,343,125
2	Less Accumulated Depreciation Reserve		\$709,460,707
3	Net Plant In Service		<u>\$1,496,882,418</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$16,860,244
6	Materials and Supplies		\$28,128,593
7	Emission Allowances		\$2,910,054
8	Prepayments - MPS		\$1,694,457
9	Fuel Inventory-Oil & Other		\$8,126,745
10	Fuel Inventory-Coal		\$18,017,248
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$6,324,263
13	Vintage 1 DSM Costs		\$768,441
14	Vintage 2 DSM Costs		\$12,526,971
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$26,950
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$364,556
17	Deferred Income Tax-Crossroads		\$0
18	Iatan 2 Regulatory Asset		\$4,191,622
19	Iatan MPS Common Regulatory Asset		\$2,304,734
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$68,524,390</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	5.8027%	\$842,778
23	State Tax Offset	5.8027%	\$132,436
24	City Tax Offset	5.8027%	\$0
25	Interest Expense Offset	17.0137%	\$8,332,844
26	Customer Advances		\$4,249,557
27	Customer Deposits		\$5,328,298
28	Deferred Income Taxes-Depreciation		\$195,020,179
29	Deferred Income Taxes on 1990 AAO		\$9,925
30	Deferred Income Taxes on 1992 AAO		\$139,901
31	Deferred Income Tax - Prudent Turbines 4 and 5		\$0
32	Deferred Income Tax-Crossroads per Commission May 2011 Order		\$15,000,000
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$229,055,918</u>
34	Total Rate Base		<u><u>\$1,336,350,890</u></u>

Missouri Public Service - Electric
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	P-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$22,507,520	P-4	-\$21,901,183	\$606,337	99.5400%	\$0	\$603,548
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,811	P-5	\$0	\$124,811	99.5400%	\$0	\$124,237
6		TOTAL PLANT INTANGIBLE	\$22,653,995		-\$21,901,183	\$752,812		\$0	\$749,343
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$40,090,829	P-11	\$0	\$40,090,829	99.5400%	\$0	\$39,906,411
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$263,141,825	P-12	\$0	\$263,141,825	99.5400%	\$0	\$261,931,373
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,676,218	P-14	\$0	\$60,676,218	99.5400%	\$0	\$60,397,107
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,997,190	P-15	\$0	\$15,997,190	99.5400%	\$0	\$15,923,603
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$844,912	P-16	\$0	\$844,912	99.5400%	\$0	\$841,025
17		TOTAL STEAM PRODUCTION - SIBLEY	\$389,061,500		\$0	\$389,061,500		\$0	\$387,271,816
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$111,111	\$466,553
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,934,964	P-20	\$0	\$18,934,964	99.5400%	\$408,358	\$19,256,221
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$59,626,406	P-21	\$0	\$59,626,406	99.5400%	\$1,430,989	\$60,783,114
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,567,818	P-22	\$0	\$42,567,818	99.5400%	\$0	\$42,372,006
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,153,192	P-23	\$0	\$19,153,192	99.5400%	\$0	\$19,065,087
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,730,865	P-24	\$0	\$6,730,865	99.5400%	\$0	\$6,699,903
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,709,231	\$1,709,231	99.5400%	\$0	\$1,701,369
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,900,620	P-26	\$0	\$1,900,620	99.5400%	\$31,919	\$1,923,796
27		TOTAL STEAM PROD. JEFFREY	\$149,270,950		\$1,709,231	\$150,980,181		\$1,982,377	\$152,268,049
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$11,211,396	P-35	-\$3,883,628	\$7,327,768	99.5400%	\$0	\$7,294,060
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$26,792,889	P-36	-\$9,281,057	\$17,511,832	99.5400%	\$0	\$17,431,278
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$347,240	P-37	-\$120,284	\$226,956	99.5400%	\$0	\$225,912
38	315.000	Steam Prod Access Equip- Iatan Com	\$355,242	P-38	-\$123,056	\$232,186	99.5400%	\$0	\$231,118
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$38,706,767		-\$13,408,025	\$25,298,742		\$0	\$25,182,368
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$163,695	\$163,695	99.5400%	\$0	\$162,942
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$21,746,505	\$21,746,505	99.5400%	\$0	\$21,646,471
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$154,402,430	\$154,402,430	99.5400%	\$0	\$153,692,179
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$20,013,945	\$20,013,945	99.5400%	\$0	\$19,921,881
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	P-45	\$6,843,137	\$6,843,137	99.5400%	\$0	\$6,811,659
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$753,399	\$753,399	99.5400%	\$0	\$749,933
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$203,923,111	\$203,923,111		\$0	\$202,985,065
48		TOTAL STEAM PRODUCTION	\$577,039,217		\$192,224,317	\$769,263,534		\$1,982,377	\$767,707,298
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							

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52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0	\$935,801	99.5400%	\$0	\$931,496
59	344.000	Other Prod. Generators Elec - Nevada	\$611,711	P-59	\$0	\$611,711	99.5400%	\$0	\$608,897
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$480,423	P-60	\$0	\$480,423	99.5400%	\$0	\$478,213
61		TOTAL OTHER PROD - NEVADA	\$3,129,334		\$0	\$3,129,334		\$0	\$3,114,938
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures Elec - RG	\$1,446,707	P-64	\$0	\$1,446,707	99.5400%	\$0	\$1,440,052
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66	343.000	Other Prod. Prime Movers - RG	\$5,336,929	P-66	\$0	\$5,336,929	99.5400%	\$0	\$5,312,379
67	344.000	Other Prod. Generators Elec - RG	\$6,395,295	P-67	\$0	\$6,395,295	99.5400%	\$0	\$6,365,877
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,339,138	P-68	\$0	\$1,339,138	99.5400%	\$0	\$1,332,978
69	346.000	Other Prod. Misc Plt Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,226		\$0	\$14,992,226		\$0	\$14,923,262
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73	341.000	Other Prod. Structures - GW	\$2,836,854	P-73	\$0	\$2,836,854	99.5400%	\$0	\$2,823,804
74	342.000	Other Prod. Fuel Holders - GW	\$3,540,008	P-74	\$0	\$3,540,008	99.5400%	\$0	\$3,523,724
75	343.000	Other Prod. Prime Movers - GW	\$34,821,270	P-75	\$0	\$34,821,270	99.5400%	\$0	\$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,699,062	P-76	\$0	\$8,699,062	99.5400%	\$0	\$8,659,046
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr Plt - GW	\$35,813	P-78	\$0	\$35,813	99.5400%	\$0	\$35,648
79		TOTAL OTHER PROD GREENWOOD	\$56,945,999		\$0	\$56,945,999		\$0	\$56,684,046
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,884,973	P-82	\$0	\$10,884,973	99.5400%	\$0	\$10,834,902
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,657,465	P-84	\$0	\$68,657,465	99.5400%	\$0	\$68,341,641
85	344.000	Other Prod. Generators - SH	\$18,478,942	P-85	\$0	\$18,478,942	99.5400%	\$0	\$18,393,939
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87	346.000	Other Prod. Misc Pwr Plt - SH	\$169,388	P-87	\$0	\$169,388	99.5400%	\$0	\$168,609
88		TOTAL OTHER PROD SOUTH HARPER	\$120,379,189		\$0	\$120,379,189		\$0	\$119,825,446
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	-\$5,118,376	\$0
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	-\$2,093,042	\$0
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	-\$36,088,326	\$0
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	-\$9,174,885	\$0
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	-\$9,404,429	\$0
96	346.000	Other Prod. Misc Pwr Plt.	\$0	P-96	\$66,435	\$66,435	99.5400%	-\$66,129	\$0
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		-\$61,945,187	\$0
98		OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER							
99	303.020	Misc. Intangibles-Trans.-Crossroads	\$0	P-99	\$9,584,651	\$9,584,651	99.5400%	\$0	\$9,540,562
100	340.000	Other Production Land-Crossroads	\$0	P-100	\$187,039	\$187,039	99.5400%	\$0	\$186,179
101	341.000	Other Prod. Structures-Crossroads	\$0	P-101	\$996,055	\$996,055	99.5400%	\$0	\$991,473
102	342.000	Other Prod. Fuel Holders-Crossroads	\$0	P-102	\$1,881,816	\$1,881,816	99.5400%	\$0	\$1,873,160
103	343.000	Other Prod. Prime Movers-Crossroads	\$0	P-103	\$35,247,679	\$35,247,679	99.5400%	\$0	\$35,085,540
104	344.000	Other Prod. Generators-Crossroads	\$0	P-104	\$7,262,523	\$7,262,523	99.5400%	\$0	\$7,229,115
105	345.000	Other Prod. Acc. Elec Eq-Crossroads	\$0	P-105	\$6,546,969	\$6,546,969	99.5400%	\$0	\$6,516,853
106	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$0	P-106	\$57,268	\$57,268	99.5400%	\$0	\$57,005

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107		TOTAL OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER	\$0		\$61,764,000	\$61,764,000		\$0	\$61,479,887
108		OTHER PROD - CROSSROADS							
109	340.000	Other Production Land - Crossroads	\$427,390	P-109	-\$427,390	\$0	99.5400%	\$0	\$0
110	341.000	Other Prod. Structures - Crossroads	\$2,276,012	P-110	-\$2,276,012	\$0	99.5400%	\$0	\$0
111	342.000	Other Prod. Fuel Holders - Crossroads	\$4,300,000	P-111	-\$4,300,000	\$0	99.5400%	\$0	\$0
112	343.000	Other Prod. Prime Movers- Crossroads	\$80,541,888	P-112	-\$80,541,888	\$0	99.5400%	\$0	\$0
113	344.000	Other Prod. Generators - Crossroads	\$16,595,058	P-113	-\$16,595,058	\$0	99.5400%	\$0	\$0
114	345.000	Other Prod. Acc. Elec Eq -Crossroads	\$14,960,000	P-114	-\$14,960,000	\$0	99.5400%	\$0	\$0
115	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$130,859	P-115	-\$130,859	\$0	99.5400%	\$0	\$0
116		TOTAL OTHER PROD - CROSSROADS	\$119,231,207		-\$119,231,207	\$0		\$0	\$0
117		TOTAL OTHER PRODUCTION	\$314,677,955		\$4,764,244	\$319,442,199		-\$61,945,187	\$256,027,579
118		RETIREMENTS WORK IN PROGRESS-PRODUCTION							
119		Production- Salvage & Removal Retirements not classified.	\$0	P-119	\$0	\$0	100.0000%	\$0	\$0
120		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
121		TOTAL PRODUCTION PLANT	\$891,717,172		\$196,988,561	\$1,088,705,733		-\$59,962,810	\$1,023,734,877
122		TRANSMISSION PLANT							
123	350.000	Transmission Land Electric	\$2,267,317	P-123	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
124	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-124	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
125	352.000	Transmission Structures and Imp.	\$7,621,759	P-125	\$0	\$7,621,759	99.5400%	\$0	\$7,586,699
126	353.000	Transmission Station Equip	\$105,999,857	P-126	-\$1,709,231	\$104,290,626	99.5400%	\$0	\$103,810,889
127	353.001	Trans. Station Equip. Iatan Common	\$1,189,318	P-127	-\$190,067	\$999,251	99.5400%	\$0	\$994,654
128	353.003	Transmission Station Equipment Common	\$0	P-128	\$0	\$0	99.5400%	\$0	\$0
129	354.000	Transmission Towers and Fixtures	\$323,639	P-129	\$0	\$323,639	99.5400%	\$0	\$322,150
130	355.000	Transmission Poles and Fixtures	\$79,605,804	P-130	\$0	\$79,605,804	99.5400%	\$0	\$79,239,617
131	355.001	Trans. Poles & Fixtures - Iatan Common-Interconnection	\$942,516	P-131	-\$314,779	\$627,737	99.5400%	\$0	\$624,849
132	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	P-132	\$299	\$299	100.0000%	\$0	\$299
133	356.000	Transmission Overhead Cond & Devices	\$50,220,817	P-133	\$0	\$50,220,817	99.5400%	\$0	\$49,989,801
134	356.001	Trans. OH Cond. & Dev.- Iatan Common-Interconnection	\$771,150	P-134	-\$257,547	\$513,603	99.5400%	\$0	\$511,240
135	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	P-135	\$244	\$244	100.0000%	\$0	\$244
136	358.000	Transmission Underground Cond & Dev.	\$58,426	P-136	\$0	\$58,426	99.5400%	\$0	\$58,157
137		TOTAL TRANSMISSION PLANT	\$261,498,695		-\$2,471,081	\$259,027,614		\$0	\$257,836,087
138		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
139		Transmission-Salvage & Removal-Retirements not classified	\$0	P-139	\$0	\$0	100.0000%	\$0	\$0
140		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0	\$0		\$0	\$0
141		DISTRIBUTION PLANT							
142	360.000	Distribution Land Electric	\$4,937,259	P-142	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
143	360.010	Distribution Depreciable Land Rights	\$274,734	P-143	\$0	\$274,734	99.5520%	\$0	\$273,503
144	360.020	Distribution Land Leased	\$22,228	P-144	\$0	\$22,228	99.5520%	\$0	\$22,128
145	361.000	Distribution Structures & Improvements	\$8,551,686	P-145	\$0	\$8,551,686	99.5520%	\$0	\$8,513,374
146	362.000	Distribution Station Equipment	\$115,743,759	P-146	\$0	\$115,743,759	99.5520%	\$0	\$115,225,227
147	364.000	Distribution Poles, Tower, & Fixtures	\$146,410,016	P-147	\$0	\$146,410,016	99.5520%	\$0	\$145,754,099
148	365.000	Distribution Overhead Conductor	\$105,461,922	P-148	\$0	\$105,461,922	99.5520%	\$0	\$104,989,453
149	366.000	Distribution Underground Circuit	\$44,104,298	P-149	\$0	\$44,104,298	99.5520%	\$0	\$43,906,711
150	367.000	Distribution Underground Conductors	\$108,657,448	P-150	\$0	\$108,657,448	99.5520%	\$0	\$108,170,663
151	368.000	Distribution Line Transformers	\$157,273,273	P-151	\$0	\$157,273,273	99.5520%	\$0	\$156,568,689
152	369.010	Distribution Services Overhead	\$13,356,565	P-152	\$0	\$13,356,565	99.5520%	\$0	\$13,296,728
153	369.020	Distribution Services Underground	\$49,933,918	P-153	\$0	\$49,933,918	99.5520%	\$0	\$49,710,214
154	370.000	Distribution Meters Electric	\$26,314,265	P-154	\$0	\$26,314,265	99.5520%	\$0	\$26,196,377
155	370.010	Distribution Meters PURPA	\$2,038,114	P-155	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
156	371.000	Distribution Cust Prem Install	\$15,225,991	P-156	\$0	\$15,225,991	99.5520%	\$0	\$15,157,779

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157	373.000	Distribution Street Light and Traffic Signal	\$31,065,762	P-157	\$0	\$31,065,762	99.5520%	\$0	\$30,926,587
158		TOTAL DISTRIBUTION PLANT	\$829,371,238		\$0	\$829,371,238		\$0	\$825,655,655
159		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION							
160		Distribution-Salvage & Removal-Retirements not classified	\$0	P-160	\$0	\$0	100.0000%	\$0	\$0
161		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
162		GENERAL PLANT							
163	389.000	General Land Electric	\$977,543	P-163	\$0	\$977,543	99.5304%	\$0	\$972,952
164	390.000	General Structures & Improv. Electric	\$17,889,718	P-164	\$0	\$17,889,718	99.5304%	\$0	\$17,805,708
165	391.000	General Office Furniture & Equipment	\$2,004,991	P-165	-\$839,691	\$1,165,300	99.5304%	\$0	\$1,159,828
166	391.020	General Office Furniture - Computer	\$2,036,708	P-166	-\$989,708	\$1,047,000	99.5304%	\$0	\$1,042,083
167	391.040	General Office Furniture - Software	\$549,734	P-167	-\$156,190	\$393,544	99.5304%	\$0	\$391,696
168	392.000	General Transportation Equip Autos	\$524,835	P-168	\$0	\$524,835	99.5304%	\$0	\$522,370
169	392.010	General Transportation Equip Light Trucks	\$890,091	P-169	\$0	\$890,091	99.5304%	\$0	\$885,911
170	392.020	General Trans Equip Heavy Trucks	\$7,003,848	P-170	\$0	\$7,003,848	99.5304%	\$0	\$6,970,958
171	392.040	General Trans Equip Trailers	\$789,615	P-171	\$0	\$789,615	99.5304%	\$0	\$785,907
172	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-172	\$0	\$5,043,943	99.5304%	\$0	\$5,020,257
173	393.000	General Stores Equipment	\$83,573	P-173	-\$67,205	\$16,368	99.5304%	\$0	\$16,291
174	394.000	General Tools Electric	\$4,246,164	P-174	-\$869,991	\$3,376,173	99.5304%	\$0	\$3,360,318
175	395.000	General Laboratory Equipment	\$2,301,499	P-175	-\$236,468	\$2,065,031	99.5304%	\$0	\$2,055,334
176	396.000	General Power Operated Equipment	\$4,169,185	P-176	\$0	\$4,169,185	99.5304%	\$0	\$4,149,607
177	397.000	General Communication Equipment	\$25,151,771	P-177	-\$130,431	\$25,021,340	99.5304%	\$0	\$24,903,840
178	398.000	General Misc. Equipment	\$171,991	P-178	-\$29,281	\$142,710	99.5304%	\$0	\$142,040
179		TOTAL GENERAL PLANT	\$73,835,209		-\$3,318,965	\$70,516,244		\$0	\$70,185,100
180		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT							
181		General Plant-Salvage & Removal-Retirements not classified.	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
183		ECORP PLANT							
184	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$409,896	P-184	\$0	\$409,896	99.5450%	\$0	\$408,031
185	389.000	General Land Electric - Raytown	\$28,938	P-185	\$0	\$28,938	99.5450%	\$0	\$28,806
186	390.000	General Structures & Impr- Raytown	\$8,691,925	P-186	\$0	\$8,691,925	99.5450%	\$0	\$8,652,377
187	390.050	General Struct. Leasehold Improvements	\$0	P-187	\$0	\$0	99.5450%	\$0	\$0
188	391.000	General Office Furn. & Equipment-Elec	\$996,131	P-188	-\$18,227	\$977,904	99.5450%	\$0	\$973,455
189	391.000	General Office Furn. - Raytown	\$2,163,717	P-189	\$0	\$2,163,717	99.5450%	\$0	\$2,153,872
190	391.020	General Office Furniture-Computer-ECORP	\$3,471,605	P-190	-\$439,316	\$3,032,289	99.5450%	\$0	\$3,018,492
191	391.020	General Office Furn. Comp. - Raytown	\$2,472,948	P-191	\$0	\$2,472,948	99.5450%	\$0	\$2,461,696
192	391.040	General Office Furniture Software	\$13,885,764	P-192	-\$5,851,189	\$8,034,575	99.5450%	\$0	\$7,998,018
193	391.040	General Office Furn Software - Raytown	\$1,470,470	P-193	\$0	\$1,470,470	99.5450%	\$0	\$1,463,779
194	392.020	General Trans. Heavy Trucks - Elec	\$0	P-194	\$0	\$0	99.5450%	\$0	\$0
195	392.040	General Trans. Trailers - Electric	\$0	P-195	\$0	\$0	99.5450%	\$0	\$0
196	393.000	General Stores Equipment- Electric	\$7,808	P-196	\$0	\$7,808	99.5450%	\$0	\$7,772
197	394.000	General Tools - Electric	\$17,791	P-197	\$0	\$17,791	99.5450%	\$0	\$17,710
198	395.000	General Laboratory Equipment - ECORP	\$0	P-198	\$0	\$0	99.5450%	\$0	\$0
199	396.000	General Power Operated Equip Electric	\$16,697	P-199	\$0	\$16,697	99.5450%	\$0	\$16,621
200	397.000	General Communication Equipment Elec	\$295,693	P-200	\$0	\$295,693	99.5450%	\$0	\$294,348
201	397.000	General Communication - Raytown	\$634,769	P-201	\$0	\$634,769	99.5450%	\$0	\$631,881
202	398.000	General Miscellaneous Equipment Elec	\$18,552	P-202	\$0	\$18,552	99.5450%	\$0	\$18,468
203	398.000	General Misc. Equip. - Raytown	\$36,905	P-203	\$0	\$36,905	99.5450%	\$0	\$36,737
204		TOTAL ECORP PLANT	\$34,619,609		-\$6,308,732	\$28,310,877		\$0	\$28,182,063
205		RETIREMENTS-WORK IN PROGRESS-ECORP							
206		ECORP-Salvage-Retirements not yet classified	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0

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208		UCU COMMON GENERAL PLANT							
209	389.000	Land & Land Rights-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	390.000	Structures & Improvements Owned - UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0
211	390.051	Structures & Improvements Leased -UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212	391.000	Gen Office Furniture & Equipment	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	391.020	Gen Office Furniture-Computer-UCU	\$0	P-213	\$0	\$0	100.0000%	\$0	\$0
214	391.040	Computer Software-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	\$0
215	391.050	Computer Software Developments-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	\$0
216	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-216	\$0	\$0	100.0000%	\$0	\$0
217	392.050	Gen Transportation Equip Med Trucks	\$0	P-217	\$0	\$0	100.0000%	\$0	\$0
218	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	P-218	\$0	\$0	100.0000%	\$0	\$0
219	395.000	Lab Equipment-UCU	\$0	P-219	\$0	\$0	100.0000%	\$0	\$0
220	397.000	Communications Equipment-UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
221	398.000	Miscellaneous Equipment-UCU	\$0	P-221	\$0	\$0	100.0000%	\$0	\$0
222		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
223		TOTAL PLANT IN SERVICE	\$2,113,695,918		\$162,988,600	\$2,276,684,518		-\$59,962,810	\$2,206,343,125

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P-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant-Updated for True-Up ending 12/31/2010 (Hyneman)		-\$21,901,183		\$0	
P-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$111,111
	1. To Include JEC Common Plant (Majors)		\$0		\$111,111	
P-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$408,358
	1. To Include JEC Common Plant (Majors)		\$0		\$408,358	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		\$0		\$1,430,989
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		\$0		\$0	
	2. To Include JEC Common Plant (Majors)		\$0		\$1,430,989	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,709,231		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production updated through December 31, 2010 (Majors)		\$1,709,231		\$0	
P-26	Steam Prod Misc Plant Equip - Jeffrey	316.000		\$0		\$31,919
	1. To Include JEC Common Plant (Majors)		\$0		\$31,919	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$3,883,628		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated for October 31, 2010 (Majors)		-\$11,211,396		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	

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	4. No Adjustment		\$0		\$0	
	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission May 2011 Order. (Majors)		\$7,327,768		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$9,281,057		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated for October 31, 2010. (Majors)		-\$26,792,889		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. No Adjustment		\$0		\$0	
	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission May 2011 Order. (Majors)		\$17,511,832		\$0	
P-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$120,284		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated through October 31, 2010. (Majors)		-\$347,240		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. No Adjustment		\$0		\$0	

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	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission May 2011 Order. (Majors)		\$226,956		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		-\$123,056		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated through October 31, 2010. (Majors)		-\$355,242		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. No Adjustment		\$0		\$0	
	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission May 2011 Order. (Majors)		\$232,186		\$0	
P-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$163,695		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order - April 12, 2011. (Hyneman)		-\$239		\$0	
	3. To include 53MW of Iatan 2 Plant (Majors)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	4. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	5. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission May 2011 Order. (Majors)		\$163,934		\$0	
P-42	Steam Production-Structures-Iatan 2	311.000		\$21,746,505		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order - April 12, 2011. (Hyneman)		-\$284,374		\$0	
	3. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	5. To reflect 100 MW allocation of Iatan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Majors)		\$22,030,879		\$0	
P-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$154,402,430		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order - April 12, 2011. (Hyneman)		-\$2,043,655		\$0	
	3. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	

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	5. To reflect 100 MW allocation of Iatan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Majors)		\$156,446,085		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$20,013,945		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order - April 12, 2011. (Hyneman)		-\$282,544		\$0	
	3. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	5. To reflect 100 MW allocation of Iatan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Majors)		\$20,296,489		\$0	
P-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$6,843,137		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order - April 12, 2011. (Hyneman)		-\$94,422		\$0	
	3. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	5. To reflect 100 MW allocation of Iatan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Majors)		\$6,937,559		\$0	

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P-46	Steam Production-Misc Power Plant Equipment	316.000		\$753,399		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order - April 12, 2011. (Hyneman)		-\$10,558		\$0	
	3. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$0		\$0	
	5. To reflect 100 MW allocation of latan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Majors)		\$763,957		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		-\$5,118,376
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$5,118,376	
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		-\$2,093,042
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$2,093,042	
P-93	Other Prod. Prime Movers	343.000		\$36,255,099		-\$36,088,326
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$36,088,326	
P-94	Other Prod. Generators	344.000		\$9,217,285		-\$9,174,885

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	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$9,174,885	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		-\$9,404,429
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$9,404,429	
P-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		-\$66,129
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$66,129	
P-99	Misc. Intangibles-Trans.-Crossroads	303.020		\$9,584,651		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$9,584,651		\$0	
P-100	Other Production Land-Crossroads	340.000		\$187,039		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$187,039		\$0	
P-101	Other Prod. Structures-Crossroads	341.000		\$996,055		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$996,055		\$0	
P-102	Other Prod. Fuel Holders-Crossroads	342.000		\$1,881,816		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$1,881,816		\$0	

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P-103	Other Prod. Prime Movers-Crossroads	343.000		\$35,247,679		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$35,247,679		\$0	
P-104	Other Prod. Generators-Crossroads	344.000		\$7,262,523		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$7,262,523		\$0	
P-105	Other Prod. Acc. Elec Eq-Crossroads	345.000		\$6,546,969		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$6,546,969		\$0	
P-106	Other Prod. Misc Pwr Plt-Crossroads	346.000		\$57,268		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$57,268		\$0	
P-109	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-110	Other Prod. Structures - Crossroads	341.000		-\$2,276,012		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,276,012		\$0	
P-111	Other Prod. Fuel Holders - Crossroads	342.000		-\$4,300,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,300,000		\$0	
P-112	Other Prod. Prime Movers- Crossroads	343.000		-\$80,541,888		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$80,541,888		\$0	
P-113	Other Prod. Generators - Crossroads	344.000		-\$16,595,058		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$16,595,058		\$0	

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P-114	Other Prod. Acc. Elec Eq -Crossroads	345.000		-\$14,960,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$14,960,000		\$0	
P-115	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$130,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$130,859		\$0	
P-126	Transmission Station Equip	353.000		-\$1,709,231		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production updated through December 31, 2010 (Majors)		-\$1,709,231		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
	3. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		-\$2,211,353		\$0	
P-127	Trans. Station Equip. Iatan Common	353.001		-\$190,067		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$1,189,318		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	No Adjustment		\$0		\$0	
	4. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	5. To include 100MW allocation of Iatan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$999,251		\$0	
P-131	Trans. Poles & Fixtures - Iatan Common-Interco	355.001		-\$314,779		\$0

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	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	4. To include 100MW allocation of latan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$627,737		\$0	
P-132	Trans. Poles & Fixtures-latan-Substation	355.002		\$299		\$0
	1. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	2. To include 100MW allocation of latan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$299		\$0	
P-134	Trans. OH Cond. & Dev.- latan Common-Intercon	356.001		-\$257,547		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	4. To include 100MW allocation of latan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$513,603		\$0	
P-135	Trans. OH Cond. & Dev-latan-Substation	356.002		\$244		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	2. To include 100MW allocation of Iatan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$244		\$0	
P-165	General Office Furniture & Equipment	391.000		-\$839,691		\$0
	1. To remove Crossroads Plant (Hyneman)		\$0		\$0	
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
P-166	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
P-167	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
P-173	General Stores Equipment	393.000		-\$67,205		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
P-174	General Tools Electric	394.000		-\$869,991		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
P-175	General Laboratory Equipment	395.000		-\$236,468		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
P-177	General Communication Equipment	397.000		-\$130,431		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	

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P-178	General Misc. Equipment	398.000		-\$29,281		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
P-188	General Office Furn. & Equipment-Elec	391.000		-\$18,227		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$18,227		\$0	
P-190	General Office Furniture-Computer-ECORP	391.020		-\$439,316		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$439,316		\$0	
P-192	General Office Furniture Software	391.040		-\$5,851,189		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$5,851,189		\$0	
Total Plant Adjustments				\$162,988,600		-\$59,962,810

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,558	4.63%	\$998
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$603,548	2.50%	\$15,089
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,237	20.00%	\$24,847
6		TOTAL PLANT INTANGIBLE	\$749,343		\$40,934
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,906,411	1.8700%	\$746,250
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$261,931,373	2.1900%	\$5,736,297
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.1900%	\$172,515
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,397,107	2.3300%	\$1,407,253
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,923,603	2.4000%	\$382,166
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$841,025	2.5000%	\$21,026
17		TOTAL STEAM PRODUCTION - SIBLEY	\$387,271,816		\$8,465,507
18		STEAM PROD. JEFFREY			
19	310.000	Steam Production Land - Elec - Jeffrey	\$466,553	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$19,256,221	1.8700%	\$360,091
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$60,783,114	2.1000%	\$1,276,445
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,372,006	2.1000%	\$889,812
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,065,087	2.3100%	\$440,404
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,699,903	2.3700%	\$158,788
25	315.000	Steam Prod - Jeffrey GSU's	\$1,701,369	2.3700%	\$40,322
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,923,796	2.5900%	\$49,826
27		TOTAL STEAM PROD. JEFFREY	\$152,268,049		\$3,215,688
28		STEAM PRODUCTION - IATAN 1			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8700%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.1900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.3300%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.4000%	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Prod. Struct. - Iatan Common	\$7,294,060	1.8700%	\$136,399
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$17,431,278	2.1900%	\$381,745
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$225,912	2.3300%	\$5,264
38	315.000	Steam Prod Access Equip- Iatan Com	\$231,118	2.4000%	\$5,547

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$25,182,368		\$528,955
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$162,942	20.0000%	\$32,588
42	311.000	Steam Production-Structures-Iatan 2	\$21,646,471	1.8700%	\$404,789
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$153,692,179	2.1900%	\$3,365,859
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$19,921,881	2.3300%	\$464,180
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$6,811,659	2.4000%	\$163,480
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$749,933	2.5000%	\$18,748
47		TOTAL STEAM PRODUCTION - IATAN 2	\$202,985,065		\$4,449,644
48		TOTAL STEAM PRODUCTION	\$767,707,298		\$16,659,794
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	3.0900%	\$22,873
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.8100%	\$44,805
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.8000%	\$23,138
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	2.8500%	\$13,629
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$109,634
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,440,052	1.7500%	\$25,201
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	3.0900%	\$13,619
66	343.000	Other Prod. Prime Movers - RG	\$5,312,379	4.8100%	\$255,525
67	344.000	Other Prod. Generators Elec - RG	\$6,365,877	3.8000%	\$241,903
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.8500%	\$37,990
69	346.000	Other Prod. Misc PIt Eq - RG	\$19,908	3.5700%	\$711
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,262		\$574,949
71		OTHER PROD GREENWOOD			

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72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	3.0900%	\$108,883
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.8100%	\$1,667,199
76	344.000	Other Prod. Generators - GW	\$8,659,046	3.8000%	\$329,044
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.8500%	\$192,322
78	346.000	Other Prod. Misc Pwr Plt - GW	\$35,648	3.5700%	\$1,273
79		TOTAL OTHER PROD GREENWOOD	\$56,684,046		\$2,348,138
80		OTHER PROD SOUTH HARPER			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,834,902	1.7500%	\$189,611
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	3.0900%	\$123,174
84	343.000	Other Prod. Prime Movers - SH	\$68,341,641	4.8100%	\$3,287,233
85	344.000	Other Prod. Generators - SH	\$18,393,939	3.8000%	\$698,970
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.8500%	\$486,496
87	346.000	Other Prod. Misc Pwr Plt - SH	\$168,609	3.5700%	\$6,019
88		TOTAL OTHER PROD SOUTH HARPER	\$119,825,446		\$4,791,503
89		OTHER PROD-PRUDENT TURBINES 4 AND 5			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Strctures	\$0	1.7500%	\$0
92	342.000	Other Prod. Fuel Holders	\$0	3.0900%	\$0
93	343.000	Other Prod. Prime Movers	\$0	4.8100%	\$0
94	344.000	Other Prod. Generators	\$0	3.8000%	\$0
95	345.000	Other Prod. Access Elec Eq	\$0	2.8500%	\$0
96	346.000	Other Prod. Misc Pwr Plt.	\$0	3.5700%	\$0
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$0
98		OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER			
99	303.020	Misc. Intangibles-Trans.-Crossroads	\$9,540,562	2.5000%	\$238,514
100	340.000	Other Production Land-Crossroads	\$186,179	0.0000%	\$0
101	341.000	Other Prod. Structures-Crossroads	\$991,473	1.7500%	\$17,351
102	342.000	Other Prod. Fuel Holders-Crossroads	\$1,873,160	3.0900%	\$57,881
103	343.000	Other Prod. Prime Movers-Crossroads	\$35,085,540	4.8100%	\$1,687,614
104	344.000	Other Prod.Generators-Crossroads	\$7,229,115	3.8000%	\$274,706
105	345.000	Other Prod. Acc. Elec Eq-Crossroads	\$6,516,853	2.8500%	\$185,730
106	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$57,005	3.5700%	\$2,035
107		TOTAL OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER	\$61,479,887		\$2,463,831
108		OTHER PROD - CROSSROADS			
109	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0

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110	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
111	342.000	Other Prod. Fuel Holders - Crossroads	\$0	3.0900%	\$0
112	343.000	Other Prod. Prime Movers- Crossroads	\$0	4.8100%	\$0
113	344.000	Other Prod. Generators - Crossroads	\$0	3.8000%	\$0
114	345.000	Other Prod. Acc. Elec Eq -Crossroads	\$0	2.8500%	\$0
115	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.5700%	\$0
116		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
117		TOTAL OTHER PRODUCTION	\$256,027,579		\$10,288,055
118		RETIREMENTS WORK IN PROGRESS- PRODUCTION			
119		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
120		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0
121		TOTAL PRODUCTION PLANT	\$1,023,734,877		\$26,947,849
122		TRANSMISSION PLANT			
123	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
124	350.040	Transmission Depreciable Land Rights	\$12,440,601	1.19%	\$148,043
125	352.000	Transmission Structures and Imp.	\$7,586,699	1.83%	\$138,837
126	353.000	Transmission Station Equip	\$103,810,889	1.70%	\$1,764,785
127	353.001	Trans. Station Equip. Iatan Common	\$994,654	1.7000%	\$16,909
128	353.003	Transmission Station Equipment Common	\$0	1.7000%	\$0
129	354.000	Transmission Towers and Fixtures	\$322,150	1.85%	\$5,960
130	355.000	Transmission Poles and Fixtures	\$79,239,617	2.93%	\$2,321,721
131	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$624,849	2.9300%	\$18,308
132	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$299	2.9300%	\$9
133	356.000	Transmission Overhead Cond & Devices	\$49,989,801	2.32%	\$1,159,763
134	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$511,240	2.3200%	\$11,861
135	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$244	2.3200%	\$6
136	358.000	Transmission Underground Cond & Dev.	\$58,157	2.49%	\$1,448
137		TOTAL TRANSMISSION PLANT	\$257,836,087		\$5,587,650
138		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
139		Transmission-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
140		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
141		DISTRIBUTION PLANT			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
142	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
143	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
144	360.020	Distribution Land Leased	\$22,128	1.00%	\$221
145	361.000	Distribution Structures & Improvements	\$8,513,374	1.61%	\$137,065
146	362.000	Distribution Station Equipment	\$115,225,227	2.08%	\$2,396,685
147	364.000	Distribution Poles, Tower, & Fixtures	\$145,754,099	3.89%	\$5,669,834
148	365.000	Distribution Overhead Conductor	\$104,989,453	2.18%	\$2,288,770
149	366.000	Distribution Underground Circuit	\$43,906,711	1.70%	\$746,414
150	367.000	Distribution Underground Conductors	\$108,170,663	2.49%	\$2,693,450
151	368.000	Distribution Line Transformers	\$156,568,689	3.45%	\$5,401,620
152	369.010	Distribution Services Overhead	\$13,296,728	3.64%	\$484,001
153	369.020	Distribution Services Underground	\$49,710,214	3.05%	\$1,516,162
154	370.000	Distribution Meters Electric	\$26,196,377	2.00%	\$523,928
155	370.010	Distribution Meters PURPA	\$2,028,983	7.14%	\$144,869
156	371.000	Distribution Cust Prem Install	\$15,157,779	5.12%	\$776,078
157	373.000	Distribution Street Light and Traffic Signal	\$30,926,587	3.1800%	\$983,465
158		TOTAL DISTRIBUTION PLANT	\$825,655,655		\$23,762,562
159		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION			
160		Distribution-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
161		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0
162		GENERAL PLANT			
163	389.000	General Land Electric	\$972,952	0.00%	\$0
164	390.000	General Structures & Improv. Electric	\$17,805,708	2.73%	\$486,096
165	391.000	General Office Furniture & Equipment	\$1,159,828	5.00%	\$57,991
166	391.020	General Office Furniture - Computer	\$1,042,083	12.50%	\$130,260
167	391.040	General Office Furniture - Software	\$391,696	11.11%	\$43,517
168	392.000	General Transportation Equip Autos	\$522,370	11.25%	\$58,767
169	392.010	General Transportation Equip Light Trucks	\$885,911	11.25%	\$99,665
170	392.020	General Trans Equip Heavy Trucks	\$6,970,958	11.25%	\$784,233
171	392.040	General Trans Equip Trailers	\$785,907	11.25%	\$88,415
172	392.050	General Trans Equip Medium Trucks	\$5,020,257	11.25%	\$564,779
173	393.000	General Stores Equipment	\$16,291	4.00%	\$652
174	394.000	General Tools Electric	\$3,360,318	4.00%	\$134,413
175	395.000	General Laboratory Equipment	\$2,055,334	3.30%	\$67,826
176	396.000	General Power Operated Equipment	\$4,149,607	4.45%	\$184,658
177	397.000	General Communication Equipment	\$24,903,840	3.70%	\$921,442
178	398.000	General Misc. Equipment	\$142,040	4.00%	\$5,682
179		TOTAL GENERAL PLANT	\$70,185,100		\$3,628,396
180		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
181		General Plant-Salvage & Removal-Retirements not classified.	\$0	0.0000%	\$0
182		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
183		ECORP PLANT			
184	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$408,031	20.0000%	\$81,606
185	389.000	General Land Electric - Raytown	\$28,806	0.0000%	\$0
186	390.000	General Structures & Impr- Raytown	\$8,652,377	2.2200%	\$192,083
187	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
188	391.000	General Office Furn. & Equipment-Elec	\$973,455	5.0000%	\$48,673
189	391.000	General Office Furn. - Raytown	\$2,153,872	5.0000%	\$107,694
190	391.020	General Office Furniture-Computer-ECORP	\$3,018,492	12.5000%	\$377,312
191	391.020	General Office Furn. Comp. - Raytown	\$2,461,696	12.5000%	\$307,712
192	391.040	General Office Furniture Software	\$7,998,018	11.1100%	\$888,580
193	391.040	General Office Furn Software - Raytown	\$1,463,779	11.1100%	\$162,626
194	392.020	General Trans. Heavy Trucks - Elec	\$0	12.5000%	\$0
195	392.040	General Trans. Trailers - Electric	\$0	12.5000%	\$0
196	393.000	General Stores Equipment- Electric	\$7,772	4.0000%	\$311
197	394.000	General Tools - Electric	\$17,710	4.0000%	\$708
198	395.000	General Laboratory Equipment - ECORP	\$0	3.3000%	\$0
199	396.000	General Power Operated Equip Electric	\$16,621	4.4500%	\$740
200	397.000	General Communication Equipment Elec	\$294,348	3.7000%	\$10,891
201	397.000	General Communication - Raytown	\$631,881	3.7000%	\$23,380
202	398.000	General Miscellaneous Equipment Elec	\$18,468	4.0000%	\$739
203	398.000	General Misc. Equip. - Raytown	\$36,737	4.0000%	\$1,469
204		TOTAL ECORP PLANT	\$28,182,063		\$2,204,524
205		RETIREMENTS-WORK IN PROGRESS-ECORP			
206		ECORP-Salvage-Retirements not yet classified	\$0	0.0000%	\$0
207		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0
208		UCU COMMON GENERAL PLANT			
209	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
210	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
211	390.051	Structures & Improvements Leased -UCU	\$0	0.0000%	\$0
212	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
213	391.020	Gen Office Furniture-Computer-UCU	\$0	0.0000%	\$0
214	391.040	Computer Software-UCU	\$0	0.0000%	\$0
215	391.050	Computer Software Developments-UCU	\$0	0.0000%	\$0
216	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
217	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
218	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
219	395.000	Lab Equipment-UCU	\$0	0.0000%	\$0
220	397.000	Communications Equipment-UCU	\$0	0.0000%	\$0
221	398.000	Miscellaneous Equipment-UCU	\$0	0.0000%	\$0
222		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
223		Total Depreciation	<u>\$2,206,343,125</u>		<u>\$62,171,915</u>

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$8,787	R-2	\$0	\$8,787	99.5130%	\$0	\$8,744
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	R-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,395,612	R-4	-\$4,395,612	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$28,583	R-5	\$0	\$28,583	99.5400%	\$0	\$28,452
6		TOTAL PLANT INTANGIBLE	\$4,432,982		-\$4,395,612	\$37,370		\$0	\$37,196
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$28,200,308	R-11	\$0	\$28,200,308	99.5400%	\$0	\$28,070,587
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$90,257,602	R-12	\$0	\$90,257,602	99.5400%	\$0	\$89,842,417
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$424,842	R-13	\$0	\$424,842	99.5400%	\$0	\$422,888
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,909,759	R-14	\$0	\$33,909,759	99.5400%	\$0	\$33,753,774
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,493,480	R-15	\$0	\$11,493,480	99.5400%	\$0	\$11,440,610
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$486,455	R-16	\$0	\$486,455	99.5400%	\$0	\$484,217
17		TOTAL STEAM PRODUCTION - SIBLEY	\$164,772,446		\$0	\$164,772,446		\$0	\$164,014,493
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$373,762	\$373,762
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,147,318	R-20	\$0	\$16,147,318	99.5400%	\$1,334,320	\$17,407,360
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$42,417,021	R-21	\$0	\$42,417,021	99.5400%	\$0	\$42,221,903
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$1,173,478	R-22	\$0	\$1,173,478	99.5400%	\$0	\$1,168,080
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,429,695	R-23	\$0	\$8,429,695	99.5400%	\$0	\$8,390,918
24	315.000	Steam Prod Access Equip - Jeffrey	\$4,983,353	R-24	\$0	\$4,983,353	99.5400%	\$31,112	\$4,991,542
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$650,378	R-26	\$0	\$650,378	99.5400%	\$0	\$647,386
27		TOTAL STEAM PROD. JEFFREY	\$73,801,243		\$898,083	\$74,699,326		\$1,739,194	\$76,094,903
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	R-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$255,065	R-35	-\$88,355	\$166,710	99.5400%	\$0	\$165,943
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$659,117	R-36	-\$228,318	\$430,799	99.5400%	\$0	\$428,817
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$8,161	R-37	-\$2,827	\$5,334	99.5400%	\$0	\$5,309
38	315.000	Steam Prod Access Equip- Iatan Com	\$8,971	R-38	-\$3,108	\$5,863	99.5400%	\$0	\$5,836
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$931,314		-\$322,608	\$608,706		\$0	\$605,905
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$13,661	\$13,661	99.5400%	\$0	\$13,598
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$165,594	\$165,594	99.5400%	\$0	\$164,832
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$1,253,907	\$1,253,907	99.5400%	\$0	\$1,248,139
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$156,601	\$156,601	99.5400%	\$0	\$155,881
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	R-45	\$57,824	\$57,824	99.5400%	\$0	\$57,558
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$6,697	\$6,697	99.5400%	\$0	\$6,666
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$1,654,284	\$1,654,284		\$0	\$1,646,674
48		TOTAL STEAM PRODUCTION	\$239,505,003		\$2,229,759	\$241,734,762		\$1,739,194	\$242,361,975
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$61,348	R-56	\$0	\$61,348	99.5400%	\$0	\$61,066
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$254,800	R-57	\$0	\$254,800	99.5400%	\$0	\$253,628
58	343.000	Other Prod. Prime Movers - Nevada	\$399,161	R-58	\$0	\$399,161	99.5400%	\$0	\$397,325
59	344.000	Other Prod. Generators Elec - Nevada	\$434,514	R-59	\$0	\$434,514	99.5400%	\$0	\$432,515
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$341,932	R-60	\$0	\$341,932	99.5400%	\$0	\$340,359
61		TOTAL OTHER PROD - NEVADA	\$1,491,755		\$0	\$1,491,755		\$0	\$1,484,893
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$478,931	R-64	\$0	\$478,931	99.5400%	\$0	\$476,728
65	342.000	Other Prod. Fuel Holders Elec - RG	\$114,474	R-65	\$0	\$114,474	99.5400%	\$0	\$113,947
66	343.000	Other Prod. Prime Movers - RG	\$2,175,416	R-66	\$0	\$2,175,416	99.5400%	\$0	\$2,165,409
67	344.000	Other Prod. Generators Elec - RG	\$4,785,145	R-67	\$0	\$4,785,145	99.5400%	\$0	\$4,763,133
68	345.000	Other Prod. Access. Elec Eq - RG	\$893,356	R-68	\$0	\$893,356	99.5400%	\$0	\$889,247
69	346.000	Other Prod. Misc PIt Eq - RG	\$2,148	R-69	\$0	\$2,148	99.5400%	\$0	\$2,138
70		TOTAL OTHER PROD - RALPH GREEN	\$8,449,470		\$0	\$8,449,470		\$0	\$8,410,602
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$702,572	R-73	\$0	\$702,572	99.5400%	\$0	\$699,340
74	342.000	Other Prod. Fuel Holders - GW	\$1,435,527	R-74	\$0	\$1,435,527	99.5400%	\$0	\$1,428,924
75	343.000	Other Prod. Prime Movers - GW	\$9,338,311	R-75	\$0	\$9,338,311	99.5400%	\$0	\$9,295,355
76	344.000	Other Prod. Generators - GW	\$3,511,449	R-76	\$0	\$3,511,449	99.5400%	\$0	\$3,495,296
77	345.000	Other Prod. Access Eq - GW	\$2,282,764	R-77	\$0	\$2,282,764	99.5400%	\$0	\$2,272,263
78	346.000	Other Prod. Misc Pwr PIt - GW	\$138	R-78	\$0	\$138	99.5400%	\$0	\$137
79		TOTAL OTHER PROD GREENWOOD	\$17,270,761		\$0	\$17,270,761		\$0	\$17,191,315
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$905,446	R-82	\$0	\$905,446	99.5400%	\$0	\$901,281
83	342.000	Other Prod. Fuel Holders - SH	\$696,820	R-83	\$0	\$696,820	99.5400%	\$0	\$693,615
84	343.000	Other Prod. Prime Movers - SH	\$16,825,701	R-84	\$0	\$16,825,701	99.5400%	\$0	\$16,748,303
85	344.000	Other Prod. Generators - SH	\$3,563,198	R-85	\$0	\$3,563,198	99.5400%	\$0	\$3,546,807
86	345.000	Other Prod. Access Elec Eq - SH	\$2,403,631	R-86	\$0	\$2,403,631	99.5400%	\$0	\$2,392,574
87	346.000	Other Prod. Misc Pwr PIt - SH	\$21,796	R-87	\$0	\$21,796	99.5400%	\$0	\$21,696
88		TOTAL OTHER PROD SOUTH HARPER	\$24,416,592		\$0	\$24,416,592		\$0	\$24,304,276
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	99.5400%	-\$384,308	\$0
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	-\$333,393	\$0
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	-\$8,024,884	\$0
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	-\$1,719,691	\$0
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	-\$1,189,605	\$0
96	346.000	Other Prod. Misc Pwr PIt.	\$0	R-96	\$8,462	\$8,462	99.5400%	-\$8,423	\$0
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		-\$11,660,304	\$0
98		OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER							
99	303.020	Misc. Intangibles-Trans.-Crossroads	\$0	R-99	\$638,977	\$638,977	100.0000%	\$0	\$638,977
100	340.000	Other Production Land-Crossroads	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	341.000	Other Prod. Structures-Crossroads	\$0	R-101	\$46,483	\$46,483	100.0000%	\$0	\$46,483
102	342.000	Other Prod. Fuel Holders-Crossroads	\$0	R-102	\$155,062	\$155,062	100.0000%	\$0	\$155,062
103	343.000	Other Prod. Prime Movers-Crossroads	\$0	R-103	\$4,521,102	\$4,521,102	100.0000%	\$0	\$4,521,102
104	344.000	Other Prod. Generators-Crossroads	\$0	R-104	\$735,936	\$735,936	100.0000%	\$0	\$735,936
105	345.000	Other Prod. Acc. Elec Eq-Crossroads	\$0	R-105	\$497,570	\$497,570	100.0000%	\$0	\$497,570
106	346.000	Other Prod. Misc Pwr PIt-Crossroads	\$0	R-106	\$5,452	\$5,452	100.0000%	\$0	\$5,452
107		TOTAL OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER	\$0		\$6,600,582	\$6,600,582		\$0	\$6,600,582
108		OTHER PROD - CROSSROADS							
109	340.000	Other Production Land - Crossroads	\$0	R-109	\$0	\$0	99.5400%	\$0	\$0
110	341.000	Other Prod. Structures - Crossroads	\$285,510	R-110	-\$285,510	\$0	99.5400%	\$0	\$0

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111	342.000	Other Prod. Fuel Holders - Crossroads	\$949,341	R-111	-\$949,341	\$0	99.5400%	\$0	\$0
112	343.000	Other Prod. Prime Movers- Crossroads	\$23,300,490	R-112	-\$23,300,490	\$0	99.5400%	\$0	\$0
113	344.000	Other Prod. Generators - Crossroads	\$4,418,095	R-113	-\$4,418,095	\$0	99.5400%	\$0	\$0
114	345.000	Other Prod. Acc. Elec Eq -Crossroads	\$3,149,467	R-114	-\$3,149,467	\$0	99.5400%	\$0	\$0
115	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$32,076	R-115	-\$32,076	\$0	99.5400%	\$0	\$0
116		TOTAL OTHER PROD - CROSSROADS	\$32,134,979		-\$32,134,979	\$0		\$0	\$0
117		TOTAL OTHER PRODUCTION	\$83,763,557		-\$13,820,208	\$69,943,349		-\$11,660,304	\$57,991,668
118		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
119		Production- Salvage & Removal Retirements not classified.	-\$458,880	R-119	\$0	-\$458,880	99.5400%	\$0	-\$456,769
120		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$458,880		\$0	-\$458,880		\$0	-\$456,769
121		TOTAL PRODUCTION PLANT	\$322,809,680		-\$11,590,449	\$311,219,231		-\$9,921,110	\$299,896,874
122		TRANSMISSION PLANT							
123	350.000	Transmission Land Electric	\$0	R-123	\$0	\$0	99.5400%	\$0	\$0
124	350.040	Transmission Depreciable Land Rights	\$3,038,427	R-124	\$0	\$3,038,427	99.5400%	\$0	\$3,024,450
125	352.000	Transmission Structures and Imp.	\$1,791,468	R-125	\$0	\$1,791,468	99.5400%	\$0	\$1,783,227
126	353.000	Transmission Station Equip	\$33,783,943	R-126	-\$898,083	\$32,885,860	99.5400%	\$0	\$32,734,585
127	353.001	Trans. Station Equip. Iatan Common	\$11,460	R-127	-\$3,735	\$7,725	99.5400%	\$0	\$7,689
128	353.003	Transmission Station Equipment Common	\$0	R-128	\$0	\$0	99.5400%	\$0	\$0
129	354.000	Transmission Towers and Fixtures	\$315,116	R-129	\$0	\$315,116	99.5400%	\$0	\$313,666
130	355.000	Transmission Poles and Fixtures	\$25,079,817	R-130	\$0	\$25,079,817	99.5400%	\$0	\$24,964,450
131	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$5,535	R-131	\$6,633	\$12,168	99.5400%	\$0	\$12,112
132	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	R-132	\$1	\$1	100.0000%	\$0	\$1
133	356.000	Transmission Overhead Cond & Devices	\$22,831,964	R-133	\$0	\$22,831,964	99.5400%	\$0	\$22,726,937
134	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$4,408	R-134	\$3,475	\$7,883	99.5400%	\$0	\$7,847
135	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	R-135	\$1	\$1	100.0000%	\$0	\$1
136	358.000	Transmission Underground Cond & Dev.	\$51,165	R-136	\$0	\$51,165	99.5400%	\$0	\$50,930
137		TOTAL TRANSMISSION PLANT	\$86,913,303		-\$891,708	\$86,021,595		\$0	\$85,625,895
138		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
139		Transmission-Salvage & Removal- Retirements not classified	-\$1,171,916	R-139	\$0	-\$1,171,916	99.5400%	\$0	-\$1,166,525
140		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$1,171,916		\$0	-\$1,171,916		\$0	-\$1,166,525
141		DISTRIBUTION PLANT							
142	360.000	Distribution Land Electric	\$0	R-142	\$0	\$0	99.5520%	\$0	\$0
143	360.010	Distribution Depreciable Land Rights	\$0	R-143	\$0	\$0	99.5520%	\$0	\$0
144	360.020	Distribution Land Leased	\$5,389	R-144	\$0	\$5,389	99.5520%	\$0	\$5,365
145	361.000	Distribution Structures & Improvements	\$1,990,445	R-145	\$0	\$1,990,445	99.5520%	\$0	\$1,981,528
146	362.000	Distribution Station Equipment	\$32,074,963	R-146	\$0	\$32,074,963	99.5520%	\$0	\$31,931,267
147	364.000	Distribution Poles, Tower, & Fixtures	\$74,046,028	R-147	\$0	\$74,046,028	99.5520%	\$0	\$73,714,302
148	365.000	Distribution Overhead Conductor	\$32,149,656	R-148	\$0	\$32,149,656	99.5520%	\$0	\$32,005,626
149	366.000	Distribution Underground Circuit	\$8,525,220	R-149	\$0	\$8,525,220	99.5520%	\$0	\$8,487,027
150	367.000	Distribution Underground Conductors	\$33,351,183	R-150	\$0	\$33,351,183	99.5520%	\$0	\$33,201,770
151	368.000	Distribution Line Transformers	\$61,760,222	R-151	\$0	\$61,760,222	99.5520%	\$0	\$61,483,536
152	369.010	Distribution Services Overhead	\$12,797,019	R-152	\$0	\$12,797,019	99.5520%	\$0	\$12,739,688
153	369.020	Distribution Services Underground	\$26,899,740	R-153	\$0	\$26,899,740	99.5520%	\$0	\$26,779,229
154	370.000	Distribution Meters Electric	\$12,987,773	R-154	\$0	\$12,987,773	99.5520%	\$0	\$12,929,588
155	370.010	Distribution Meters PURPA	\$2,561,684	R-155	\$0	\$2,561,684	99.5520%	\$0	\$2,550,208
156	371.000	Distribution Cust Prem Install	\$9,634,585	R-156	\$0	\$9,634,585	99.5520%	\$0	\$9,591,422
157	373.000	Distribution Street Light and Traffic Signal	\$8,846,583	R-157	\$0	\$8,846,583	99.5520%	\$0	\$8,806,950
158		TOTAL DISTRIBUTION PLANT	\$317,630,490		\$0	\$317,630,490		\$0	\$316,207,506
159		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION							
160		Distribution-Salvage & Removal-Retirements not classified	-\$2,554,552	R-160	\$0	-\$2,554,552	99.5520%	\$0	-\$2,543,108
161		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	-\$2,554,552		\$0	-\$2,554,552		\$0	-\$2,543,108

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
162		GENERAL PLANT							
163	389.000	General Land Electric	\$0	R-163	\$0	\$0	99.5450%	\$0	\$0
164	390.000	General Structures & Improv. Electric	\$3,137,849	R-164	\$0	\$3,137,849	99.5450%	\$0	\$3,123,572
165	391.000	General Office Furniture & Equipment	\$1,550,151	R-165	-\$839,691	\$710,460	99.5450%	\$0	\$707,227
166	391.020	General Office Furniture - Computer	\$673,598	R-166	-\$989,708	-\$316,110	99.5450%	\$0	-\$314,672
167	391.040	General Office Furniture - Software	\$197,356	R-167	-\$156,190	\$41,166	99.5450%	\$0	\$40,979
168	392.000	General Transportation Equip Autos	\$105,929	R-168	\$0	\$105,929	99.5450%	\$0	\$105,447
169	392.010	General Transportation Equip Light Trucks	\$507,753	R-169	\$0	\$507,753	99.5450%	\$0	\$505,443
170	392.020	General Trans Equip Heavy Trucks	\$1,761,296	R-170	\$0	\$1,761,296	99.5450%	\$0	\$1,753,282
171	392.040	General Trans Equip Trailers	\$759,319	R-171	\$0	\$759,319	99.5450%	\$0	\$755,864
172	392.050	General Trans Equip Medium Trucks	\$1,452,451	R-172	\$0	\$1,452,451	99.5450%	\$0	\$1,445,842
173	393.000	General Stores Equipment	\$79,737	R-173	-\$67,205	\$12,532	99.5450%	\$0	\$12,475
174	394.000	General Tools Electric	\$3,343,471	R-174	-\$869,991	\$2,473,480	99.5450%	\$0	\$2,462,226
175	395.000	General Laboratory Equipment	\$1,575,372	R-175	-\$236,468	\$1,338,904	99.5450%	\$0	\$1,332,812
176	396.000	General Power Operated Equipment	\$1,771,042	R-176	\$0	\$1,771,042	99.5450%	\$0	\$1,762,984
177	397.000	General Communication Equipment	\$5,577,768	R-177	-\$130,431	\$5,447,337	99.5450%	\$0	\$5,422,552
178	398.000	General Misc. Equipment	-\$77,406	R-178	-\$29,281	-\$106,687	99.5450%	\$0	-\$106,202
179		TOTAL GENERAL PLANT	\$22,415,686		-\$3,318,965	\$19,096,721		\$0	\$19,009,831
180		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT							
181		General Plant-Salvage & Removal-Retirements not classified.	\$0	R-181	\$0	\$0	99.5450%	\$0	\$0
182		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
183		ECORP PLANT							
184	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$107,939	R-184	\$0	\$107,939	99.5450%	\$0	\$107,448
185	389.000	General Land Electric - Raytown	\$0	R-185	\$0	\$0	99.5450%	\$0	\$0
186	390.000	General Structures & Impr- Raytown	-\$253,390	R-186	\$0	-\$253,390	99.5450%	\$0	-\$252,237
187	390.050	General Struct. Leasehold Improvements	\$0	R-187	\$0	\$0	99.5450%	\$0	\$0
188	391.000	General Office Furn. & Equipment-Elec	\$121,505	R-188	-\$18,227	\$103,278	99.5450%	\$0	\$102,808
189	391.000	General Office Furn. - Raytown	\$276,807	R-189	\$0	\$276,807	99.5450%	\$0	\$275,548
190	391.020	General Office Furniture-Computer-ECORP	\$2,675,382	R-190	-\$439,316	\$2,236,066	99.5450%	\$0	\$2,225,892
191	391.020	General Office Furn. Comp. - Raytown	\$2,228,481	R-191	\$0	\$2,228,481	99.5450%	\$0	\$2,218,341
192	391.040	General Office Furniture Software	\$7,195,837	R-192	-\$5,851,189	\$1,344,648	99.5450%	\$0	\$1,338,530
193	391.040	General Office Furn Software - Raytown	\$807,592	R-193	\$0	\$807,592	99.5450%	\$0	\$803,917
194	392.020	General Trans. Heavy Trucks - Elec	\$0	R-194	\$0	\$0	99.5450%	\$0	\$0
195	392.040	General Trans. Trailers - Electric	\$0	R-195	\$0	\$0	99.5450%	\$0	\$0
196	393.000	General Stores Equipment- Electric	\$8,096	R-196	\$0	\$8,096	99.5450%	\$0	\$8,059
197	394.000	General Tools - Electric	\$18,903	R-197	\$0	\$18,903	99.5450%	\$0	\$18,817
198	395.000	General Laboratory Equipment - ECORP	\$0	R-198	\$0	\$0	99.5450%	\$0	\$0
199	396.000	General Power Operated Equip Electric	\$17,997	R-199	\$0	\$17,997	99.5450%	\$0	\$17,915
200	397.000	General Communication Equipment Elec	-\$223,675	R-200	\$0	-\$223,675	99.5450%	\$0	-\$222,657
201	397.000	General Communication - Raytown	-\$295,729	R-201	\$0	-\$295,729	99.5450%	\$0	-\$294,383
202	398.000	General Miscellaneous Equipment Elec	\$18,552	R-202	\$0	\$18,552	99.5450%	\$0	\$18,468
203	398.000	General Misc. Equip. - Raytown	\$36,345	R-203	\$0	\$36,345	99.5450%	\$0	\$36,180
204		TOTAL ECORP PLANT	\$12,740,642		-\$6,308,732	\$6,431,910		\$0	\$6,402,646
205		RETIREMENTS-WORK IN PROGRESS-ECORP							
206		ECORP-Salvage-Retirements not yet classified	\$2,379	R-206	\$0	\$2,379	99.5450%	\$0	\$2,368
207		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$2,379		\$0	\$2,379		\$0	\$2,368
208		UCU COMMON GENERAL PLANT							
209	389.000	Land & Land Rights-UCU	\$0	R-209	\$0	\$0	99.5450%	\$0	\$0
210	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-210	\$0	-\$29,925	99.5450%	\$0	-\$29,789
211	390.051	Structures & Improvements Leased -UCU	-\$15,254	R-211	\$0	-\$15,254	99.5450%	\$0	-\$15,185
212	391.000	Gen Office Furniture & Equipment	-\$228,633	R-212	\$0	-\$228,633	99.5450%	\$0	-\$227,593
213	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-213	\$0	-\$5,248,745	99.5450%	\$0	-\$5,224,863
214	391.040	Computer Software-UCU	-\$4,830,588	R-214	\$0	-\$4,830,588	99.5450%	\$0	-\$4,808,609
215	391.050	Computer Software Developments-UCU	-\$2,111,548	R-215	\$0	-\$2,111,548	99.5450%	\$0	-\$2,101,940
216	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-216	\$0	-\$158	99.5450%	\$0	-\$157
217	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-217	\$0	-\$1,403	99.5450%	\$0	-\$1,397
218	394.000	Tools, Shop, and Garage Equipment-UCU	-\$15,220	R-218	\$0	-\$15,220	99.5450%	\$0	-\$15,151
219	395.000	Lab Equipment-UCU	-\$10,810	R-219	\$0	-\$10,810	99.5450%	\$0	-\$10,761

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220	397.000	Communications Equipment-UCU	-\$1,511,306	R-220	\$0	-\$1,511,306	99.5450%	\$0	-\$1,504,430
221	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-221	\$0	-\$72,431	99.5450%	\$0	-\$72,101
222		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,011,976
223		TOTAL DEPRECIATION RESERVE	<u>\$749,142,673</u>		<u>-\$26,505,466</u>	<u>\$722,637,207</u>		<u>-\$9,921,110</u>	<u>\$709,460,707</u>

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$4,395,612		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,395,612		\$0	
R-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$373,762
	1. To include reserve for JEC Common (Majors)		\$0		\$373,762	
R-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$1,334,320
	1. To include reserve for JEC Common (Majors)		\$0		\$1,334,320	
R-24	Steam Prod Access Equip - Jeffrey	315.000		\$0		\$31,112
	1. To include reserve for JEC Common (Majors)		\$0		\$31,112	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-35	Steam Prod. Struct. - Iatan Common	311.000		-\$88,355		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$255,065		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order. (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order. (Majors)		\$166,710		\$0	

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Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-36	Steam Prod. Boiler Equip.-latan Comm	312.000		-\$228,318		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$659,117		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$0		\$0	
	4. To include 100MW allocation of latan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order . (Majors)		\$430,799		\$0	
R-37	Steam Prod. TurboGen - latan Comm	314.000		-\$2,827		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$8,161		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$0		\$0	
	4. To include 100MW allocation of latan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order . (Majors)		\$5,334		\$0	
R-38	Steam Prod Access Equip- latan Com	315.000		-\$3,108		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Majors)		-\$8,971		\$0	
	2. To include 53MW allocation of latan Common Reserve. (Majors)		\$0		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order . (Majors)		\$5,863		\$0	
R-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$13,661		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Majors)		\$13,661		\$0	
R-42	Steam Production-Structures-Iatan 2	311.000		\$165,594		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Majors)		\$165,594		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$1,253,907		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Majors)		\$1,253,907		\$0	

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Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-44	Steam Prod.-Turbogenerator-latan 2	314.000		\$156,601		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Majors)		\$156,601		\$0	
R-45	Steam Prod.-Accessory Equipment.- latan 2	315.000		\$57,824		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Majors)		\$57,824		\$0	
R-46	Steam Production-Misc Power Plant Equipment	316.000		\$6,697		\$0
	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of latan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Majors)		\$6,697		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		-\$384,308
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$384,308	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		-\$333,393

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$333,393	
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		-\$8,024,884
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$8,024,884	
R-94	Other Prod. Generators	344.000		\$1,727,638		-\$1,719,691
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$1,719,691	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		-\$1,189,605
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$1,189,605	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		-\$8,423
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$8,423	
R-99	Misc. Intangibles-Trans.-Crossroads	303.020		\$638,977		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$638,977		\$0	
R-101	Other Prod. Structures-Crossroads	341.000		\$46,483		\$0

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$46,483		\$0	
R-102	Other Prod. Fuel Holders-Crossroads	342.000		\$155,062		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$155,062		\$0	
R-103	Other Prod. Prime Movers-Crossroads	343.000		\$4,521,102		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$4,521,102		\$0	
R-104	Other Prod. Generators-Crossroads	344.000		\$735,936		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$735,936		\$0	
R-105	Other Prod. Acc. Elec Eq-Crossroads	345.000		\$497,570		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$497,570		\$0	
R-106	Other Prod. Misc Pwr Plt-Crossroads	346.000		\$5,452		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$5,452		\$0	
R-110	Other Prod. Structures - Crossroads	341.000		-\$285,510		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$285,510		\$0	
R-111	Other Prod. Fuel Holders - Crossroads	342.000		-\$949,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$949,341		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-112	Other Prod. Prime Movers- Crossroads	343.000		-\$23,300,490		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$23,300,490		\$0	
R-113	Other Prod. Generators - Crossroads	344.000		-\$4,418,095		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,418,095		\$0	
R-114	Other Prod. Acc. Elec Eq -Crossroads	345.000		-\$3,149,467		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$3,149,467		\$0	
R-115	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$32,076		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$32,076		\$0	
R-126	Transmission Station Equip	353.000		-\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
	3. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		-\$191,282		\$0	
R-127	Trans. Station Equip. Iatan Common	353.001		-\$3,735		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	4. To include 100MW allocation of latan Common Transmission Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$7,725		\$0	
R-131	Trans. Poles & Fixtures - latan Common-Interc	355.001		\$6,633		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	4. To include 100MW allocation of latan Common Transmission Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$12,168		\$0	
R-132	Trans. Poles & Fixtures-latan-Substation	355.002		\$1		\$0
	1. To include 53MW allocation of latan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 100MW allocation of latan Common Transmission Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$1		\$0	
R-134	Trans. OH Cond. & Dev.- latan Common-Interc	356.001		\$3,475		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	4. To include 100MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$7,883		\$0	
R-135	Trans. OH Cond. & Dev-Iatan-Substation	356.002		\$1		\$0
	1. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 100MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$1		\$0	
R-165	General Office Furniture & Equipment	391.000		-\$839,691		\$0
	1. To remove Crossroads Reserve (Hyneman)		\$0		\$0	
	2. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
R-166	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
R-167	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
R-173	General Stores Equipment	393.000		-\$67,205		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
R-174	General Tools Electric	394.000		-\$869,991		\$0

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
R-175	General Laboratory Equipment	395.000		-\$236,468		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
R-177	General Communication Equipment	397.000		-\$130,431		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
R-178	General Misc. Equipment	398.000		-\$29,281		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
R-188	General Office Furn. & Equipment-Elec	391.000		-\$18,227		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$18,227		\$0	
R-190	General Office Furniture-Computer-ECORP	391.020		-\$439,316		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$439,316		\$0	
R-192	General Office Furniture Software	391.040		-\$5,851,189		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$5,851,189		\$0	
Total Reserve Adjustments				-\$26,505,466		-\$9,921,110

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$22,555,201	24.45	13.85	10.60	0.029041	\$655,026
3	Federal, State & City Income Tax Withheld	\$9,065,872	24.45	13.63	10.82	0.029644	\$268,749
4	Other Employee Withholdings	\$7,656,734	24.45	13.77	10.68	0.029260	\$224,036
5	FICA Taxes Withheld-Employee	\$3,417,417	24.45	13.77	10.68	0.029260	\$99,994
6	Sibley - Coal & Freight	\$41,639,548	24.45	17.39	7.06	0.019342	\$805,392
7	Jeffrey-Coal	\$14,583,416	24.45	16.64	7.81	0.021397	\$312,041
8	Accrued Vacation	\$2,652,350	24.45	344.83	-320.38	-0.877753	-\$2,328,108
9	Iatan-Coal	\$22,370,865	24.45	43.68	-19.23	-0.052685	-\$1,178,609
10	Fuel - Purchased Gas	\$10,014,236	24.45	39.83	-15.38	-0.042137	-\$421,970
11	Fuel - Purchased Oil	\$5,737	24.45	39.83	-15.38	-0.042137	-\$242
12	Purchased Power	\$37,617,327	24.45	34.50	-10.05	-0.027534	-\$1,035,755
13	Injuries and Damages	\$1,965,664	24.45	44.27	-19.82	-0.054301	-\$106,738
14	Lake Road-Coal	\$9,454,564	24.45	20.02	4.43	0.012137	\$114,750
15	Pension Fund Payments	\$7,906,014	24.45	51.74	-27.29	-0.074767	-\$591,109
16	OPEB's	\$3,772,156	24.45	178.44	-153.99	-0.421890	-\$1,591,435
17	Cash Vouchers	\$115,880,623	24.45	30.00	-5.55	-0.015205	-\$1,761,965
18	TOTAL OPERATION AND MAINT. EXPENSE	\$310,557,724					-\$6,535,943
19	TAXES						
20	FICA - Employer Portion	\$3,417,417	24.45	16.50	7.95	0.021781	\$74,435
21	Federal/State Unemployment Taxes	\$165,494	24.45	75.88	-51.43	-0.140904	-\$23,319
22	MO Gross Receipts Taxes- 6%	\$3,491,316	7.25	68.29	-61.04	-0.167233	-\$583,863
23	MO Gross Receipts Taxes- 4%	\$1,193,688	7.25	36.60	-29.35	-0.080411	-\$95,986
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	7.25	45.92	-38.67	-0.105945	-\$2,323,763
25	Corporate Franchise	\$822,703	24.45	-77.50	101.95	0.279315	\$229,793
26	Property Tax	\$15,787,673	24.25	188.36	-164.11	-0.449604	-\$7,098,201
27	TOTAL TAXES	\$46,811,967					-\$9,820,904
28	OTHER EXPENSES						
29	Sales Taxes	\$12,456,941	7.25	22.00	-14.75	-0.040411	-\$503,397
30	TOTAL OTHER EXPENSES	\$12,456,941					-\$503,397
31	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$16,860,244
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$14,523,888	24.45	45.63	-21.18	-0.058027	-\$842,778
34	State Tax Offset	\$2,282,325	24.45	45.63	-21.18	-0.058027	-\$132,436
35	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
36	Interest Expense Offset	\$48,977,260	24.45	86.55	-62.10	-0.170137	-\$8,332,844
37	TOTAL OFFSET FROM RATE BASE	\$65,783,473					-\$9,308,058
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$26,168,302

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$5,593,475	\$515,838,645	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	-\$29,818,942	\$217,784,140	-\$11,819,574	\$204,784,684	\$15,363,358	\$189,421,326
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$5,616,261	\$12,258,390	-\$3,064,410	\$9,137,605	\$1,705,565	\$7,432,040
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$737,384	\$24,364,262	\$0	\$24,255,109	\$9,559,360	\$14,695,749
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,328,958	\$13,427,793	\$219,707	\$13,647,500	\$5,208,048	\$8,439,452
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	\$275,128	\$1,355,864	\$1,311,808	\$2,667,672	\$644,183	\$2,023,489
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$31,132	\$411,468	\$0	\$411,468	\$335,850	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	-\$3,483,691	\$43,768,987	\$12,082,532	\$55,653,686	\$9,157,930	\$46,495,756
9	TOTAL DEPRECIATION EXPENSE	\$57,082,531	See Note (1)	See Note (1)	See Note (1)	\$57,082,531	\$4,981,959	\$62,120,842	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	\$0	\$607,954	\$291,422	\$896,415	\$0	\$896,415
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$4,806,290	\$20,196,692	\$0	\$20,099,970	\$308,809	\$19,791,161
12	TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409	-\$31,740,002	\$391,258,081	\$4,003,444	\$393,674,951	\$42,283,103	\$289,271,006
13	NET INCOME BEFORE TAXES	\$88,950,834	\$0	\$0	\$0	\$120,690,836	\$1,590,031	\$122,163,694	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$45,407,171	\$5,234,750	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$23,059,866	See Note (1)	See Note (1)	See Note (1)	\$23,059,866	\$0	\$23,059,866	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$106,063,389	\$0	\$0	\$0	\$137,803,391	-\$43,817,140	\$93,869,078	\$0	\$0

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

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$480,419,495			Rev-2		\$480,419,495	100.0000%	\$18,979,602	\$499,399,097		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.0000%	-\$4,157,174	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.0000%	-\$1,599,862	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$13,222,566	\$499,399,097		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	0.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$246,702			Rev-8		\$246,702	99.4400%	\$0	\$245,320		
Rev-9	447.030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.4400%	\$4,190,483	\$8,375,928		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.4400%	-\$11,819,574	\$0		
Rev-11	447.035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.4400%	\$0	\$950,647		
Rev-12	447.101	Resales Private Utilities	\$16,375			Rev-12		\$16,375	99.4400%	\$0	\$16,283		
Rev-13	447.103	Resales Municipalities	\$1,587,819			Rev-13		\$1,587,819	0.0000%	\$0	\$0		
Rev-14	450.001	Other Oper Rev - Forf Disc	\$547,556			Rev-14		\$547,556	100.0000%	\$0	\$547,556		
Rev-15	451.004	Other Revenue- Disconnect Serv Charge	\$749,826			Rev-15		\$749,826	100.0000%	\$0	\$749,826		
Rev-16	454.001	Other Revenue- Rent Electric Property	\$1,007,432			Rev-16		\$1,007,432	100.0000%	\$0	\$1,007,432		
Rev-17	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-17		\$442,050	100.0000%	\$0	\$442,050		
Rev-18	456.101	Miscellaneous Electric Operating Revenue	\$634,152			Rev-18		\$634,152	99.5400%	\$0	\$631,235		
Rev-19	456.100	Regional Transmission Tariff Revenue	\$3,489,322			Rev-19		\$3,489,322	99.5400%	\$0	\$3,473,271		
Rev-20		TOTAL OTHER OPERATING REVENUES	\$25,772,386					\$25,772,386		-\$7,629,091	\$16,439,548		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$5,593,475	\$515,838,645		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$2,407,433	\$930,506	\$1,476,927	E-4	-\$413,703	\$1,993,730	99.5400%	\$0	\$1,984,558	\$509,940	\$1,474,618
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$7,937,282	\$94,047,756	99.4400%	\$0	\$93,521,088	\$176,428	\$93,344,660
6	501.500	Fuel Handling	\$2,816,684	\$1,700,730	\$1,115,954	E-6	\$0	\$2,816,684	99.4400%	\$0	\$2,800,911	\$1,691,206	\$1,109,705
7	501.029	Fuel OSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.4400%	\$0	\$1,470,921	\$0	\$1,470,921
8	501.030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$160,712	\$1,077,910	99.4400%	\$0	\$1,071,874	\$0	\$1,071,874
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.4400%	-\$782,915	\$0	\$0	\$0
10	502.000	Steam Expenses	\$3,507,879	\$2,598,103	\$909,776	E-10	\$869,207	\$4,377,086	99.5400%	\$0	\$4,356,951	\$2,855,942	\$1,501,009
11	505.000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11	\$168,593	\$1,011,734	99.5400%	\$0	\$1,007,080	\$599,299	\$407,781
12	506.000	Misc. Steam Power Operations	\$2,558,261	\$723,733	\$1,834,528	E-12	\$79,726	\$2,637,987	99.5400%	\$0	\$2,625,852	\$794,932	\$1,830,920
13	507.000	Steam Power Operations Rents	\$1,539	\$0	\$1,539	E-13	\$7	\$1,546	99.5400%	\$0	\$1,539	\$7	\$1,532
14	509.000	Allowances	\$1,382,566	\$0	\$1,382,566	E-14	-\$130,512	\$1,252,054	99.4400%	\$0	\$1,245,042	\$0	\$1,245,042
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$8,671,312	\$111,483,016		-\$782,915	\$110,085,816	\$6,627,754	\$103,458,062
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$144,680	\$1,356,635	99.5400%	\$0	\$1,350,394	\$1,296,797	\$53,597
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$490,770	\$1,747,304	99.5400%	\$0	\$1,739,266	\$883,041	\$856,225
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,681,291	\$9,881,648	99.5400%	\$0	\$9,836,192	\$2,976,834	\$6,859,358
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$197,743	\$2,901,087	99.5400%	\$0	\$2,887,742	\$810,446	\$2,077,296
21	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$98,433	\$234,066	99.5400%	\$0	\$232,989	\$73,298	\$159,691
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$2,416,051	\$16,120,740		\$0	\$16,046,583	\$6,040,416	\$10,006,167
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$11,087,363	\$127,603,756		-\$782,915	\$126,132,399	\$12,668,170	\$113,464,229
24		NUCLEAR POWER GENERATION											

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25		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		HYDRAULIC POWER GENERATION											
27		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
28		OTHER POWER GENERATION											
29		OPERATION - OTHER POWER											
30	546.000	Other Gen. Oper. Superv. & Eng.	\$103,323	\$73,346	\$29,977	E-30	\$7,652	\$110,975	99.5400%	\$0	\$110,464	\$80,625	\$29,839
31	547.000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$6,485,697	\$13,805,361	99.4400%	\$0	\$13,728,051	\$31,348	\$13,696,703
32	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$107,146	\$720,050	99.4400%	\$0	\$716,018	\$0	\$716,018
33	547.033	Fuel Other InterUNIntra ST/(bk11)	\$769,303	\$0	\$769,303	E-33	\$0	\$769,303	99.4400%	-\$764,995	\$0	\$0	\$0
34	547.105	Hedge Settlements	\$19,235,060	\$0	\$19,235,060	E-34	-\$13,203,698	\$6,031,362	99.4400%	\$0	\$5,997,586	\$0	\$5,997,586
35	548.000	Other Power Generation Expense	\$459,125	\$280,546	\$178,579	E-35	\$29,267	\$488,392	99.5400%	\$0	\$486,146	\$308,388	\$177,758
36	549.000	Misc. Other Power Generation Expense	\$711,937	\$168,196	\$543,741	E-36	\$17,536	\$729,473	99.5400%	\$0	\$726,118	\$184,878	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$550,635	\$28,660,681		-\$6,556,400	\$22,654,916		-\$764,995	\$21,764,383	\$605,239	\$21,159,144
38		MAINTENANCE - OTHER POWER											
39	551.000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$31,427	\$284,782	99.5400%	\$0	\$283,472	\$275,720	\$7,752
40	552.000	Other Gen Maint. Struct CT	\$173,051	\$92,896	\$80,155	E-40	\$184,599	\$357,650	99.5400%	\$0	\$356,005	\$102,115	\$253,890
41	553.000	Other Gen Maint CT	\$4,158,938	\$444,154	\$3,714,784	E-41	-\$145,629	\$4,013,309	99.5400%	\$0	\$3,994,848	\$488,253	\$3,506,595
42	554.000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$29,487	\$37,034	99.5400%	\$0	\$36,864	\$4,966	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,592,891	\$792,395	\$3,800,496		\$99,884	\$4,692,775		\$0	\$4,671,189	\$871,054	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$6,456,516	\$27,347,691		-\$764,995	\$26,435,572	\$1,476,293	\$24,959,279
45		OTHER POWER SUPPLY EXPENSES											
46	555.000	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$0	\$94,801	99.4400%	\$0	\$94,270	\$0	\$94,270
47	555.005	Purch Pwr Capacity Purch - Gardn	\$1,866,365	\$0	\$1,866,365	E-47	\$0	\$1,866,365	99.5400%	\$0	\$1,857,780	\$0	\$1,857,780
48	555.020	Purchased Power On-sys (bk10)	\$66,803,652	\$0	\$66,803,652	E-48	-\$35,265,587	\$31,538,065	99.4400%	\$0	\$31,361,452	\$0	\$31,361,452
49	555.021	Base Pwr On-Sys Interco (bk10)	\$1,660,006	\$0	\$1,660,006	E-49	\$0	\$1,660,006	99.4400%	-\$0	\$1,650,710	\$0	\$1,650,710
50	555.027	Purch Pwr On-Sys Demand	\$5,601,357	\$0	\$5,601,357	E-50	\$78,897	\$5,680,254	99.5400%	\$0	\$5,654,125	\$0	\$5,654,125
51	555.030	Purch Power Off-System Sales	\$3,549,131	\$0	\$3,549,131	E-51	\$621,214	\$4,170,345	99.4400%	\$0	\$4,146,991	\$0	\$4,146,991
52	555.031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.4400%	\$0	\$372,873	\$0	\$372,873
53	555.032	Purchase Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.4400%	-\$10,271,664	\$0	\$0	\$0
54	555.035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.4400%	\$0	\$484,714	\$0	\$484,714
55	555.101	Purch Pwr MO Allocation	\$3,837,925	\$0	\$3,837,925	E-55	\$0	\$3,837,925	99.4400%	\$0	\$3,816,433	\$0	\$3,816,433
56	556.000	System Control and Load Dispatch	\$993,291	\$615,461	\$377,830	E-56	\$64,375	\$1,057,666	99.4400%	\$0	\$1,051,743	\$676,029	\$375,714
57	557.000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	\$51,312	\$1,735,340	99.4400%	\$0	\$1,725,622	\$542,866	\$1,182,756
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746		-\$34,449,789	\$62,832,693		-\$10,271,664	\$52,216,713	\$1,218,895	\$50,997,818
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		-\$29,818,942	\$217,784,140		-\$11,819,574	\$204,784,684	\$15,363,358	\$189,421,326
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$41,075	\$775,948	99.5400%	\$0	\$772,378	\$439,887	\$332,491
63	561.000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$36,772	\$699,844	99.5400%	\$986,657	\$1,683,282	\$387,538	\$1,295,744
64	562.000	Trans Oper- Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$4,235	\$67,508	99.5400%	\$0	\$67,198	\$44,628	\$22,570
65	563.000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$999	\$127,419	99.5400%	\$0	\$126,832	\$10,522	\$116,310
66	565.000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	\$0	\$3,445,095	99.5400%	-\$3,894,075	-\$464,827	\$0	-\$464,827

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67	565.021	Trans of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-67	\$0	\$442,050	99.5400%	\$0	\$440,017	\$0	\$440,017
68	565.027	Trans of Elec by Others Demand	\$8,785,512	\$0	\$8,785,512	E-68	-\$5,743,604	\$3,041,908	99.5400%	\$0	\$3,027,915	\$0	\$3,027,915
69	565.030	Trans of Elec by Others Off Sys	\$5,292	\$0	\$5,292	E-69	\$682	\$5,974	99.5400%	\$0	\$5,947	\$0	\$5,947
70	566.000	Trans Oper Misc Expense	\$986,460	\$507,363	\$479,097	E-70	\$13,536	\$999,996	99.5400%	\$0	\$995,396	\$557,715	\$437,681
71	567.000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,660	\$0	\$23,660
72	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$2,990	\$2,990	100.0000%	\$0	\$2,990	\$0	\$2,990
73	575.000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	\$0	\$940,914	99.5400%	-\$156,992	\$779,594	\$0	\$779,594
74		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,159	\$14,906,571		-\$5,643,315	\$10,573,415		-\$3,064,410	\$7,460,382	\$1,440,290	\$6,020,092
75		MAINTENANCE - TRANSMISSION EXP.											
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,272	\$10,718	99.5400%	\$0	\$10,668	\$5,102	\$5,566
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$206,053	\$64,563	E-77	\$149,738	\$420,354	99.5400%	\$0	\$418,420	\$226,502	\$191,918
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$133,176	\$1,237,287	99.5400%	\$0	\$1,231,595	\$33,235	\$1,198,360
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$40	\$436	99.5400%	\$0	\$434	\$421	\$13
80	573.000	Trans Maintenance of Misc. Trans Plant	\$456	\$14	\$442	E-80	\$15,724	\$16,180	99.5400%	\$0	\$16,106	\$15	\$16,091
81		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$27,054	\$1,684,975		\$0	\$1,677,223	\$265,275	\$1,411,948
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165		-\$5,616,261	\$12,258,390		-\$3,064,410	\$9,137,605	\$1,705,565	\$7,432,040
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
85	580.000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$35,456	\$1,189,540	99.5520%	\$0	\$1,184,210	\$854,088	\$330,122
86	581.000	Distrb Oper - Load Dispatching	\$580,680	\$482,341	\$98,339	E-86	\$50,318	\$630,998	99.5520%	\$0	\$628,171	\$530,273	\$97,898
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$8,297	\$259,595	99.5520%	\$0	\$258,432	\$87,720	\$170,712
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$61,600	\$877,427	99.5520%	\$0	\$873,496	\$649,161	\$224,335
89	584.000	Distrb Oper UG Line Expense	\$959,315	\$256,117	\$703,198	E-89	\$26,718	\$986,033	99.5520%	\$0	\$981,616	\$281,568	\$700,048
90	585.000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$862	\$9,206	99.5520%	\$0	\$9,165	\$9,080	\$85
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$131,987	\$1,789,395	99.5520%	\$0	\$1,781,379	\$1,390,929	\$390,450
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$10,351	\$134,870	99.5520%	\$0	\$134,266	\$109,086	\$25,180
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$211,399	\$5,883,473	99.5520%	\$0	\$5,857,115	\$2,129,997	\$3,727,118
94	589.000	Distr Operations Rents	\$17,082	\$0	\$17,082	E-94	\$0	\$17,082	99.5520%	\$0	\$17,005	\$0	\$17,005
95		TOTAL OPERATION - DIST. EXPENSES	\$11,663,429	\$5,947,222	\$5,716,207		\$114,190	\$11,777,619		\$0	\$11,724,855	\$6,041,902	\$5,682,953
96		MAINTENANCE - DISTRIB. EXPENSES											
97	590.000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$12,775	\$58,903	99.5520%	\$0	\$58,639	\$48,015	\$10,624
98	591.000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$129,159	\$216,008	99.5520%	\$0	\$215,040	\$126,799	\$88,241
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$305,218	\$677,833	99.5520%	\$0	\$674,797	\$257,396	\$417,401
100	593.000	Distrb Maint-OH lines	\$9,257,658	\$2,063,042	\$7,194,616	E-100	\$637,458	\$9,895,116	99.5520%	\$0	\$9,850,785	\$2,268,054	\$7,582,731
101	594.000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$210,207	\$644,452	99.5520%	\$0	\$641,565	\$338,427	\$303,138
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$98,438	\$280,998	99.5520%	\$0	\$279,739	\$195,351	\$84,388
103	596.000	Distrb Maint- Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$484,906	\$684,698	99.5520%	\$0	\$681,630	\$227,528	\$454,102
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$6,676	\$81,486	99.5520%	\$0	\$81,121	\$53,359	\$27,762
105	598.000	Distrb Maint-Maint Misc Distr Pln	\$80,662	\$2,300	\$78,362	E-105	-\$33,513	\$47,149	99.5520%	\$0	\$46,938	\$2,529	\$44,409
106		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$623,194	\$12,586,643		\$0	\$12,530,254	\$3,517,458	\$9,012,796
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134		\$737,384	\$24,364,262		\$0	\$24,255,109	\$9,559,360	\$14,695,749
108		CUSTOMER ACCOUNTS EXPENSE											
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$32,957	\$586,981	100.0000%	\$0	\$586,981	\$359,294	\$227,687
110	902.000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$550,108	\$3,696,908	100.0000%	\$0	\$3,696,908	\$753,336	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,857,018	\$3,709,648	\$2,147,370	E-111	\$811,733	\$6,668,751	100.0000%	\$0	\$6,668,751	\$4,094,634	\$2,574,117
112	904.000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$219,707	\$2,693,887	\$0	\$2,693,887

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113	905.000	Misc. Customer Accts Expense	\$899	\$710	\$189	E-113	\$74	\$973	100.0000%	\$0	\$973	\$784	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516		\$1,328,958	\$13,427,793		\$219,707	\$13,647,500	\$5,208,048	\$8,439,452
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$13,482	\$205,805	100.0000%	\$0	\$205,805	\$209,542	-\$3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	\$258,887	\$719,627	100.0000%	\$1,311,808	\$2,031,435	\$94,157	\$1,937,278
118	909.000	Instructional Advertising Expense	\$88,539	\$54,235	\$34,304	E-118	-\$23,747	\$64,792	100.0000%	\$0	\$64,792	\$59,893	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$254,085	\$85,049	E-119	\$26,506	\$365,640	100.0000%	\$0	\$365,640	\$280,591	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		\$275,128	\$1,355,864		\$1,311,808	\$2,667,672	\$644,183	\$2,023,489
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$4,572	\$48,569	100.0000%	\$0	\$48,569	\$48,399	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$23,406	\$309,782	100.0000%	\$0	\$309,782	\$247,774	\$62,008
124	913.000	Sales Advertising Expense	\$4,857	\$0	\$4,857	E-124	-\$594	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125	916.000	Misc. Sales Expense	\$45,106	\$35,929	\$9,177	E-125	\$3,748	\$48,854	100.0000%	\$0	\$48,854	\$39,677	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$31,132	\$411,468		\$0	\$411,468	\$335,850	\$75,618
127		ADMIN. & GENERAL EXPENSES											
128		OPERATION- ADMIN. & GENERAL EXP.											
129	920.000	Admin & Gen-Administrative Salaries	\$12,396,033	\$8,585,125	\$3,810,908	E-129	-\$1,072,444	\$11,323,589	99.5100%	\$0	\$11,268,104	\$7,378,019	\$3,890,085
130	921.000	A & G Expense	\$1,645,410	\$159	\$1,645,251	E-130	-\$34,245	\$1,611,165	99.5100%	\$0	\$1,603,270	\$175	\$1,603,095
131	921.100	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$0	\$0	\$0	E-131	\$0	\$0	100.0000%	\$1,700,000	\$1,700,000	\$0	\$1,700,000
132	922.000	A & G Expenses Transferred	-\$313,697	-\$254,418	-\$59,279	E-132	-\$26,541	-\$340,238	99.5100%	\$0	-\$338,571	-\$279,582	-\$58,989
133	922.050	KCPL Bill of Common Use Plant	\$4,824,480	\$0	\$4,824,480	E-133	-\$730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
134	923.000	Outside Services Employed	\$1,997,220	\$0	\$1,997,220	E-134	-\$152,671	\$1,844,549	99.5100%	\$3,545,473	\$5,380,984	\$0	\$5,380,984
135	924.000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-135	-\$656,869	\$1,434,764	99.5130%	\$0	\$1,427,777	\$0	\$1,427,777
136	925.000	Injuries and Damages	\$1,890,968	\$103,357	\$1,787,611	E-136	\$1,507,526	\$3,398,494	99.5100%	\$0	\$3,381,842	\$113,580	\$3,268,262
137	926.000	Employee Pensions and Benefits	\$13,609,867	\$57,350	\$13,552,517	E-137	-\$230,718	\$13,379,149	99.5100%	\$5,961,319	\$19,274,910	-\$155,239	\$19,430,149
138	928.000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-138	\$42,646	\$59,435	100.0000%	\$0	\$59,435	\$42,646	\$16,789
139	928.001	MPSC Assessment	\$788,763	\$0	\$788,763	E-139	-\$37,547	\$751,216	100.0000%	\$0	\$751,216	\$0	\$751,216
140	928.003	FERC Assessment	\$335,565	\$0	\$335,565	E-140	\$63,846	\$399,411	100.0000%	\$0	\$399,411	\$3,325	\$396,086
141	928.011	Reg. Comm. MO Proceeding Exp	\$1,040,866	\$409,019	\$631,847	E-141	-\$1,316	\$1,039,550	100.0000%	\$500,641	\$1,540,191	\$409,019	\$1,131,172
142	928.230	Reg. Comm. FERC Proceedings	\$1,111,288	\$31,954	\$1,079,334	E-142	-\$357	\$1,110,931	100.0000%	\$0	\$1,110,931	\$31,954	\$1,078,977
143	928.030	Reg. Comm. Load Research	\$12,207	\$3,687	\$8,520	E-143	\$384	\$12,591	100.0000%	\$0	\$12,591	\$4,071	\$8,520
144	928.040	Reg. Comm. Misc Tariff Filing	\$10,132	\$26,748	-\$16,616	E-144	\$2,774	\$12,906	100.0000%	\$0	\$12,906	\$29,522	-\$16,616
145	929.000	Duplicate Charges-Credit	-\$422,699	\$10	-\$422,709	E-145	\$1	-\$422,698	99.5100%	\$0	-\$420,627	\$11	-\$420,638
146	930.100	General Advertising Expense	\$44,593	\$0	\$44,593	E-146	-\$9,118	\$35,475	99.5100%	\$0	\$35,301	\$2,544	\$32,757
147	930.000	Miscellaneous A&G Expense	\$1,196,547	\$57,401	\$1,139,146	E-147	-\$62,249	\$1,134,298	99.5100%	\$375,099	\$1,503,839	\$60,534	\$1,443,305
148	931.000	Admin & General Expense-Rents	\$2,535,480	\$0	\$2,535,480	E-148	-\$629,332	\$1,906,148	99.5100%	\$0	\$1,896,808	\$0	\$1,896,808
149	933.000	A&G Transportation Expense	\$4,268	\$1,340,390	-\$1,336,122	E-149	-\$1,174,785	-\$1,170,517	99.5100%	\$0	-\$1,164,781	\$1,472,968	-\$2,637,749
150		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931		-\$3,201,907	\$41,613,806		\$12,082,532	\$53,509,066	\$9,113,547	\$44,395,519
151		MAINT., ADMIN. & GENERAL EXP.											
152	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-152	-\$281,784	\$2,155,181	99.5100%	\$0	\$2,144,620	\$44,383	\$2,100,237
153		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$281,784	\$2,155,181		\$0	\$2,144,620	\$44,383	\$2,100,237
154		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		-\$3,483,691	\$43,768,987		\$12,082,532	\$55,653,686	\$9,157,930	\$46,495,756
155		DEPRECIATION EXPENSE											
156	703.000	Depreciation Expense, Dep. Exp.	\$57,384,151	See note (1)	See note (1)	E-156	See note (1)	\$57,384,151	99.5130%	\$5,067,225	\$62,171,915	See note (1)	See note (1)
157	703.001	MO latan 1 and Com RA Depr Exp	-\$335,980			E-157		-\$335,980	0.0000%	\$0	\$0		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
158	703.101	Depr Steam Elec Prod ARC	\$34,360			E-158		\$34,360	99.5130%	-\$34,192	\$1		
159	703.000	Depreciation Reserve Amortization	\$0			E-159		\$0	100.0000%	-\$51,074	-\$51,074		
160		TOTAL DEPRECIATION EXPENSE	\$57,082,531	\$0	\$0		\$0	\$57,082,531		\$4,981,959	\$62,120,842	\$0	\$0
161		AMORTIZATION EXPENSE											
162	704.000	Amort-LTD Term Electric Plant	\$603,064	\$0	\$603,064	E-162	\$0	\$603,064	99.5130%	\$0	\$600,127	\$0	\$600,127
163	705.010	Amortization Expense - Other	\$4,890	\$0	\$4,890	E-163	\$0	\$4,890	99.5130%	\$118,186	\$123,052	\$0	\$123,052
164	705.000	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	\$87,875	\$87,875	\$0	\$87,875
165	705.100	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-165	\$0	\$0	100.0000%	\$85,361	\$85,361	\$0	\$85,361
166		TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954		\$0	\$607,954		\$291,422	\$896,415	\$0	\$896,415
167		OTHER OPERATING EXPENSES											
168	707.400	Regulatory Credits	-\$216,157	\$0	-\$216,157	E-168	\$216,157	\$0	99.5130%	\$0	\$0	\$0	\$0
169	708.101	State Cap Stk Tax Elec	\$783,872	\$0	\$783,872	E-169	\$0	\$783,872	99.5130%	\$0	\$780,055	\$0	\$780,055
170	708.103	Misc Occup Taxes Elec	\$5,183	\$0	\$5,183	E-170	\$308,809	\$313,992	100.0000%	\$0	\$313,992	\$308,809	\$5,183
171	708.110	Earnings Tax Electric	\$101,376	\$0	\$101,376	E-171	-\$101,376	\$0	99.5100%	\$0	\$0	\$0	\$0
172	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
173	708.111	Other Tax Expense	-\$61,740	\$0	-\$61,740	E-173	\$0	-\$61,740	99.5100%	\$0	-\$61,437	\$0	-\$61,437
174	708.112	Taxes Other Than Income Taxes	\$41,470	\$0	\$41,470	E-174	\$0	\$41,470	100.0000%	\$0	\$41,470	\$0	\$41,470
175	708.120	Property Taxes - Elec	\$11,481,001	\$0	\$11,481,001	E-175	\$4,383,934	\$15,864,935	99.5130%	\$0	\$15,787,673	\$0	\$15,787,673
176	708.143	Payroll Taxes Wolf Creek & JEC	\$125,476	\$0	\$125,476	E-176	\$0	\$125,476	99.5100%	\$0	\$124,861	\$0	\$124,861
177	708.144	Payroll Taxes Joint Owner	\$3,129,921	\$0	\$3,129,921	E-177	-\$1,234	\$3,128,687	99.5100%	\$0	\$3,113,356	\$0	\$3,113,356
178		TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402		\$4,806,290	\$20,196,692		\$0	\$20,099,970	\$308,809	\$19,791,161
179		TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409		-\$31,740,002	\$391,258,081		\$4,003,444	\$393,674,951	\$42,283,103	\$289,271,006
180		NET INCOME BEFORE TAXES	\$88,950,834					\$120,690,836		\$1,590,031	\$122,163,694		
181		INCOME TAXES											
182	709.101	Current Income Taxes	-\$40,172,421	See note (1)	See note (1)	E-182	See note (1)	-\$40,172,421	100.0000%	\$45,407,171	\$5,234,750	See note (1)	See note (1)
183		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$45,407,171	\$5,234,750		
184		DEFERRED INCOME TAXES											
185	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$23,928,801	See note (1)	See note (1)	E-185	See note (1)	\$23,928,801	100.0000%	\$0	\$23,928,801	See note (1)	See note (1)
186	711.410	Amortization of Deferred ITC	-\$715,258			E-186		-\$715,258	100.0000%	\$0	-\$715,258		
187	710.111	Deferred Income Taxes - State	\$0			E-187		\$0	100.0000%	\$0	\$0		
188	711.110	Amort Fed Def Inc Tax	-\$153,677			E-188		-\$153,677	100.0000%	\$0	-\$153,677		
189	711.111	Amort St Def Inc Tax	\$0			E-189		\$0	100.0000%	\$0	\$0		
190	711.101	Accretion Exp Steam Prod ARO	\$0			E-190		\$0	100.0000%	\$0	\$0		
191	0.000	Crossroads Def Tax Expense Turnaround Tax Timing Difference	\$0			E-191		\$0	100.0000%	\$0	\$0		
192		TOTAL DEFERRED INCOME TAXES	\$23,059,866					\$23,059,866		\$0	\$23,059,866		
193		NET OPERATING INCOME	\$106,063,389					\$137,803,391		-\$43,817,140	\$93,869,078		

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

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$18,979,602	\$18,979,602
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Weather/Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$12,466,186	
	4. Billing Adjustments (Wells)		\$0	\$0		\$0	\$92,962	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$655,720	
	6. Annualize for 2009 rate change (Wells)		\$0	\$0		\$0	\$35,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$502,511	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$4,326,638	
	10. Removed billed FAC revenues (McMellen)		\$0	\$0		\$0	-\$31,945,392	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$4,157,174	-\$4,157,174
	1. To remove unbilled electric revenues		\$0	\$0		\$0	-\$4,157,174	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$1,599,862	-\$1,599,862
	1. To remove FCA unbilled revenue		\$0	\$0		\$0	-\$1,599,862	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$4,190,483	\$4,190,483
	1. To annualize off-system sales revenue and cost updated through December 31, 2010. (Harris) (See Rev 9.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales revenue and cost updated through December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$4,190,483	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$11,819,574	-\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$418,209	\$4,506	-\$413,703	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$4,506		\$0	\$0	
	3. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$97,071	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$515,280	\$0		\$0	\$0	

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	5. To reflect Iatan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenger)(Commission Order)		\$0	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$177,422	\$7,759,860	\$7,937,282	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$177,422	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris) (See E 5.3)		\$0	\$0		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$7,759,860		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$160,712	\$160,712	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris) (See E-8.2)		\$0	\$0		\$0	\$0	
	2. To Annualize Off-System sales revenue and cost updated through December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$160,712		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$271,037	\$598,170	\$869,207	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$271,037	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$598,170		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$56,875	\$111,718	\$168,593	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$56,875	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$111,718		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$74,873	\$4,853	\$79,726	\$0	\$0	\$0

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	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$75,501	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$628	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$544		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	5. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$5,397		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$130,512	-\$130,512	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
	2. To include annualized amortization of emission allowances updated through True-Up period December 31, 2010. (Harris)		\$0	-\$33,104		\$0	\$0	
	3. To include annualized amortization of emission allowances updated through True-Up period December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$123,070	\$21,610	\$144,680	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$123,070	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$15,331		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$36,941		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$83,803	\$406,967	\$490,770	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$83,803	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$116,941		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$282,510	\$1,398,781	\$1,681,291	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$616,433		\$0	\$0	
	3. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$282,510	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$76,914	\$120,829	\$197,743	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$48,824		\$0	\$0	
	3. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$76,914	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$6,956	-\$105,389	-\$98,433	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$4,941		\$0	\$0	
	3. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$6,956	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$7,652	\$0	\$7,652	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$7,652	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$2,978	\$6,482,719	\$6,485,697	\$0	\$0	\$0

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	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$2,978	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	\$6,516,792		\$0	\$0	
	4. To adjust test year for reservation charges updated through True Up December 31, 2010 (Harris)		\$0	-\$107,067		\$0	\$0	
	5. To adjust test year for reservation charges updated through True Up December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
	5. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$0		\$0	\$0	
	6. To reverse Natural Gas Reservation Charges for MPS Units 4 and 5 included in Staff's True Up accounting schedule per Commission May 2011 Order. (Hyneman)		\$0	\$0		\$0	\$0	
	7. To remove Crossroads Natural Gas Reservation Charges (Hyneman)		\$0	\$0		\$0	\$0	
	8. To update Crossroads Natural Gas Reservation Charges to annualized amount per Commission May 2011 Order (Hyneman)		\$0	\$72,994		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$107,146	\$107,146	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris) (See E-32.2)		\$0	\$0		\$0	\$0	
	2. To Annualize Off-System sales revenue and cost updated through December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$107,146		\$0	\$0	
E-33	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,995
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$764,995	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-34	Hedge Settlements	547.105	\$0	-\$13,203,698	-\$13,203,698	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$13,203,698		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-35	Other Power Generation Expense	548.000	\$29,267	\$0	\$29,267	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$29,267	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$17,536	\$0	\$17,536	\$0	\$0	\$0

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	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$17,546	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$10	\$0		\$0	\$0	
E-39	Other Gen Maint Superv. & Eng	551.000	\$26,167	\$5,260	\$31,427	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$5,260		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$26,167	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$9,691	\$174,908	\$184,599	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$174,908		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$9,691	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$46,355	-\$191,984	-\$145,629	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$191,984		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$46,355	\$0		\$0	\$0	
E-42	Other Gen Maint Misc Exp	554.000	\$471	\$29,016	\$29,487	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$29,016		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$471	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$35,265,587	-\$35,265,587	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	-\$39,156,973		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$0		\$0	\$0	
	4. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy per Commission May 2011 Order. (Harris)		\$0	\$3,891,386		\$0	\$0	
E-50	Purch Pwr On-Sys Demand	555.027	\$0	\$78,897	\$78,897	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$41,836		\$0	\$0	

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	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$37,061		\$0	\$0	
	4. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$621,214	\$621,214	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up December 31, 2010 (Harris) (See E 51.2)		\$0	\$0		\$0	\$0	
	2. To Annualize Off-System sales revenue and cost updated through True-Up December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$621,214		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-53	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$10,271,664	-\$10,271,664
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$10,271,664	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	System Control and Load Dispatch	556.000	\$64,375	\$0	\$64,375	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$64,375	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	\$51,648	-\$336	\$51,312	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$51,648	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)(removed per Commission Order)		\$0	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$41,852	-\$777	\$41,075	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$41,736	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through True Up December 31, 2010 (Prenger)		\$116	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	Trans Operations Expense	561.000	\$36,772	\$0	\$36,772	\$0	\$986,657	\$986,657
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$36,772	\$0		\$0	\$0	

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	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	\$986,657	
	3. To update SPP admin fees through the True-Up period of December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$4,235	\$0	\$4,235	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$4,235	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$999	\$0	\$999	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$999	\$0		\$0	\$0	
E-66	Trans Oper Elec By Others	565.000	\$0	\$0	\$0	\$0	-\$3,894,075	-\$3,894,075
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	3. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	4. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$3,894,075	
	5. To update SPP admin fees through the True-Up period of December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-68	Trans of Elec by Others Demand	565.027	\$0	-\$5,743,604	-\$5,743,604	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	Trans of Elec by Others Off Sys	565.030	\$0	\$682	\$682	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up period December 31, 2010. (Harris)(See E69.2)		\$0	\$0		\$0	\$0	
	1. To Annualize Off-System sales revenue and cost updated through True-Up period December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$682		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$52,929	-\$39,393	\$13,536	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$52,929	\$0		\$0	\$0	

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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-72	Maintenance of Supervision and Engineering	568.000	\$0	\$2,990	\$2,990	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$2,990		\$0	\$0	
E-73	Misc. Transmission Expense	575.000	\$0	\$0	\$0	\$0	-\$156,992	-\$156,992
	1. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$156,992	
	2. To update SPP admin fees through the True-Up period of December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-76	Trans Maintenance of Structures	569.000	\$484	-\$5,756	-\$5,272	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$484	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$5,756		\$0	\$0	
E-77	Trans Maintenance of Station Equipment	570.000	\$21,496	\$128,242	\$149,738	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$21,496	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$128,242		\$0	\$0	
E-78	Trans Maintenance of Overhead Lines	571.000	\$3,154	-\$136,330	-\$133,176	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$3,154	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$136,330		\$0	\$0	
E-79	Trans Maintenance of Underground Lines	572.000	\$40	\$0	\$40	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$40	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-80	Trans Maintenance of Miscl. Trans Plant	573.000	\$1	\$15,723	\$15,724	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$1	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$15,723		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr & Engineering	580.000	\$35,456	\$0	\$35,456	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$85,798	\$0		\$0	\$0	

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	2. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$50,342	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	\$50,318	\$0	\$50,318	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$50,318	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$8,324	-\$27	\$8,297	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$8,324	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$27		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$61,600	\$0	\$61,600	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$61,600	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$26,718	\$0	\$26,718	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$26,718	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$862	\$0	\$862	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$862	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$131,987	\$0	\$131,987	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$131,987	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$10,351	\$0	\$10,351	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$10,351	\$0		\$0	\$0	
E-93	Distr Oper Misc Distr Expense	588.000	-\$203,747	-\$7,652	-\$211,399	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$244,459	\$0		\$0	\$0	
	2. To reflectMPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$448,206	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$7,652		\$0	\$0	
E-97	Distrb Maint-Suprv & Engineering	590.000	\$4,556	\$8,219	\$12,775	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$4,556	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$8,219		\$0	\$0	
E-98	Distrb Maint-Structures	591.000	\$12,021	-\$141,180	-\$129,159	\$0	\$0	\$0

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	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$12,021	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$139,100		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$2,080		\$0	\$0	
E-99	Distrb Maint-Station Equipment	592.000	\$24,425	\$280,793	\$305,218	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$24,425	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$280,793		\$0	\$0	
E-100	Distrb Maint-OH lines	593.000	\$215,219	\$422,239	\$637,458	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$215,219	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$422,239		\$0	\$0	
E-101	Distrib Maint-Maint Undergrnd Lines	594.000	\$32,114	\$178,093	\$210,207	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$32,114	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$178,093		\$0	\$0	
E-102	Distrib Maint-Maint Line Transformer	595.000	\$18,537	\$79,901	\$98,438	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$18,537	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$79,901		\$0	\$0	
E-103	Distrib Maint- Maint St Lights/Signal	596.000	\$21,590	-\$506,496	-\$484,906	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$21,590	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$506,496		\$0	\$0	
E-104	Distrib Maint-Maint of Meters	597.000	\$5,063	\$1,613	\$6,676	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$5,063	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$1,613		\$0	\$0	

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E-105	Distrib Maint-Maint Misc Distrb Pln	598.000	\$240	-\$33,753	-\$33,513	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$240	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$33,753		\$0	\$0	
E-109	Customer Acct Superv Exp	901.000	-\$32,409	-\$548	-\$32,957	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$40,838	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$73,247	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110	Cust Accts Meter Reading Expense	902.000	\$71,078	\$479,030	\$550,108	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$71,078	\$0		\$0	\$0	
	2. To include an annualized Meter Reading Expense (Lyons)		\$0	\$115,528		\$0	\$0	
	3. To include bank fees associated with the sale of Accounts Receivables (Prenger)		\$0	\$363,502		\$0	\$0	
E-111	Customer Accts Records and Collection	903.000	\$384,986	\$426,747	\$811,733	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$384,986	\$0		\$0	\$0	
	2. To reflect Interest on customer deposits at current rate of prime plus 1 (4.25%) updated through December 31, 2010 (Prenger)		\$0	\$226,453		\$0	\$0	
	3. To remove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	
	4. To annualize electronic card acceptance fees updated through True Up December 31, 2010. (McMellen)		\$0	\$208,322		\$0	\$0	
	5. To remove test year severance costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$219,707	\$219,707
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$219,707	
E-113	Misc. Customer Accts Expense	905.000	\$74	\$0	\$74	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$74	\$0		\$0	\$0	
E-116	Customer Service Superv. Exp	907.000	\$19,795	-\$6,313	\$13,482	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$19,795	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	-\$22,907	\$281,794	\$258,887	\$0	\$1,311,808	\$1,311,808
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$12,212	\$0		\$0	\$0	
	2. To remove portion of Connections program to be capitalized (Prenger)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$1,252,697	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$35,119	\$0		\$0	\$0	
	7. To reflect on-going expense for Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$228,516		\$0	\$0	
	8. To reflect 12-month amortization (3-year) for ERPP. (Fred/Prenger)		\$0	\$62,873		\$0	\$0	
E-118	Instructional Advertising Expense	909.000	\$5,658	-\$29,405	-\$23,747	\$0	\$0	\$0
	1. To remove costs dealing with CEP to be capitalized (Prenger)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$5,658	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$26,506	\$0	\$26,506	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$26,506	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$4,572	\$0	\$4,572	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$4,572	\$0		\$0	\$0	
E-123	Sales Expense	912.000	\$23,406	\$0	\$23,406	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$23,406	\$0		\$0	\$0	
E-124	Sales Advertising Expense	913.000	\$0	-\$594	-\$594	\$0	\$0	\$0
	1. To reflect Account 913 costs through known and measureable (Prenger)		\$0	-\$594		\$0	\$0	
E-125	Misc. Sales Expense	916.000	\$3,748	\$0	\$3,748	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$3,748	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,170,776	\$98,332	-\$1,072,444	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$895,605	\$0		\$0	\$0	
	2. To remove test year severence costs (Hyneman)		\$0	-\$12,830		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$1,436,431	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$629,950	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$111,162		\$0	\$0	
E-130	A & G Expense	921.000	\$17	-\$34,262	-\$34,245	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,984		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$17	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$0		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$17,647		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921.100	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$0	\$1,700,000	
E-132	A & G Expenses Transferred	922.000	-\$26,541	\$0	-\$26,541	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		-\$26,541	\$0		\$0	\$0	
E-133	KCPL Bill of Common Use Plant	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	
E-134	Outside Services Employed	923.000	\$0	-\$152,671	-\$152,671	\$0	\$3,545,473	\$3,545,473
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. To reflect the 5 year amortization of merger transition cost as directed by the KCPL Commission Order-April 12, 2011. (Majors)		\$0	\$0		\$0	\$3,545,473	
E-135	Property Insurance	924.000	\$0	-\$656,869	-\$656,869	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. Adjustment issued to annualize property insurance updated based on Commission Order (Lyons)		\$0	-\$656,869		\$0	\$0	
E-136	Injuries and Damages	925.000	\$10,782	\$1,496,744	\$1,507,526	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$10,782	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$1,701,407		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$204,663		\$0	\$0	
E-137	Employee Pensions and Benefits	926.000	-\$213,353	-\$17,365	-\$230,718	\$0	\$5,961,319	\$5,961,319
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0		\$0	\$6,250,417	
	3. To reflect the FAS 106 post-retirement benefit cost updated through December 31, 2010. (Harrison)		\$0	\$0		\$0	\$0	
	3. To reflect the FAS 106 post-retirement benefit cost updated through December 31, 2010 per Commission May 2011 Order. (Harrison)		\$0	\$0		\$0	-\$289,098	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$5,983	\$0		\$0	\$0	
	5. To normalize test year SERP expenses (Hyneman)		\$0	-\$5,925		\$0	\$0	
	6. To include other benefits, including medical through 12 months ending December 31, 2010 based on Commission May 2011 Order (Prenger)		-\$326,321	\$0		\$0	\$0	
	7. To reflect 401k expense through December 31, 2010 based on Commission May 2011 Order (Prenger)		\$106,985	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	
	9. No adjustment		\$0	\$0		\$0	\$0	
E-138	Regulatory Commission Expense	928.000	\$42,646	\$0	\$42,646	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$42,646	\$0		\$0	\$0	
E-139	MPSC Assessment	928.001	\$0	-\$37,547	-\$37,547	\$0	\$0	\$0
	1. To annualize the PSC Assessment		\$0	-\$37,547		\$0	\$0	
E-140	FERC Assessment	928.003	\$3,325	\$60,521	\$63,846	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$3,325	\$0		\$0	\$0	

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	2. To annualize FERC assessment for 12 months ending June 30, 2010		\$0	\$60,521		\$0	\$0	
E-141	Reg. Comm. MO Proceeding Exp	928.011	\$0	-\$1,316	-\$1,316	\$0	\$500,641	\$500,641
	1. To remove 2005 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$19,187	
	2. To remove 2007 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$173,418	
	3. To remove 2009 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$46,800	
	4. To include rate case expense for Case No. ER-2010-0355-5 yr amortization updated through December 31, 2010. (Majors)		\$0	\$0		\$0	\$0	
	5. To include rate case expense for Case No. ER-2010-0355-5 yr amortization updated through December 31, 2010- Updated per KCPL Commission Order-April 12, 2011. (Majors)		\$0	\$0		\$0	\$582,583	
	6. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
	7. To include rate case expense for Case No. ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$140,400	
	8. To amortize depreciation study of five years (Majors)		\$0	\$0		\$0	\$17,063	
E-142	Reg. Comm. FERC Proceedings	928.230	\$0	-\$357	-\$357	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$357		\$0	\$0	
E-143	Reg. Comm. Load Research	928.030	\$384	\$0	\$384	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$384	\$0		\$0	\$0	
E-144	Reg. Comm. Misc Tariff Filing	928.040	\$2,774	\$0	\$2,774	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$2,774	\$0		\$0	\$0	
E-145	Duplicate Charges-Credit	929.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$1	\$0		\$0	\$0	
E-146	General Advertising Expense	930.100	\$2,557	-\$11,675	-\$9,118	\$0	\$0	\$0
	1. To reflect account 930.1 advertising costs through known and measureable (Prenger)		\$0	-\$11,675		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$2,557	\$0		\$0	\$0	
E-147	Miscellaneous A&G Expense	930.000	\$3,431	-\$65,680	-\$62,249	\$0	\$375,099	\$375,099
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$3,431	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$0	\$0	
	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$375,099	
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	
E-148	Admin & General Expense-Rents	931.000	\$0	-\$629,332	-\$629,332	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$422,870		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$206,462		\$0	\$0	
E-149	A&G Transportation Expense	933.000	\$139,831	-\$1,314,616	-\$1,174,785	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$139,831	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$1,314,616		\$0	\$0	
E-152	Maint. Of General Plant	935.000	\$4,155	-\$285,939	-\$281,784	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$4,155	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,675		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-156	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$5,067,225	\$5,067,225
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,067,225	
E-158	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,192	-\$34,192
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,192	
E-159	Depreciation Reserve Amortization	703.000	\$0	\$0	\$0	\$0	-\$51,074	-\$51,074
	1. Depreciation Reserve Amortization (Rice)		\$0	\$0		\$0	\$0	
	2. Adjust Sibley AAO		\$0	\$0		\$0	-\$51,074	
E-163	Amortization Expense - Other	705.010	\$0	\$0	\$0	\$0	\$118,186	\$118,186
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	\$0		\$0	\$118,186	
E-164	Iatan 2 Regulatory Asset Amortization	705.000	\$0	\$0	\$0	\$0	\$87,875	\$87,875
	1. To include Iatan 2 Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$0	
	2. To reflect Iatan 2 Regulatory Asset Amortization updated through December 31, 2010 as a result of the KCPL Commission Order-April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$87,875	
E-165	Iatan MPS Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$85,361	\$85,361

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	1. To include latan MPS Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$0	
	2. To reflect latan MPS Regulatory Asset Amortization updated through December 31, 2010 as a result of the KCPL Commission Order-April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$85,361	
E-168	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	
E-170	Misc Occup Taxes Elec	708.103	\$308,809	\$0	\$308,809	\$0	\$0	\$0
	1. To reflect payroll taxes through True Up December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$308,809	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-171	Earnings Tax Electric	708.110	\$0	-\$101,376	-\$101,376	\$0	\$0	\$0
	1. To remove test year amount for earnings tax per agreement with Company		\$0	-\$101,376		\$0	\$0	
E-175	Property Taxes - Elec	708.120	\$0	\$4,383,934	\$4,383,934	\$0	\$0	\$0
	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include an annualized Property Tax expense updated based on Commission Order (Lyons)		\$0	\$4,383,934		\$0	\$0	
E-177	Payroll Taxes Joint Owner	708.144	\$0	-\$1,234	-\$1,234	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$1,234		\$0	\$0	
E-182	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$45,407,171	\$45,407,171
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$45,407,171	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$5,593,475	\$5,593,475
Total Operating & Maint. Expense			\$1,201,543	-\$32,941,545	-\$31,740,002	\$0	\$49,410,615	\$49,410,615

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.41% Return	E 8.41% Return	F 8.41% Return
1	TOTAL NET INCOME BEFORE TAXES		\$122,163,694	\$152,306,643	\$152,306,643	\$152,306,644
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$62,120,842	\$62,120,842	\$62,120,842	\$62,120,842
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$81,053	\$81,053	\$81,053	\$81,053
6	Contributions in Aid of Construction		\$5,865,094	\$5,865,094	\$5,865,094	\$5,865,094
7	Advances for Construction		-\$1,643,824	-\$1,643,824	-\$1,643,824	-\$1,643,824
8	Book Amortization		\$896,415	\$896,415	\$896,415	\$896,415
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$67,319,580	\$67,319,580	\$67,319,580	\$67,319,580
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.6650%	\$48,977,260	\$48,977,260	\$48,977,260	\$48,977,260
12	Tax Straight-Line Depreciation		\$59,505,555	\$59,505,555	\$59,505,555	\$59,505,555
13	Excess of tax over Straight-Line Tax Dep.		\$67,364,259	\$67,364,259	\$67,364,259	\$67,364,259
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$175,847,074	\$175,847,074	\$175,847,074	\$175,847,074
15	NET TAXABLE INCOME		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$710,892	\$2,282,325	\$2,282,325	\$2,282,325
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$12,925,308	\$41,496,824	\$41,496,824	\$41,496,825
21	Federal Income Tax at the Rate of	35.00%	\$4,523,858	\$14,523,888	\$14,523,888	\$14,523,889
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0	\$0	\$0	\$0
24	Research and Development Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$4,523,858	\$14,523,888	\$14,523,888	\$14,523,889
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
28	Deduct Federal Income Tax at the Rate of	50.000%	\$2,261,929	\$7,261,944	\$7,261,944	\$7,261,945
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$11,374,271	\$36,517,205	\$36,517,205	\$36,517,205
31	Missouri Income Tax at the Rate of	6.250%	\$710,892	\$2,282,325	\$2,282,325	\$2,282,325
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
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		\$13,636,200	\$43,779,149	\$43,779,149	\$43,779,150
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$4,523,858	\$14,523,888	\$14,523,888	\$14,523,889
40	State Income Tax		\$710,892	\$2,282,325	\$2,282,325	\$2,282,325
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$5,234,750	\$16,806,213	\$16,806,213	\$16,806,214
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$23,928,801	\$23,928,801	\$23,928,801	\$23,928,801
45	Amortization of Deferred ITC		-\$715,258	-\$715,258	-\$715,258	-\$715,258
46	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	Crossroads Def Tax Expense Turnaround Tax Timing Difference		\$0	\$0	\$0	\$0
51	TOTAL DEFERRED INCOME TAXES		\$23,059,866	\$23,059,866	\$23,059,866	\$23,059,866
52	TOTAL INCOME TAX		\$28,294,616	\$39,866,079	\$39,866,079	\$39,866,080

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6/30/2010 Update - True Up 12/31/2010
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 10.00%	F Weighted Cost of Capital 10.00%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$2,943,000,000	46.58%		4.658%	4.658%	4.658%
2	Equity Units - Taxable	\$42,310,522	0.67%	13.59%	0.091%	0.091%	0.091%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.42%	3.138%	3.138%	3.138%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$245,189,478	3.88%	13.59%	0.527%	0.527%	0.527%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		8.414%	8.414%	8.414%
8	PreTax Cost of Capital				11.373%	11.373%	11.373%

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

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment for Billing Corrections	Large Customer Rate Switchers/Ne w Customers/Annualizations	Weather/ Rate Switch Adjustment	Annualization for Rate Change	Annualization for Large Customer Load Changes
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$241,890,618	\$0	\$0	\$11,043,122	\$19,773,652	\$0
4	Small General Service	\$67,809,697	\$0	\$0	\$854,872	\$5,297,510	\$0
5	Large General Service	\$57,454,955	\$0	\$0	\$568,192	\$4,422,783	\$0
6	Large Power	\$73,163,802	\$92,962	\$655,720	\$0	\$5,491,034	\$502,511
7	Special	\$396,724	\$0	\$0	\$0	\$31,140	\$0
8	Lighting	\$8,005,967	\$0	\$0	\$0	\$548,036	\$0
9	Adjust to G/L	-\$247,660	\$0	\$0	\$0	\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$502,511
11	OTHER RATE REVENUE						
12	None	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$502,511

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

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

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

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

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

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

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

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$515,838,645
2	Total Missouri Rate Revenue By Rate Schedule	\$499,399,097
3	Missouri Retail kWh Sales	5,938,395,146
4	Average Rate (Cents per kWh)	8.410
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$62,247,224
7	Interest Expense	\$48,977,260
8	Annualized Payroll	\$42,283,103
9	Utility Employees	0
10	Depreciation	\$62,171,915
11	Net Investment Plant	\$1,496,882,418
12	Pensions	\$0

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2010-0356
Date Prepared: May 10, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Rev True-Up Direct-May 2011 Commission Order

STAFF ACCOUNTING SCHEDULES

ST. JOSEPH LIGHT AND POWER - ELECTRIC

**Great Plains Energy Incorporated
Greater Missouri Operations (GMO)
Test Year Ending December 31, 2009
Updated Through June 30, 2010
True-Up Through December 31, 2010**

CASE NO. ER-2010-0356

Jefferson City, Missouri

May 10, 2011

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Revenue Requirement

Line Number	A Description	B 8.41% Return	C 8.41% Return	D 8.41% Return
1	Net Orig Cost Rate Base	\$422,039,507	\$422,039,507	\$422,039,507
2	Rate of Return	8.41%	8.41%	8.41%
3	Net Operating Income Requirement	\$35,510,404	\$35,510,404	\$35,510,404
4	Net Income Available	\$11,816,225	\$11,816,225	\$11,816,225
5	Additional Net Income Required	\$23,694,179	\$23,694,179	\$23,694,179
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,599,003	\$5,599,003	\$5,599,003
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$5,599,003	\$5,599,003	\$5,599,003
10	Revenue Requirement	\$29,293,182	\$29,293,182	\$29,293,182
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$29,293,182</u>	<u>\$29,293,182</u>	<u>\$29,293,182</u>

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$653,492,627
2	Less Accumulated Depreciation Reserve		\$218,943,631
3	Net Plant In Service		<u>\$434,548,996</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,816,341
6	Materials and Supplies		\$11,021,502
7	Emission Allowance		\$5,392,191
8	Prepayments-L&P		\$355,593
9	Fuel Inventory-Oil and Others		\$1,781,219
10	Fuel Inventory-Coal		\$8,618,489
11	Vintage 1 DSM Costs		\$266,211
12	Vintage 2 DSM Costs		\$2,189,741
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		-\$205,033
15	Iatan 1 Regulatory Asset		\$315,790
16	Iatan 2 Regulatory Asset		\$2,221,560
17	Iatan SJLP Common Regulatory Asset		\$476,155
18	Iatan MPS Common Regulatory Asset		\$1,221,509
19	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$37,416,018</u>
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	5.8027%	\$280,772
22	State Tax Offset	5.8027%	\$44,121
23	City Tax Offset	5.8027%	\$0
24	Interest Expense Offset	17.0137%	\$2,631,636
25	Customer Deposits		\$1,227,369
26	Customer Advances for Construction		\$274,350
27	Deferred Income Taxes-Depreciation		\$45,467,259
28	Unamortized Investment Tax Credit		\$0
29	TOTAL SUBTRACT FROM NET PLANT		<u>\$49,925,507</u>
30	Total Rate Base		<u><u>\$422,039,507</u></u>

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	P-3	\$0	\$216,964	100.0000%	\$0	\$216,964
4	303.020	Misc. Intangible Cap Software - Lake Road	\$230,000	P-4	\$0	\$230,000	80.3480%	\$0	\$184,800
5		TOTAL PLANT INTANGIBLE	\$521,964		\$0	\$521,964		\$0	\$476,764
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$38,919	P-9	\$0	\$38,919	80.3480%	\$0	\$31,271
10	311.000	Steam Production Structures - LR	\$15,073,295	P-10	\$0	\$15,073,295	80.3480%	\$0	\$12,111,091
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	P-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$56,135,936	P-12	\$0	\$56,135,936	70.5810%	\$0	\$39,621,305
13	312.020	Steam Production Boiler AQC - LR	\$11,547,185	P-13	\$0	\$11,547,185	70.5810%	\$0	\$8,150,119
14	314.000	Steam Prod Turbogenerator - LR	\$15,890,452	P-14	\$0	\$15,890,452	99.9570%	\$0	\$15,883,619
15	315.000	Steam Production Access Equip - LR	\$3,856,708	P-15	\$0	\$3,856,708	80.3480%	\$0	\$3,098,788
16	315.000	Steam Prod. Equip. - GSU	\$0	P-16	\$544,360	\$544,360	80.3480%	\$0	\$437,382
17	316.000	Steam Prod Misc Power Plant - LR	\$660,903	P-17	\$0	\$660,903	58.2000%	\$0	\$384,646
18		TOTAL STEAM PROD - LAKE ROAD	\$103,203,398		\$544,360	\$103,747,758		\$0	\$79,718,221
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$249,279	P-20	\$0	\$249,279	100.0000%	\$0	\$249,279
21	311.000	Steam Production Structures - Iatan 1	\$5,680,647	P-21	-\$15,150	\$5,665,497	100.0000%	\$0	\$5,665,497
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	P-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$98,054,493	P-23	-\$262,720	\$97,791,773	100.0000%	\$0	\$97,791,773
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	P-24	\$0	\$455,225	100.0000%	\$0	\$455,225
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	P-25	\$0	\$10,652,246	100.0000%	\$0	\$10,652,246
26	315.000	Steam Prod Access Equip - Iatan 1	\$8,051,452	P-26	-\$565,833	\$7,485,619	100.0000%	\$0	\$7,485,619
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$893,622	P-27	-\$2,383	\$891,239	100.0000%	\$0	\$891,239
28		TOTAL STEAM PRODUCTION IATAN 1	\$124,036,964		-\$846,086	\$123,190,878		\$0	\$123,190,878
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$8,810,929	P-30	\$3,883,628	\$12,694,557	100.0000%	\$0	\$12,694,557
31	312.000	Steam Prod Boiler Plant Iatan Common	\$21,057,245	P-31	\$9,281,057	\$30,338,302	100.0000%	\$0	\$30,338,302
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$272,990	P-32	\$120,284	\$393,274	100.0000%	\$0	\$393,274
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$279,198	P-33	\$123,056	\$402,254	100.0000%	\$0	\$402,254
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$30,420,362		\$13,408,025	\$43,828,387		\$0	\$43,828,387
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-36	\$86,756	\$86,756	100.0000%	\$0	\$86,756
37	311.000	Steam Production-Structures-Iatan 2	\$0	P-37	\$11,525,378	\$11,525,378	100.0000%	\$0	\$11,525,378
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-38	\$81,831,373	\$81,831,373	100.0000%	\$0	\$81,831,373
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-39	\$10,607,143	\$10,607,143	100.0000%	\$0	\$10,607,143
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	P-40	\$3,626,777	\$3,626,777	100.0000%	\$0	\$3,626,777
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-41	\$399,292	\$399,292	100.0000%	\$0	\$399,292
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$108,076,719	\$108,076,719		\$0	\$108,076,719
43		TOTAL STEAM PRODUCTION	\$257,660,724		\$121,183,018	\$378,843,742		\$0	\$354,814,205
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
48		OTHER PRODUCTION							
49		OTHER PRODUCTION PLANT							
50	341.000	Other Prod Structures - Electric	\$1,477,027	P-50	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-51	\$0	\$605,108	100.0000%	\$0	\$605,108
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-52	\$0	\$10,957,437	100.0000%	\$0	\$10,957,437
53	344.000	Other Prod Generators - Electric	\$3,107,235	P-53	\$0	\$3,107,235	100.0000%	\$0	\$3,107,235
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-54	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
57		RETIREMENTS WORK IN PROGRESS							
58		Production-Salvage and Removal Retirements not classified	\$0	P-58	\$0	\$0	100.0000%	\$0	\$0
59		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
60		TOTAL PRODUCTION PLANT	\$274,955,588		\$121,183,018	\$396,138,606		\$0	\$372,109,069
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$377,163	P-62	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
63	350.010	Transmission Land Rights - Electric	\$1,897,345	P-63	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
64	350.040	Transmission Land Rights - Depreciable	\$3,901	P-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvements	\$580,668	P-65	-\$197,297	\$383,371	100.0000%	\$0	\$383,371
66	353.000	Transmission Station Equipment	\$16,927,194	P-66	\$0	\$16,927,194	100.0000%	\$0	\$16,927,194
67	353.000	Transmission Station Equip - Iatan	\$1,141,872	P-67	\$0	\$1,141,872	100.0000%	\$0	\$1,141,872
68	353.001	Transmission Station Equipment - Iatan 2	\$0	P-68	\$529,591	\$529,591	100.0000%	\$0	\$529,591
69	355.000	Transmission Poles & Fixtures	\$14,837,042	P-69	-\$1,053,817	\$13,783,225	100.0000%	\$0	\$13,783,225
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$0	P-70	\$332,693	\$332,693	100.0000%	\$0	\$332,693
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	P-71	\$158	\$158	100.0000%	\$0	\$158
72	356.000	Transmission Overhead Conductors	\$9,212,123	P-72	-\$1,006,219	\$8,205,904	100.0000%	\$0	\$8,205,904
73	356.001	Transmission OH Conductors - Iatan 2	\$0	P-73	\$272,203	\$272,203	100.0000%	\$0	\$272,203
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	P-74	\$129	\$129	100.0000%	\$0	\$129
75	357.000	Transmission Underground Conduit	\$16,148	P-75	\$0	\$16,148	100.0000%	\$0	\$16,148
76	358.000	Transmission Underground Conductors	\$31,692	P-76	\$0	\$31,692	100.0000%	\$0	\$31,692
77		TOTAL TRANSMISSION PLANT	\$45,025,148		-\$1,442,390	\$43,582,758		\$0	\$43,582,758
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal- Retirements not classified	\$0	P-79	\$0	\$0	100.0000%	\$0	\$0
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
81		DISTRIBUTION PLANT							
82	360.000	Distribution Land - Electric	\$671,027	P-82	\$0	\$671,027	100.0000%	\$0	\$671,027
83	360.010	Distribution Land Rights - Electric	\$99,640	P-83	\$0	\$99,640	100.0000%	\$0	\$99,640
84	361.000	Distribution Structures and Improvements	\$2,444,058	P-84	\$0	\$2,444,058	100.0000%	\$0	\$2,444,058
85	362.000	Distribution Station Equipment	\$37,363,570	P-85	\$0	\$37,363,570	100.0000%	\$0	\$37,363,570
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	P-86	\$0	\$35,422,360	100.0000%	\$0	\$35,422,360
87	365.000	Distribution Overhead Conductors	\$27,912,207	P-87	\$0	\$27,912,207	100.0000%	\$0	\$27,912,207
88	366.000	Distribution Underground Circuits	\$8,664,194	P-88	\$0	\$8,664,194	100.0000%	\$0	\$8,664,194
89	367.000	Distribution Underground Conductors	\$22,536,593	P-89	\$0	\$22,536,593	100.0000%	\$0	\$22,536,593
90	368.000	Distribution Line Transformers	\$38,093,943	P-90	\$0	\$38,093,943	100.0000%	\$0	\$38,093,943
91	369.010	Distribution Services - Overhead	\$4,407,640	P-91	\$0	\$4,407,640	100.0000%	\$0	\$4,407,640
92	369.020	Distribution Services - Underground	\$11,028,699	P-92	\$0	\$11,028,699	100.0000%	\$0	\$11,028,699
93	370.000	Distribution Services - Meters	\$8,084,740	P-93	\$0	\$8,084,740	100.0000%	\$0	\$8,084,740
94	371.000	Distribution Customer Installation	\$5,095,797	P-94	\$0	\$5,095,797	100.0000%	\$0	\$5,095,797
95	373.000	Distribution Street Light & Signals	\$5,858,570	P-95	\$0	\$5,858,570	100.0000%	\$0	\$5,858,570

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
96		TOTAL DISTRIBUTION PLANT	\$207,683,038		\$0	\$207,683,038		\$0	\$207,683,038
97		RETIREMENT WORK IN PROGRESS							
98		Distribution-Salvage and Removal- Retirements not classified	\$0	P-98	\$0	\$0	100.0000%	\$0	\$0
99		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
100		GENERAL PLANT							
101	389.000	General Land - Electric	\$728,769	P-101	\$0	\$728,769	100.0000%	\$0	\$728,769
102	390.000	General Structures & Improv. - Electric	\$6,868,773	P-102	\$0	\$6,868,773	100.0000%	\$0	\$6,868,773
103	391.000	General Office Furniture - Electric	\$308,897	P-103	-\$178,753	\$130,144	100.0000%	\$0	\$130,144
104	391.020	General Office Furn. Comp - Electric	\$952,655	P-104	-\$966,815	-\$14,160	100.0000%	\$0	-\$14,160
105	392.010	General Trans Light Trucks - Electric	\$295,421	P-105	\$0	\$295,421	100.0000%	\$0	\$295,421
106	392.020	General Trans Heavy Trucks - Electric	\$3,303,989	P-106	\$0	\$3,303,989	100.0000%	\$0	\$3,303,989
107	392.040	General Trans Trailers - Electric	\$241,007	P-107	\$0	\$241,007	100.0000%	\$0	\$241,007
108	392.050	General Trans Med Trucks - Electric	\$1,113,151	P-108	\$0	\$1,113,151	100.0000%	\$0	\$1,113,151
109	393.000	General Stores Equipment - Electric	\$97,441	P-109	-\$51,233	\$46,208	100.0000%	\$0	\$46,208
110	394.000	General Tools - Electric	\$1,567,230	P-110	-\$274,980	\$1,292,250	100.0000%	\$0	\$1,292,250
111	395.000	General Laboratory - Electric	\$462,104	P-111	-\$76,997	\$385,107	100.0000%	\$0	\$385,107
112	396.000	General Power Oper. Equip - Electric	\$492,155	P-112	\$0	\$492,155	100.0000%	\$0	\$492,155
113	397.000	General Communication - Electric	\$5,850,889	P-113	-\$363,182	\$5,487,707	100.0000%	\$0	\$5,487,707
114	398.000	General Misc. Equip - Electric	\$39,592	P-114	-\$10,736	\$28,856	100.0000%	\$0	\$28,856
115		TOTAL GENERAL PLANT	\$22,322,073		-\$1,922,696	\$20,399,377		\$0	\$20,399,377
116		GENERAL PLANT - LAKE ROAD							
117	390.000	General Structures - LR	\$3,928	P-117	\$0	\$3,928	80.3480%	\$0	\$3,156
118	391.000	General Office Furniture - LR	\$461,738	P-118	\$0	\$461,738	80.3480%	\$0	\$370,997
119	391.020	General Office Furniture Computer - LR	\$459,393	P-119	\$0	\$459,393	80.3480%	\$0	\$369,113
120	391.040	General Office Furniture Software - LR	\$222,241	P-120	-\$167,573	\$54,668	80.3480%	\$0	\$43,925
121	392.000	General Trans Autos - LR	\$0	P-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$67,200	P-122	\$0	\$67,200	80.3480%	\$0	\$53,994
123	392.020	General Trans Heavy Trucks - LR	\$21,121	P-123	\$0	\$21,121	80.3480%	\$0	\$16,970
124	392.050	General Trans Med Trucks - LR	\$15,688	P-124	\$0	\$15,688	80.3480%	\$0	\$12,605
125	394.000	General Tools - LR	\$444,962	P-125	\$0	\$444,962	80.3480%	\$0	\$357,518
126	395.000	General Laboratory - LR	\$369,962	P-126	\$0	\$369,962	80.3480%	\$0	\$297,257
127	396.000	General Power Operated Equip. - LR	\$867,068	P-127	\$0	\$867,068	80.3480%	\$0	\$696,672
128	397.000	General Communication - LR	\$113,147	P-128	\$0	\$113,147	80.3480%	\$0	\$90,911
129	398.000	General Misc. Equip - LR	\$14,045	P-129	\$0	\$14,045	80.3480%	\$0	\$11,285
130		TOTAL GENERAL PLANT - LAKE ROAD	\$3,060,493		-\$167,573	\$2,892,920		\$0	\$2,324,403
131		GENERAL PLANT - IATAN							
132	391.000	General Office Furniture - Iatan	\$1,693	P-132	\$0	\$1,693	100.0000%	\$0	\$1,693
133	391.020	General Office Furn Comp - Iatan	\$92,340	P-133	\$0	\$92,340	100.0000%	\$0	\$92,340
134	391.040	General Office Furn Software - Iatan	\$157,762	P-134	\$0	\$157,762	100.0000%	\$0	\$157,762
135	397.000	General Communications - Iatan	\$129,872	P-135	\$0	\$129,872	100.0000%	\$0	\$129,872
136		TOTAL GENERAL PLANT - IATAN	\$381,667		\$0	\$381,667		\$0	\$381,667
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
138		General Plant-Salvage and Removal- Retirements not classified	\$0	P-138	\$0	\$0	100.0000%	\$0	\$0
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT							
141	310.090	Industrial Steam Land	\$11,450	P-141	\$0	\$11,450	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	\$32,160	P-142	\$0	\$32,160	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$1,154,547	P-143	\$0	\$1,154,547	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	\$48,849	P-144	\$0	\$48,849	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$151,660	P-145	\$0	\$151,660	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,665,128	P-146	\$0	\$1,665,128	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$553,075	P-147	\$0	\$553,075	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$100,842	P-148	\$0	\$100,842	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$412,137	P-149	\$0	\$412,137	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,129,848		\$0	\$4,129,848		\$0	\$0

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$130,864	P-152	\$0	\$130,864	80.3480%	\$0	\$105,147
153	389.000	General Land - Electric Raytown	\$7,554	P-153	\$0	\$7,554	80.3480%	\$0	\$6,069
154	390.000	General Structures & Improv. Raytown	\$2,268,888	P-154	\$0	\$2,268,888	80.3480%	\$0	\$1,823,006
155	390.050	General Leasehold Improvements	\$0	P-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$318,026	P-156	-\$5,819	\$312,207	80.3480%	\$0	\$250,852
157	391.000	General Office Furn. - Raytown	\$564,804	P-157	\$0	\$564,804	80.3480%	\$0	\$453,809
158	391.020	General Office Furniture - Computer	\$1,108,349	P-158	-\$140,256	\$968,093	80.3480%	\$0	\$777,843
159	391.020	General Office Furn. Comp. - Raytown	\$645,524	P-159	\$0	\$645,524	80.3480%	\$0	\$518,666
160	391.040	General Office Furn Software	\$4,433,186	P-160	-\$1,868,058	\$2,565,128	80.3480%	\$0	\$2,061,029
161	391.040	General Office Furn Software - Raytown	\$383,843	P-161	\$0	\$383,843	80.3480%	\$0	\$308,410
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	P-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,493	P-164	\$0	\$2,493	80.3480%	\$0	\$2,003
165	394.000	General Tools - Electric - ECORP	\$4,644	P-165	\$0	\$4,644	80.3480%	\$0	\$3,731
166	395.000	General Laboratory Equip - Lake Road	\$0	P-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,358	P-167	\$0	\$4,358	80.3480%	\$0	\$3,502
168	397.000	General Communication Equip Elec	\$94,403	P-168	\$0	\$94,403	80.3480%	\$0	\$75,851
169	397.000	General Communication - Raytown	\$165,696	P-169	\$0	\$165,696	80.3480%	\$0	\$133,133
170	398.000	General Miscellaneous Electric Equipment	\$5,923	P-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,634	P-171	\$0	\$9,634	80.3480%	\$0	\$7,741
172		TOTAL ECORP PLANT	\$10,148,189		-\$2,014,133	\$8,134,056		\$0	\$6,535,551
173		RETIREMENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$0	P-174	\$0	\$0	100.0000%	\$0	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCU	\$0	P-177	\$0	\$0	100.0000%	\$0	\$0
178	390.000	Structures & Improvements-Electric	\$0	P-178	\$0	\$0	100.0000%	\$0	\$0
179	390.050	Structures & Improvements - Leased	\$0	P-179	\$0	\$0	100.0000%	\$0	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	P-180	\$0	\$0	100.0000%	\$0	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182	391.040	Gen-Office-Furn-Software	\$0	P-182	\$0	\$0	100.0000%	\$0	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	P-183	\$0	\$0	100.0000%	\$0	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	P-184	\$0	\$0	100.0000%	\$0	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	P-185	\$0	\$0	100.0000%	\$0	\$0
186	394.000	Gen Tools-Electric	\$0	P-186	\$0	\$0	100.0000%	\$0	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	P-187	\$0	\$0	100.0000%	\$0	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	P-188	\$0	\$0	100.0000%	\$0	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	P-189	\$0	\$0	100.0000%	\$0	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
191		TOTAL PLANT IN SERVICE	\$568,228,008		\$115,636,226	\$683,864,234		\$0	\$653,492,627

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-16	Steam Prod. Equip. - GSU	315.000		\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360		\$0	
P-21	Steam Production Structures - Iatan 1	311.000		-\$15,150		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$15,150		\$0	
P-23	Steam Production Boiler Plant - Iatan 1	312.000		-\$262,720		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$262,720		\$0	
P-26	Steam Prod Access Equip - Iatan 1	315.000		-\$565,833		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$21,473		\$0	
P-27	Steam Prod Misc Power Plant - Iatan 1	316.000		-\$2,383		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$2,383		\$0	
P-30	Steam Prod. Struct. latan Common	311.000		\$3,883,628		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	4. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of latan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$3,883,628		\$0	
P-31	Steam Prod Boiler Plant latan Common	312.000		\$9,281,057		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	4. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include 53MW allocation of latan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$9,281,057		\$0	
P-32	Steam Prod. Turbogenerator latan Common	314.000		\$120,284		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	3. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of latan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$120,284		\$0	
P-33	Steam Prod Accessory Electrical latan Common	315.000		\$123,056		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	3. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		\$0		\$0	
	3. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	5. To include 53MW allocation of Iatan Common plant as of 10-31-2010 and directed as per Commission May 2011 Order (Majors)		\$123,056		\$0	
P-36	Misc Intangible-Capitalized Software-5yr-Iatan 2	303.020		\$86,756		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$127		\$0	
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	4. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$86,883		\$0	
P-37	Steam Production-Structures-Iatan 2	311.000		\$11,525,378		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$150,718		\$0	
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$11,676,096		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-38	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$81,831,373		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$1,083,137		\$0	
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$82,914,510		\$0	
P-39	Steam Production-Turbogenerator-Iatan 2	314.000		\$10,607,143		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$149,748		\$0	
	3. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of Iatan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$10,756,891		\$0	
P-40	Steam Production Accessory Equipment - Iatan	315.000		\$3,626,777		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$50,044		\$0	
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$3,676,821		\$0	
P-41	Steam Production-Misc Power Plant Equipmen	316.000		\$399,292		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 and as directed by KCPL Commission Order - April 12, 2011 (Hyneman)		-\$5,596		\$0	
	3. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	5. To include 53MW allocation of latan 2 plant as of 10-31-2010 and as directed by the Commission May 2011 Order (Majors)		\$404,888		\$0	
P-62	Transmission Land - Electric	350.000		-\$319,831		\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831		\$0	
P-65	Transmission Structures and Improvments	352.000		-\$197,297		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-68	Transmission Station Equipment - Iatan 2	353.001		\$529,591		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$529,591		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. To recognize Iatan Construction audit adjustments updated through October 31, 2010 and directed by the KCPL Commission Order-April 12, 2011. (Hyneman)		\$0		\$0	
P-69	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,053,817		\$0	
P-70	Transmission Poles and Fixtures - Iatan 2-Inter	355.001		\$332,693		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$332,693		\$0	
P-71	Transmission Poles and Fixtures-Iatan 2-Substa	355.002		\$158		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$158		\$0	

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-72	Transmission Overhead Conductors	356.000		-\$1,006,219		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219		\$0	
P-73	Transmission OH Conductors - Iatan 2	356.001		\$272,203		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$272,203		\$0	
P-74	Transmission OH Cond & Devices-Iatan 2-Subst	356.002		\$129		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission as of 10-31-2010-directed by the Commission May 2011 Order (Majors)		\$129		\$0	
P-103	General Office Furniture - Electric	391.000		-\$178,753		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$178,753		\$0	
P-104	General Office Furn. Comp - Electric	391.020		-\$966,815		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$966,815		\$0	
P-109	General Stores Equipment - Electric	393.000		-\$51,233		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
P-110	General Tools - Electric	394.000		-\$274,980		\$0

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
P-111	General Laboratory - Electric	395.000		-\$76,997		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
P-113	General Communication - Electric	397.000		-\$363,182		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	
P-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
P-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
P-156	General Office Furniture & Eq-Elec	391.000		-\$5,819		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$5,819		\$0	
P-158	General Office Furniture - Computer	391.020		-\$140,256		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$140,256		\$0	
P-160	General Office Furn Software	391.040		-\$1,868,058		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$1,868,058		\$0	

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Adjustments to Plant in Service

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Plant Adj. Number	Plant In Service Adjustment Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
Total Plant Adjustments				<u>\$115,636,226</u>		<u>\$0</u>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	20.00%	\$43,393
4	303.020	Misc. Intangible Cap Software - Lake Road	\$184,800	20.0000%	\$36,960
5		TOTAL PLANT INTANGIBLE	\$476,764		\$80,353
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		STEAM PROD - LAKE ROAD			
9	310.000	Steam Production Land Elec - LR	\$31,271	0.0000%	\$0
10	311.000	Steam Production Structures - LR	\$12,111,091	1.9000%	\$230,111
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	1.9000%	\$0
12	312.000	Steam Production Boiler Plant - LR	\$39,621,305	2.1600%	\$855,820
13	312.020	Steam Production Boiler AQC - LR	\$8,150,119	2.1600%	\$176,043
14	314.000	Steam Prod Turbogenerator - LR	\$15,883,619	2.3300%	\$370,088
15	315.000	Steam Production Access Equip - LR	\$3,098,788	2.3700%	\$73,441
16	315.000	Steam Prod. Equip. - GSU	\$437,382	2.3700%	\$10,366
17	316.000	Steam Prod Misc Power Plant - LR	\$384,646	2.9000%	\$11,155
18		TOTAL STEAM PROD - LAKE ROAD	\$79,718,221		\$1,727,024
19		STEAM PRODUCTION IATAN 1			
20	310.000	Steam Production Land - Iatan 1	\$249,279	0.0000%	\$0
21	311.000	Steam Production Structures - Iatan 1	\$5,665,497	1.8400%	\$104,245
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	0.0000%	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$97,791,773	2.0400%	\$1,994,952
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	2.0400%	\$9,287
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,652,246	2.3000%	\$245,002
26	315.000	Steam Prod Access Equip - Iatan 1	\$7,485,619	2.3400%	\$175,163
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$891,239	2.4900%	\$22,192
28		TOTAL STEAM PRODUCTION IATAN 1	\$123,190,878		\$2,550,841
29		STEAM PRODUCTION IATAN COMMON			
30	311.000	Steam Prod. Struct. Iatan Common	\$12,694,557	1.8400%	\$233,580
31	312.000	Steam Prod Boiler Plant Iatan Common	\$30,338,302	2.0400%	\$618,901
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$393,274	2.3000%	\$9,045
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$402,254	2.3400%	\$9,413
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$43,828,387		\$870,939
35		STEAM PRODUCTION IATAN 2			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
36	303.020	Misc Intangible-Capitalized Software-5yr-latan 2	\$86,756	20.0000%	\$17,351
37	311.000	Steam Production-Structures-latan 2	\$11,525,378	1.8400%	\$212,067
38	312.000	Steam Production-Boiler Plant Equip.-latan 2	\$81,831,373	2.0400%	\$1,669,360
39	314.000	Steam Production-Turbogenerator-latan 2	\$10,607,143	2.3000%	\$243,964
40	315.000	Steam Production Accessory Equipment -latan 2	\$3,626,777	2.3400%	\$84,867
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$399,292	2.4900%	\$9,942
42		TOTAL STEAM PRODUCTION IATAN 2	\$108,076,719		\$2,237,551
43		TOTAL STEAM PRODUCTION	\$354,814,205		\$7,386,355
44		NUCLEAR PRODUCTION			
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0
46		HYDRAULIC PRODUCTION			
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
48		OTHER PRODUCTION			
49		OTHER PRODUCTION PLANT			
50	341.000	Other Prod Structures - Electric	\$1,477,027	1.7500%	\$25,848
51	342.000	Other Prod Fuel Holders - Electric	\$605,108	3.0900%	\$18,698
52	343.000	Other Prod Prime Movers - Electric	\$10,957,437	4.7800%	\$523,765
53	344.000	Other Prod Generators - Electric	\$3,107,235	4.1100%	\$127,707
54	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	2.8400%	\$32,605
55		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$728,623
56		TOTAL OTHER PRODUCTION	\$17,294,864		\$728,623
57		RETIREMENTS WORK IN PROGRESS			
58		Production-Salvage and Removal Retirements not classified	\$0	0.0000%	\$0
59		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
60		TOTAL PRODUCTION PLANT	\$372,109,069		\$8,114,978
61		TRANSMISSION PLANT			
62	350.000	Transmission Land - Electric	\$57,332	0.00%	\$0
63	350.010	Transmission Land Rights - Electric	\$1,897,345	0.00%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
64	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
65	352.000	Transmission Structures and Improvments	\$383,371	1.83%	\$7,016
66	353.000	Transmission Station Equipment	\$16,927,194	1.70%	\$287,762
67	353.000	Transmission Station Equip - Iatan	\$1,141,872	1.7000%	\$19,412
68	353.001	Transmission Station Equipment - Iatan 2	\$529,591	1.7000%	\$9,003
69	355.000	Transmission Poles & Fixtures	\$13,783,225	2.93%	\$403,848
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$332,693	2.93%	\$9,748
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$158	2.9300%	\$5
72	356.000	Transmission Overhead Conductors	\$8,205,904	2.32%	\$190,377
73	356.001	Transmission OH Conductors - Iatan 2	\$272,203	2.32%	\$6,315
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$129	2.3200%	\$3
75	357.000	Transmission Underground Conduit	\$16,148	1.70%	\$275
76	358.000	Transmission Underground Conductors	\$31,692	2.49%	\$789
77		TOTAL TRANSMISSION PLANT	\$43,582,758		\$934,553
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
79		Transmission-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
81		DISTRIBUTION PLANT			
82	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
83	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
84	361.000	Distribution Structures and Improvements	\$2,444,058	1.61%	\$39,349
85	362.000	Distribution Station Equipment	\$37,363,570	2.08%	\$777,162
86	364.000	Distribution Poles, Towers, and Fixtures	\$35,422,360	3.89%	\$1,377,930
87	365.000	Distribution Overhead Conductors	\$27,912,207	2.18%	\$608,486
88	366.000	Distribution Underground Circuits	\$8,664,194	1.70%	\$147,291
89	367.000	Distribution Underground Conductors	\$22,536,593	2.49%	\$561,161
90	368.000	Distribution Line Transformers	\$38,093,943	3.45%	\$1,314,241
91	369.010	Distribution Services - Overhead	\$4,407,640	3.64%	\$160,438
92	369.020	Distribution Services - Underground	\$11,028,699	3.05%	\$336,375
93	370.000	Distribution Services - Meters	\$8,084,740	2.00%	\$161,695
94	371.000	Distribution Customer Installation	\$5,095,797	5.12%	\$260,905
95	373.000	Distribution Street Light & Signals	\$5,858,570	3.18%	\$186,303
96		TOTAL DISTRIBUTION PLANT	\$207,683,038		\$5,931,336
97		RETIREMENT WORK IN PROGRESS			
98		Distribution-Salvage and Removal-Retirements not classified	\$0	0.0000%	\$0
99		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
100		GENERAL PLANT			
101	389.000	General Land - Electric	\$728,769	0.00%	\$0
102	390.000	General Structures & Improv. - Electric	\$6,868,773	2.73%	\$187,518
103	391.000	General Office Furniture - Electric	\$130,144	5.00%	\$6,507
104	391.020	General Office Furn. Comp - Electric	-\$14,160	12.50%	-\$1,770
105	392.010	General Trans Light Trucks - Electric	\$295,421	11.25%	\$33,235
106	392.020	General Trans Heavy Trucks - Electric	\$3,303,989	11.25%	\$371,699
107	392.040	General Trans Trailers - Electric	\$241,007	11.25%	\$27,113
108	392.050	General Trans Med Trucks - Electric	\$1,113,151	11.25%	\$125,229
109	393.000	General Stores Equipment - Electric	\$46,208	4.00%	\$1,848
110	394.000	General Tools - Electric	\$1,292,250	4.00%	\$51,690
111	395.000	General Laboratory - Electric	\$385,107	3.30%	\$12,709
112	396.000	General Power Oper. Equip - Electric	\$492,155	4.45%	\$21,901
113	397.000	General Communication - Electric	\$5,487,707	3.70%	\$203,045
114	398.000	General Misc. Equip - Electric	\$28,856	4.00%	\$1,154
115		TOTAL GENERAL PLANT	\$20,399,377		\$1,041,878
116		GENERAL PLANT - LAKE ROAD			
117	390.000	General Structures - LR	\$3,156	2.7300%	\$86
118	391.000	General Office Furniture - LR	\$370,997	5.0000%	\$18,550
119	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
120	391.040	General Office Furniture Software - LR	\$43,925	11.1100%	\$4,880
121	392.000	General Trans Autos - LR	\$0	11.2500%	\$0
122	392.010	General Trans Light Trucks - LR	\$53,994	11.2500%	\$6,074
123	392.020	General Trans Heavy Trucks - LR	\$16,970	11.2500%	\$1,909
124	392.050	General Trans Med Trucks - LR	\$12,605	11.2500%	\$1,418
125	394.000	General Tools - LR	\$357,518	4.0000%	\$14,301
126	395.000	General Laboratory - LR	\$297,257	3.3000%	\$9,809
127	396.000	General Power Operated Equip. - LR	\$696,672	4.4500%	\$31,002
128	397.000	General Communication - LR	\$90,911	3.7000%	\$3,364
129	398.000	General Misc. Equip - LR	\$11,285	4.0000%	\$451
130		TOTAL GENERAL PLANT - LAKE ROAD	\$2,324,403		\$137,983
131		GENERAL PLANT - IATAN			
132	391.000	General Office Furniture - Iatan	\$1,693	5.0000%	\$85
133	391.020	General Office Furn Comp - Iatan	\$92,340	12.5000%	\$11,543
134	391.040	General Office Furn Software - Iatan	\$157,762	11.1100%	\$17,527
135	397.000	General Communications - Iatan	\$129,872	3.7000%	\$4,805
136		TOTAL GENERAL PLANT - IATAN	\$381,667		\$33,960
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT			
138		General Plant-Salvage and Removal- Retirements not classified	\$0	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT			
141	310.090	Industrial Steam Land	\$0	0.0000%	\$0
142	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
143	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
144	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
145	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
146	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
147	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
148	380.090	Industrial Steam Services	\$0	0.0000%	\$0
149	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
151		ECORP PLANT			
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$105,147	0.0000%	\$0
153	389.000	General Land - Electric Raytown	\$6,069	0.0000%	\$0
154	390.000	General Structures & Improv. Raytown	\$1,823,006	2.2200%	\$40,471
155	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
156	391.000	General Office Furniture & Eq-Elec	\$250,852	5.0000%	\$12,543
157	391.000	General Office Furn. - Raytown	\$453,809	5.0000%	\$22,690
158	391.020	General Office Furniture - Computer	\$777,843	12.5000%	\$97,230
159	391.020	General Office Furn. Comp. - Raytown	\$518,666	12.5000%	\$64,833
160	391.040	General Office Furn Software	\$2,061,029	11.1100%	\$228,980
161	391.040	General Office Furn Software - Raytown	\$308,410	11.1100%	\$34,264
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	12.5000%	\$0
163	392.040	Gen Trans Trailers Electric	\$0	12.5000%	\$0
164	393.000	General Stores Equipment- Elec	\$2,003	4.0000%	\$80
165	394.000	General Tools - Electric - ECORP	\$3,731	4.0000%	\$149
166	395.000	General Laboratory Equip - Lake Road	\$0	3.3000%	\$0
167	396.000	General Power Operated Equip Elec	\$3,502	4.4500%	\$156
168	397.000	General Communication Equip Elec	\$75,851	3.7000%	\$2,806
169	397.000	General Communication - Raytown	\$133,133	3.7000%	\$4,926
170	398.000	General Miscellaneous Electric Equipment	\$4,759	4.0000%	\$190
171	398.000	General Misc. Equip. - Raytown	\$7,741	4.0000%	\$310
172		TOTAL ECORP PLANT	\$6,535,551		\$509,628
173		RETIREMENTS WORK IN PROGRESS-ECORP			
174		ECORP-retirements-salvage not classified	\$0	0.0000%	\$0
175		TOTAL RETIREMENTS WORK IN PROGRESS- ECORP	\$0		\$0
176		UCU COMMON GENERAL PLANT			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
177	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
178	390.000	Structures & Improvements-Electric	\$0	0.0000%	\$0
179	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
180	391.000	Gen-Office Furniture & Equipment-Electric	\$0	0.0000%	\$0
181	391.020	Gen-Office 391.02 Gen Office Furniture- Computer	\$0	0.0000%	\$0
182	391.040	Gen-Office-Furn-Software	\$0	0.0000%	\$0
183	391.050	Gen-Office Furn-Sys Develop	\$0	0.0000%	\$0
184	392.000	Gen-Trans Equip-Auto-Electric	\$0	0.0000%	\$0
185	392.050	Gen-Trans Equip-Med Trucks-Electric	\$0	0.0000%	\$0
186	394.000	Gen Tools-Electric	\$0	0.0000%	\$0
187	395.000	Gen Laboratory Equip-Electric	\$0	0.0000%	\$0
188	397.000	Gen-Communication Equip-Electric	\$0	0.0000%	\$0
189	398.000	Gen Misc Equipment-Elect	\$0	0.0000%	\$0
190		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
191		Total Depreciation	<u>\$653,492,627</u>		<u>\$16,784,669</u>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$147,780	R-3	\$0	\$147,780	100.0000%	\$0	\$147,780
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$147,780		\$0	\$147,780		\$0	\$147,780
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$0	R-9	\$0	\$0	80.3480%	\$0	\$0
10	311.000	Steam Production Structures - LR	\$6,368,833	R-10	\$0	\$6,368,833	80.3480%	\$0	\$5,117,230
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	R-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$25,765,075	R-12	\$0	\$25,765,075	70.5810%	\$0	\$18,185,248
13	312.020	Steam Production Boiler AQC - LR	\$6,178,961	R-13	\$0	\$6,178,961	70.5810%	\$0	\$4,361,172
14	314.000	Steam Prod Turbogenerator - LR	\$9,703,144	R-14	\$0	\$9,703,144	99.9570%	\$0	\$9,698,972
15	315.000	Steam Production Access Equip - LR	\$3,076,626	R-15	\$0	\$3,076,626	80.3480%	\$0	\$2,472,007
16	315.000	Steam Prod. Equip. - GSU	\$0	R-16	\$163,093	\$163,093	80.3480%	\$0	\$131,042
17	316.000	Steam Prod Misc Power Plant - LR	\$219,531	R-17	\$0	\$219,531	58.2000%	\$0	\$127,767
18		TOTAL STEAM PROD - LAKE ROAD	\$51,312,170		\$163,093	\$51,475,263		\$0	\$40,093,438
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$12,343	R-20	\$0	\$12,343	100.0000%	\$0	\$12,343
21	311.000	Steam Production Structures - Iatan 1	\$2,627,509	R-21	\$0	\$2,627,509	100.0000%	\$0	\$2,627,509
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	R-22	\$0	\$0	100.0000%	\$0	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$27,512,797	R-23	\$0	\$27,512,797	100.0000%	\$0	\$27,512,797
24	312.020	Steam Prod Boiler AQC - Iatan 1	\$37,146	R-24	\$0	\$37,146	100.0000%	\$0	\$37,146
25	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,303,657	R-25	\$0	\$7,303,657	100.0000%	\$0	\$7,303,657
26	315.000	Steam Prod Access Equip - Iatan 1	\$4,570,984	R-26	-\$163,093	\$4,407,891	100.0000%	\$0	\$4,407,891
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$517,906	R-27	\$0	\$517,906	100.0000%	\$0	\$517,906
28		TOTAL STEAM PRODUCTION IATAN 1	\$42,582,342		-\$163,093	\$42,419,249		\$0	\$42,419,249
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$293,884	R-30	\$88,355	\$382,239	100.0000%	\$0	\$382,239
31	312.000	Steam Prod Boiler Plant Iatan Common	\$889,755	R-31	\$228,318	\$1,118,073	100.0000%	\$0	\$1,118,073
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$10,693	R-32	\$2,827	\$13,520	100.0000%	\$0	\$13,520
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$11,633	R-33	\$3,108	\$14,741	100.0000%	\$0	\$14,741
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$1,205,965		\$322,608	\$1,528,573		\$0	\$1,528,573
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	R-36	\$7,240	\$7,240	100.0000%	\$0	\$7,240
37	311.000	Steam Production-Structures-Iatan 2	\$0	R-37	\$87,763	\$87,763	100.0000%	\$0	\$87,763
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-38	\$664,555	\$664,555	100.0000%	\$0	\$664,555
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-39	\$82,996	\$82,996	100.0000%	\$0	\$82,996
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	R-40	\$30,646	\$30,646	100.0000%	\$0	\$30,646
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-41	\$3,549	\$3,549	100.0000%	\$0	\$3,549
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$876,749	\$876,749		\$0	\$876,749
43		TOTAL STEAM PRODUCTION	\$95,100,477		\$1,199,357	\$96,299,834		\$0	\$84,918,009
44		NUCLEAR PRODUCTION							
45		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
46		HYDRAULIC PRODUCTION							
47		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		OTHER PRODUCTION							
49		OTHER PRODUCTION PLANT							
50	341.000	Other Prod Structures - Electric	\$1,340,094	R-50	\$0	\$1,340,094	100.0000%	\$0	\$1,340,094
51	342.000	Other Prod Fuel Holders - Electric	\$666,320	R-51	\$0	\$666,320	100.0000%	\$0	\$666,320
52	343.000	Other Prod Prime Movers - Electric	\$12,552,200	R-52	\$0	\$12,552,200	100.0000%	\$0	\$12,552,200
53	344.000	Other Prod Generators - Electric	\$3,503,137	R-53	\$0	\$3,503,137	100.0000%	\$0	\$3,503,137
54	345.000	Other Prod Accessory Equip - Electric	\$906,891	R-54	\$0	\$906,891	100.0000%	\$0	\$906,891
55		TOTAL OTHER PRODUCTION PLANT	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
56		TOTAL OTHER PRODUCTION	\$18,968,642		\$0	\$18,968,642		\$0	\$18,968,642
57		RETIREMENTS WORK IN PROGRESS							
58		Production-Salvage and Removal Retirements not classified	-\$1,100,798	R-58	\$0	-\$1,100,798	100.0000%	\$0	-\$1,100,798
59		TOTAL RETIREMENTS WORK IN PROGRESS	-\$1,100,798		\$0	-\$1,100,798		\$0	-\$1,100,798
60		TOTAL PRODUCTION PLANT	\$112,968,321		\$1,199,357	\$114,167,678		\$0	\$102,785,853
61		TRANSMISSION PLANT							
62	350.000	Transmission Land - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.010	Transmission Land Rights - Electric	\$0	R-63	\$0	\$0	100.0000%	\$0	\$0
64	350.040	Transmission Land Rights - Depreciable	\$3,901	R-64	\$0	\$3,901	100.0000%	\$0	\$3,901
65	352.000	Transmission Structures and Improvements	\$199,727	R-65	\$0	\$199,727	100.0000%	\$0	\$199,727
66	353.000	Transmission Station Equipment	\$6,863,450	R-66	\$0	\$6,863,450	100.0000%	\$0	\$6,863,450
67	353.000	Transmission Station Equip - Iatan	\$11,922	R-67	\$0	\$11,922	100.0000%	\$0	\$11,922
68	353.001	Transmission Station Equipment - Iatan 2	\$0	R-68	\$4,094	\$4,094	100.0000%	\$0	\$4,094
69	355.000	Transmission Poles & Fixtures	\$8,324,974	R-69	\$0	\$8,324,974	100.0000%	\$0	\$8,324,974
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$0	R-70	\$6,449	\$6,449	100.0000%	\$0	\$6,449
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	R-71	\$1	\$1	100.0000%	\$0	\$1
72	356.000	Transmission Overhead Conductors	\$6,288,153	R-72	\$0	\$6,288,153	100.0000%	\$0	\$6,288,153
73	356.001	Transmission OH Conductors - Iatan 2	\$0	R-73	\$4,178	\$4,178	100.0000%	\$0	\$4,178
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	R-74	\$0	\$0	100.0000%	\$0	\$0
75	357.000	Transmission Underground Conduit	\$5,306	R-75	\$0	\$5,306	100.0000%	\$0	\$5,306
76	358.000	Transmission Underground Conductors	\$31,439	R-76	\$0	\$31,439	100.0000%	\$0	\$31,439
77		TOTAL TRANSMISSION PLANT	\$21,728,872		\$14,722	\$21,743,594		\$0	\$21,743,594
78		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
79		Transmission-Salvage and Removal- Retirements not classified	-\$129,694	R-79	\$0	-\$129,694	100.0000%	\$0	-\$129,694
80		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$129,694		\$0	-\$129,694		\$0	-\$129,694
81		DISTRIBUTION PLANT							
82	360.000	Distribution Land - Electric	\$0	R-82	\$0	\$0	100.0000%	\$0	\$0
83	360.010	Distribution Land Rights - Electric	\$0	R-83	\$0	\$0	100.0000%	\$0	\$0
84	361.000	Distribution Structures and Improvements	\$503,894	R-84	\$0	\$503,894	100.0000%	\$0	\$503,894
85	362.000	Distribution Station Equipment	\$17,948,421	R-85	\$0	\$17,948,421	100.0000%	\$0	\$17,948,421
86	364.000	Distribution Poles, Towers, and Fixtures	\$16,650,916	R-86	\$0	\$16,650,916	100.0000%	\$0	\$16,650,916
87	365.000	Distribution Overhead Conductors	\$10,498,634	R-87	\$0	\$10,498,634	100.0000%	\$0	\$10,498,634
88	366.000	Distribution Underground Circuits	\$2,103,027	R-88	\$0	\$2,103,027	100.0000%	\$0	\$2,103,027
89	367.000	Distribution Underground Conductors	\$5,194,994	R-89	\$0	\$5,194,994	100.0000%	\$0	\$5,194,994
90	368.000	Distribution Line Transformers	\$20,409,107	R-90	\$0	\$20,409,107	100.0000%	\$0	\$20,409,107
91	369.010	Distribution Services - Overhead	\$3,464,226	R-91	\$0	\$3,464,226	100.0000%	\$0	\$3,464,226
92	369.020	Distribution Services - Underground	\$5,203,186	R-92	\$0	\$5,203,186	100.0000%	\$0	\$5,203,186
93	370.000	Distribution Services - Meters	\$4,936,375	R-93	\$0	\$4,936,375	100.0000%	\$0	\$4,936,375
94	371.000	Distribution Customer Installation	\$2,507,309	R-94	\$0	\$2,507,309	100.0000%	\$0	\$2,507,309
95	373.000	Distribution Street Light & Signals	\$2,554,157	R-95	\$0	\$2,554,157	100.0000%	\$0	\$2,554,157
96		TOTAL DISTRIBUTION PLANT	\$91,974,246		\$0	\$91,974,246		\$0	\$91,974,246
97		RETIREMENT WORK IN PROGRESS							
98		Distribution-Salvage and Removal- Retirements not classified	-\$1,392,925	R-98	\$0	-\$1,392,925	100.0000%	\$0	-\$1,392,925
99		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,392,925		\$0	-\$1,392,925		\$0	-\$1,392,925

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100		GENERAL PLANT							
101	389.000	General Land - Electric	\$0	R-101	\$0	\$0	100.0000%	\$0	\$0
102	390.000	General Structures & Improv. - Electric	\$2,090,640	R-102	\$0	\$2,090,640	100.0000%	\$0	\$2,090,640
103	391.000	General Office Furniture - Electric	-\$120,171	R-103	-\$178,753	-\$298,924	100.0000%	\$0	-\$298,924
104	391.020	General Office Furn. Comp - Electric	\$513,056	R-104	-\$966,815	-\$453,759	100.0000%	\$0	-\$453,759
105	392.010	General Trans Light Trucks - Electric	\$119,357	R-105	\$0	\$119,357	100.0000%	\$0	\$119,357
106	392.020	General Trans Heavy Trucks - Electric	\$1,321,860	R-106	\$0	\$1,321,860	100.0000%	\$0	\$1,321,860
107	392.040	General Trans Trailers - Electric	\$254,564	R-107	\$0	\$254,564	100.0000%	\$0	\$254,564
108	392.050	General Trans Med Trucks - Electric	\$422,956	R-108	\$0	\$422,956	100.0000%	\$0	\$422,956
109	393.000	General Stores Equipment - Electric	\$105,529	R-109	-\$51,233	\$54,296	100.0000%	\$0	\$54,296
110	394.000	General Tools - Electric	\$1,009,325	R-110	-\$274,980	\$734,345	100.0000%	\$0	\$734,345
111	395.000	General Laboratory - Electric	\$269,758	R-111	-\$76,997	\$192,761	100.0000%	\$0	\$192,761
112	396.000	General Power Oper. Equip - Electric	\$135,340	R-112	\$0	\$135,340	100.0000%	\$0	\$135,340
113	397.000	General Communication - Electric	\$371,327	R-113	-\$363,182	\$8,145	100.0000%	\$0	\$8,145
114	398.000	General Misc. Equip - Electric	\$35,520	R-114	-\$10,736	\$24,784	100.0000%	\$0	\$24,784
115		TOTAL GENERAL PLANT	\$6,529,061		-\$1,922,696	\$4,606,365		\$0	\$4,606,365
116		GENERAL PLANT - LAKE ROAD							
117	390.000	General Structures - LR	\$2,331	R-117	\$0	\$2,331	80.3480%	\$0	\$1,873
118	391.000	General Office Furniture - LR	\$243,915	R-118	\$0	\$243,915	80.3480%	\$0	\$195,981
119	391.020	General Office Furniture Computer - LR	\$455,635	R-119	\$0	\$455,635	80.3480%	\$0	\$366,094
120	391.040	General Office Furniture Software - LR	\$175,344	R-120	-\$167,573	\$7,771	80.3480%	\$0	\$6,244
121	392.000	General Trans Autos - LR	\$0	R-121	\$0	\$0	80.3480%	\$0	\$0
122	392.010	General Trans Light Trucks - LR	\$22,053	R-122	\$0	\$22,053	80.3480%	\$0	\$17,719
123	392.020	General Trans Heavy Trucks - LR	\$22,309	R-123	\$0	\$22,309	80.3480%	\$0	\$17,925
124	392.050	General Trans Med Trucks - LR	\$16,190	R-124	\$0	\$16,190	80.3480%	\$0	\$13,008
125	394.000	General Tools - LR	\$335,346	R-125	\$0	\$335,346	80.3480%	\$0	\$269,444
126	395.000	General Laboratory - LR	\$262,135	R-126	\$0	\$262,135	80.3480%	\$0	\$210,620
127	396.000	General Power Operated Equip. - LR	\$174,655	R-127	\$0	\$174,655	80.3480%	\$0	\$140,332
128	397.000	General Communication - LR	\$2,944	R-128	\$0	\$2,944	80.3480%	\$0	\$2,365
129	398.000	General Misc. Equip - LR	\$9,608	R-129	\$0	\$9,608	80.3480%	\$0	\$7,720
130		TOTAL GENERAL PLANT - LAKE ROAD	\$1,722,465		-\$167,573	\$1,554,892		\$0	\$1,249,325
131		GENERAL PLANT - IATAN							
132	391.000	General Office Furniture - Iatan	\$1,657	R-132	\$0	\$1,657	100.0000%	\$0	\$1,657
133	391.020	General Office Furn Comp - Iatan	\$37,433	R-133	\$0	\$37,433	100.0000%	\$0	\$37,433
134	391.040	General Office Furn Software - Iatan	\$166,525	R-134	\$0	\$166,525	100.0000%	\$0	\$166,525
135	397.000	General Communications - Iatan	\$47,760	R-135	\$0	\$47,760	100.0000%	\$0	\$47,760
136		TOTAL GENERAL PLANT - IATAN	\$253,375		\$0	\$253,375		\$0	\$253,375
137		RETIREMENTS WORK IN PROGRESS- GENERAL PLANT							
138		General Plant-Salvage and Removal- Retirements not classified	\$0	R-138	\$0	\$0	100.0000%	\$0	\$0
139		TOTAL RETIREMENTS WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
140		INDUSTRIAL STEAM PRODUCTION PLANT							
141	310.090	Industrial Steam Land	\$0	R-141	\$0	\$0	0.0000%	\$0	\$0
142	311.090	Industrial Steam Structures	-\$5,891	R-142	\$0	-\$5,891	0.0000%	\$0	\$0
143	312.090	Industrial Steam Boiler Plant	\$93,731	R-143	\$0	\$93,731	0.0000%	\$0	\$0
144	315.090	Industrial Steam Accessory	-\$35,231	R-144	\$0	-\$35,231	0.0000%	\$0	\$0
145	375.090	Industrial Steam Distribution	\$52,658	R-145	\$0	\$52,658	0.0000%	\$0	\$0
146	376.090	Industrial Steam Mains	\$1,028,654	R-146	\$0	\$1,028,654	0.0000%	\$0	\$0
147	379.090	Industrial Steam CTY Gate	\$264,475	R-147	\$0	\$264,475	0.0000%	\$0	\$0
148	380.090	Industrial Steam Services	\$97,916	R-148	\$0	\$97,916	0.0000%	\$0	\$0
149	381.090	Industrial Steam Services- Other	\$235,431	R-149	\$0	\$235,431	0.0000%	\$0	\$0
150		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,731,743		\$0	\$1,731,743		\$0	\$0
151		ECORP PLANT							
152	303.020	Misc Intang - Cap Softwr- 5 yr	\$34,461	R-152	\$0	\$34,461	80.3480%	\$0	\$27,689
153	389.000	General Land - Electric Raytown	\$0	R-153	\$0	\$0	80.3480%	\$0	\$0
154	390.000	General Structures & Improv. Raytown	-\$66,143	R-154	\$0	-\$66,143	80.3480%	\$0	-\$53,145
155	390.050	General Leasehold Improvements	\$0	R-155	\$0	\$0	80.3480%	\$0	\$0
156	391.000	General Office Furniture & Eq-Elec	\$38,792	R-156	-\$5,819	\$32,973	80.3480%	\$0	\$26,493
157	391.000	General Office Furn. - Raytown	\$72,256	R-157	\$0	\$72,256	80.3480%	\$0	\$58,056
158	391.020	General Office Furniture - Computer	\$854,146	R-158	-\$140,256	\$713,890	80.3480%	\$0	\$573,596

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
159	391.020	General Office Furn. Comp. - Raytown	\$581,709	R-159	\$0	\$581,709	80.3480%	\$0	\$467,392
160	391.040	General Office Furn Software	\$2,297,352	R-160	-\$1,868,058	\$429,294	80.3480%	\$0	\$344,929
161	391.040	General Office Furn Software - Raytown	\$210,809	R-161	\$0	\$210,809	80.3480%	\$0	\$169,381
162	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-162	\$0	\$0	80.3480%	\$0	\$0
163	392.040	Gen Trans Trailers Electric	\$0	R-163	\$0	\$0	80.3480%	\$0	\$0
164	393.000	General Stores Equipment- Elec	\$2,585	R-164	\$0	\$2,585	80.3480%	\$0	\$2,077
165	394.000	General Tools - Electric - ECORP	\$4,934	R-165	\$0	\$4,934	80.3480%	\$0	\$3,964
166	395.000	General Laboratory Equip - Lake Road	\$0	R-166	\$0	\$0	80.3480%	\$0	\$0
167	396.000	General Power Operated Equip Elec	\$4,698	R-167	\$0	\$4,698	80.3480%	\$0	\$3,775
168	397.000	General Communication Equip Elec	-\$71,411	R-168	\$0	-\$71,411	80.3480%	\$0	-\$57,377
169	397.000	General Communication - Raytown	-\$77,195	R-169	\$0	-\$77,195	80.3480%	\$0	-\$62,025
170	398.000	General Miscellaneous Electric Equipment	\$5,923	R-170	\$0	\$5,923	80.3480%	\$0	\$4,759
171	398.000	General Misc. Equip. - Raytown	\$9,487	R-171	\$0	\$9,487	80.3480%	\$0	\$7,623
172		TOTAL ECORP PLANT	\$3,902,403		-\$2,014,133	\$1,888,270		\$0	\$1,517,187
173		RETIREMENTS WORK IN PROGRESS-ECORP							
174		ECORP-retirements-salvage not classified	\$621	R-174	\$0	\$621	100.0000%	\$0	\$621
175		TOTAL RETIREMENTS WORK IN PROGRESS-ECORP	\$621		\$0	\$621		\$0	\$621
176		UCU COMMON GENERAL PLANT							
177	389.000	Land & Land Rights-UCU	\$0	R-177	\$0	\$0	80.3480%	\$0	\$0
178	390.000	Structures & Improvements-Electric	-\$9,484	R-178	\$0	-\$9,484	80.3480%	\$0	-\$7,620
179	390.050	Structures & Improvements - Leased	-\$5,453	R-179	\$0	-\$5,453	80.3480%	\$0	-\$4,381
180	391.000	Gen-Office Furniture & Equipment-Electric	-\$66,320	R-180	\$0	-\$66,320	80.3480%	\$0	-\$53,287
181	391.020	Gen-Office 391.02 Gen Office Furniture-Computer	-\$1,652,394	R-181	\$0	-\$1,652,394	80.3480%	\$0	-\$1,327,666
182	391.040	Gen-Office-Furn-Software	-\$1,553,646	R-182	\$0	-\$1,553,646	80.3480%	\$0	-\$1,248,323
183	391.050	Gen-Office Furn-Sys Develop	-\$897,861	R-183	\$0	-\$897,861	80.3480%	\$0	-\$721,413
184	392.000	Gen-Trans Equip-Auto-Electric	-\$55	R-184	\$0	-\$55	80.3480%	\$0	-\$44
185	392.050	Gen-Trans Equip-Med Trucks-Electric	-\$491	R-185	\$0	-\$491	80.3480%	\$0	-\$395
186	394.000	Gen Tools-Electric	-\$5,196	R-186	\$0	-\$5,196	80.3480%	\$0	-\$4,175
187	395.000	Gen Laboratory Equip-Electric	-\$3,467	R-187	\$0	-\$3,467	80.3480%	\$0	-\$2,786
188	397.000	Gen-Communication Equip-Electric	-\$526,602	R-188	\$0	-\$526,602	80.3480%	\$0	-\$423,114
189	398.000	Gen Misc Equipment-Elect	-\$23,513	R-189	\$0	-\$23,513	80.3480%	\$0	-\$18,892
190		TOTAL UCU COMMON GENERAL PLANT	-\$4,744,482		\$0	-\$4,744,482		\$0	-\$3,812,096
191		TOTAL DEPRECIATION RESERVE	\$234,691,786		-\$2,890,323	\$231,801,463		\$0	\$218,943,631

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-16	Steam Prod. Equip. - GSU	315.000		\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		\$163,093		\$0	
R-26	Steam Prod Access Equip - Iatan 1	315.000		-\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		-\$163,093		\$0	
R-30	Steam Prod. Struct. Iatan Common	311.000		\$88,355		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$88,355		\$0	
R-31	Steam Prod Boiler Plant Iatan Common	312.000		\$228,318		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$228,318		\$0	
R-32	Steam Prod. Turbogenerator Iatan Common	314.000		\$2,827		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$2,827		\$0	
R-33	Steam Prod Accessory Electrical Iatan Common	315.000		\$3,108		\$0

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$3,108		\$0	
R-36	Misc Intangible-Capitalized Software-5yr-Iatan	303.020		\$7,240		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$7,240		\$0	
R-37	Steam Production-Structures-Iatan 2	311.000		\$87,763		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$87,763		\$0	
R-38	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$664,555		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$664,555		\$0	
R-39	Steam Production-Turbogenerator-Iatan 2	314.000		\$82,996		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$82,996		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-40	Steam Production Accessory Equipment - Iatan 2	315.000		\$30,646		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$30,646		\$0	
R-41	Steam Production-Misc Power Plant Equipment - Iatan 2	316.000		\$3,549		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$3,549		\$0	
R-68	Transmission Station Equipment - Iatan 2	353.001		\$4,094		\$0
	1. To include 100MW allocation of Iatan 2 Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)		\$4,094		\$0	
R-70	Transmission Poles and Fixtures - Iatan 2-Intermediate	355.001		\$6,449		\$0
	1. To include 100MW allocation of Iatan 2 Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)		\$6,449		\$0	
R-71	Transmission Poles and Fixtures-Iatan 2-Substation	355.002		\$1		\$0

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)		\$1		\$0	
R-73	Transmission OH Conductors - Iatan 2	356.001		\$4,178		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan Transmission Reserve as of 12/31/2010 and directed by the Commission May 2011 Order (Majors)		\$4,178		\$0	
R-103	General Office Furniture - Electric	391.000		-\$178,753		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$178,753		\$0	
R-104	General Office Furn. Comp - Electric	391.020		-\$966,815		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$966,815		\$0	
R-109	General Stores Equipment - Electric	393.000		-\$51,233		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
R-110	General Tools - Electric	394.000		-\$274,980		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$274,980		\$0	
R-111	General Laboratory - Electric	395.000		-\$76,997		\$0

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$76,997		\$0	
R-113	General Communication - Electric	397.000		-\$363,182		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$363,182		\$0	
R-114	General Misc. Equip - Electric	398.000		-\$10,736		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$10,736		\$0	
R-120	General Office Furniture Software - LR	391.040		-\$167,573		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$167,573		\$0	
R-156	General Office Furniture & Eq-Elec	391.000		-\$5,819		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$5,819		\$0	
R-158	General Office Furniture - Computer	391.020		-\$140,256		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$140,256		\$0	
R-160	General Office Furn Software	391.040		-\$1,868,058		\$0
	To include retirements per Stipulation and Agreement (Feb 2011) (Lyons)		-\$1,868,058		\$0	
Total Reserve Adjustments				-\$2,890,323		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$9,133,446	24.45	13.85	10.60	0.029030	\$265,144
3	Federal, State & City Income Tax Withheld	\$3,888,128	24.45	13.63	10.82	0.029644	\$115,260
4	Other Employee Withholdings	\$3,283,784	24.25	13.63	10.62	0.029096	\$95,545
5	FICA Taxes Withheld-Employee	\$1,451,801	24.45	13.77	10.68	0.029260	\$42,480
6	Accrued Vacation	\$887,620	24.25	344.83	-320.58	-0.878301	-\$779,598
7	Sibley Coal	\$13,279,402	24.45	17.39	7.06	0.019342	\$256,850
8	Jeffrey Coal	\$4,650,844	24.45	16.64	7.81	0.021397	\$99,514
9	Iatan Coal	\$7,134,365	24.45	43.69	-19.24	-0.052703	-\$376,002
10	Lake Road Coal & Freight	\$3,015,186	24.25	20.37	3.88	0.010630	\$32,051
11	Fuel - Purchased Gas	\$3,193,670	24.25	39.83	-15.58	-0.042685	-\$136,322
12	Fuel - Purchased Oil	\$1,829	24.25	39.83	-15.58	-0.042685	-\$78
13	Purchased Power	\$11,996,663	24.25	34.50	-10.25	-0.028082	-\$336,890
14	Injuries and Damages	\$289,974	24.25	31.45	-7.20	-0.019726	-\$5,720
15	Pension Fund Payments	\$1,100,735	24.25	51.74	-27.49	-0.075315	-\$82,902
16	OPEB Expenses	\$1,236,214	24.45	178.44	-153.99	-0.421890	-\$521,546
17	Cash Vouchers	\$38,538,988	24.45	30.00	-5.55	-0.015205	-\$585,985
18	TOTAL OPERATION AND MAINT. EXPENSE	\$103,082,649					-\$1,918,199
19	TAXES						
20	FICA - Employer Portion	\$1,451,801	24.45	13.63	10.82	0.029644	\$43,037
21	Federal/State Unemployment Taxes	\$70,306	24.45	75.88	-51.43	-0.140904	-\$9,906
22	City Franchise Taxes	\$3,847,474	7.25	38.63	-31.38	-0.085973	-\$330,779
23	Corporate Franchise Taxes	\$112,732	24.45	-76.00	100.45	0.275205	\$31,024
24	Property Tax	\$5,794,495	24.45	182.07	-157.62	-0.431836	-\$2,502,272
25	TOTAL TAXES	\$11,276,808					-\$2,768,896
26	OTHER EXPENSES						
27	Sales Taxes	\$3,198,288	7.25	22.00	-14.75	-0.040411	-\$129,246
28	TOTAL OTHER EXPENSES	\$3,198,288					-\$129,246
29	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,816,341
30	TAX OFFSET FROM RATE BASE						
31	Federal Tax Offset	\$4,838,645	24.45	45.63	-21.18	-0.058027	-\$280,772
32	State Tax Offset	\$760,358	24.45	45.63	-21.18	-0.058027	-\$44,121
33	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
34	Interest Expense Offset	\$15,467,748	24.45	86.55	-62.10	-0.170137	-\$2,631,636
35	TOTAL OFFSET FROM RATE BASE	\$21,066,751					-\$2,956,529
36	TOTAL CASH WORKING CAPITAL REQUIRED						-\$7,772,870

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$13,943,262	\$147,625,845	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	-\$7,259,362	\$73,887,817	-\$2,034,978	\$68,022,331	\$9,022,120	\$59,000,211
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	\$544,619	\$5,358,486	\$0	\$5,358,486	\$619,440	\$4,739,046
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$460,784	\$7,585,521	\$0	\$7,444,943	\$3,388,210	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$438,658	\$3,538,860	-\$129,362	\$3,409,498	\$1,907,112	\$1,502,386
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	\$112,051	\$420,070	\$239,452	\$659,522	\$190,574	\$468,948
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	\$10,226	\$112,440	\$0	\$112,440	\$92,231	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$1,368,921	\$17,621,662	\$2,011,025	\$18,075,429	\$3,852,067	\$14,223,362
9	TOTAL DEPRECIATION EXPENSE	\$13,426,938	See Note (1)	See Note (1)	See Note (1)	\$13,426,938	\$3,446,040	\$16,784,669	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$121,146	\$1,710,582	\$0	\$1,710,582
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$3,246,586	\$7,596,477	\$0	\$7,596,477	\$181,307	\$7,415,170
12	TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210	-\$3,815,359	\$131,137,707	\$3,653,323	\$129,174,377	\$19,253,061	\$93,136,647
13	NET INCOME BEFORE TAXES	\$14,755,154	\$0	\$0	\$0	\$18,570,513	\$10,289,939	\$18,451,468	\$0	\$0
14	TOTAL INCOME TAXES	\$6,636,364	See Note (1)	See Note (1)	See Note (1)	\$6,636,364	-\$6,636,364	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,635,243	See Note (1)	See Note (1)	See Note (1)	\$6,635,243	\$0	\$6,635,243	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$1,483,547	\$0	\$0	\$0	\$5,298,906	\$16,926,303	\$11,816,225	\$0	\$0

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

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$6,686,484	\$139,463,577		
Rev-3		Unbilled Electric Rate Revenue	\$516,585			Rev-3		\$516,585	100.0000%	-\$516,585	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4		-\$6,314,729	100.0000%	\$6,314,729	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949					\$126,978,949		\$12,484,628	\$139,463,577		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$357,537			Rev-8		\$357,537	100.0000%	\$0	\$357,537		
Rev-9	447.030	SFR Off System Sales	\$1,059,039			Rev-9		\$1,059,039	100.0000%	\$3,483,678	\$4,542,717		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$2,034,979			Rev-10		\$2,034,979	100.0000%	-\$2,034,979	\$0		
Rev-11	450.001	Other Operating Revenue - Forfeited Discount	\$132,503			Rev-11		\$132,503	100.0000%	\$9,935	\$142,438		
Rev-12	451.004	Other Revenue-Disconnect Service Charge	\$250,136			Rev-12		\$250,136	100.0000%	\$0	\$250,136		
Rev-13	454.001	Other Revenue-Rent Electric Property	\$155,074			Rev-13		\$155,074	100.0000%	\$0	\$155,074		
Rev-14	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14		\$442,050	100.0000%	\$0	\$442,050		
Rev-15	456.101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-15		\$226,128	100.0000%	\$0	\$226,128		
Rev-16	456.730	Other Electric Revenue Ind Steam Ops SJP	\$18,071,970			Rev-16		\$18,071,970	0.0000%	\$0	\$0		
Rev-17	456.735	Industrial Steam - QCA	-\$2,046,333			Rev-17		-\$2,046,333	0.0000%	\$0	\$0		
Rev-18	456.100	Revenues Transmission Electricity for Others	\$2,046,188			Rev-18		\$2,046,188	100.0000%	\$0	\$2,046,188		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$22,729,271					\$22,729,271		\$1,458,634	\$8,162,268		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$13,943,262	\$147,625,845		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$909,323	\$679,753	\$229,570	E-4	\$108,680	\$1,018,003	84.9420%	\$0	\$864,712	\$667,682	\$197,030
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	\$3,816,243	\$29,650,542	100.0000%	\$0	\$29,650,542	\$165,835	\$29,484,707
6	501.500	Fuel Handling	\$2,098,076	\$1,306,617	\$791,459	E-6	\$0	\$2,098,076	100.0000%	\$0	\$2,098,076	\$1,306,617	\$791,459
7	501.029	Fuel OSS - Fixed PRB	\$1,194,488	\$0	\$1,194,488	E-7	\$0	\$1,194,488	100.0000%	\$0	\$1,194,488	\$0	\$1,194,488
8	501.030	Fuel Off-System Steam (bk20)	\$232,170	\$0	\$232,170	E-8	\$280,926	\$513,096	100.0000%	\$0	\$513,096	\$0	\$513,096
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$1,640,900	\$0	\$1,640,900	E-9	\$0	\$1,640,900	100.0000%	-\$1,640,900	\$0	\$0	\$0
10	501.730	Industrial Steam - Fuel	\$2,125,395	\$0	\$2,125,395	E-10	\$0	\$2,125,395	0.0000%	\$0	\$0	\$0	\$0
11	501.731	Hedge Settlements - Steam	\$1,224,510	\$0	\$1,224,510	E-11	\$0	\$1,224,510	0.0000%	\$0	\$0	\$0	\$0
12	501.732	Industrial Steam - PRB	\$2,707,146	\$0	\$2,707,146	E-12	\$0	\$2,707,146	0.0000%	\$0	\$0	\$0	\$0
13	501.733	Industrial Steam - Gas	\$3,423,898	\$0	\$3,423,898	E-13	\$0	\$3,423,898	0.0000%	\$0	\$0	\$0	\$0
14	501.734	Industrial Steam - Oil	\$2,288	\$0	\$2,288	E-14	\$0	\$2,288	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Expenses	\$3,561,478	\$2,001,973	\$1,559,505	E-15	\$571,119	\$4,132,597	84.9420%	\$0	\$3,510,310	\$1,916,344	\$1,593,966
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	0.0000%	\$0	\$0	\$0	\$0
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,929	\$253,711	E-17	\$154,010	\$1,154,650	84.9420%	\$0	\$980,782	\$714,981	\$265,801
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$108,287	\$2,241,737	84.9420%	\$0	\$1,904,177	\$795,139	\$1,109,038
19	507.000	Steam Power Operations Rents	\$1,184	\$0	\$1,184	E-19	\$0	\$1,184	84.9420%	\$0	\$1,006	\$0	\$1,006
20	509.000	Allowances	\$373,900	\$0	\$373,900	E-20	-\$2,326	\$371,574	100.0000%	\$0	\$371,574	\$0	\$371,574
21	509.002	Seasonal NOX Expense	\$37,960	\$0	\$37,960	E-21	\$0	\$37,960	100.0000%	\$0	\$37,960	\$0	\$37,960
22		TOTAL OPERATION - STEAM POWER	\$40,242,378	\$5,565,941	\$34,676,437		\$5,036,939	\$45,279,317		-\$1,640,900	\$41,126,723	\$5,566,598	\$35,560,125
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$154,815	\$1,223,201	84.9420%	\$0	\$1,039,011	\$949,533	\$89,478
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$0	\$612,229	E-25	\$187,175	\$799,404	84.9420%	\$0	\$679,030	\$223,754	\$455,276
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,536	\$2,908,318	E-26	\$915,909	\$5,174,763	84.9420%	\$0	\$4,395,548	\$1,292,771	\$3,102,777
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$219,254	\$1,411,476	84.9420%	\$0	\$1,198,936	\$235,267	\$963,669

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28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$99,768	\$149,389	84.9420%	\$0	\$126,894	\$27,232	\$99,662
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,576,921	\$8,758,233		\$0	\$7,439,419	\$2,728,557	\$4,710,862
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$6,613,860	\$54,037,550		-\$1,640,900	\$48,566,142	\$8,295,155	\$40,270,987
31		NUCLEAR POWER GENERATION											
32		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		HYDRAULIC POWER GENERATION											
34		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		OTHER POWER GENERATION											
36		OPERATION - OTHER POWER											
37	546.000	Other Gen. Oper. Superv. & Eng.	\$7	\$0	\$7	E-37	\$0	\$7	100.0000%	\$0	\$7	\$0	\$7
38	547.000	Other Generation Fuel	\$61,911	\$4,321	\$57,590	E-38	\$3,156,132	\$3,218,043	100.0000%	\$0	\$3,218,043	\$4,869	\$3,213,174
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$87,217	\$159,292	100.0000%	\$0	\$159,292	\$0	\$159,292
40	547.033	Fuel Other InterUNIntra ST/(bk11)	\$37,228	\$0	\$37,228	E-40	\$0	\$37,228	100.0000%	-\$37,228	\$0	\$0	\$0
41	548.000	Other Power Generation Expense	\$197,193	\$194,660	\$2,533	E-41	\$24,706	\$221,899	100.0000%	\$0	\$221,899	\$219,366	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	\$180	\$1,838	100.0000%	\$0	\$1,838	\$1,601	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$3,268,235	\$3,638,307		-\$37,228	\$3,601,079	\$225,836	\$3,375,243
44		MAINTENANCE - OTHER POWER											
45	551.000	Maintenance of Supervision and Engineer	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	552.000	Other Generation Maint. Struct CT	\$16,482	\$11,846	\$4,636	E-46	-\$1,021	\$15,461	100.0000%	\$0	\$15,461	\$13,349	\$2,112
47	553.000	Other Generation Maint CT	\$280,304	\$50,665	\$229,639	E-47	\$125,716	\$406,020	100.0000%	\$0	\$406,020	\$57,095	\$348,925
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	\$645	\$5,590	100.0000%	\$0	\$5,590	\$4,894	\$696
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		\$125,340	\$427,071		\$0	\$427,071	\$75,338	\$351,733
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$3,393,575	\$4,065,378		-\$37,228	\$4,028,150	\$301,174	\$3,726,976
51		OTHER POWER SUPPLY EXPENSES											
52	555.005	Purchased Power Capacity Purchases	\$2,478,000	\$0	\$2,478,000	E-52	\$0	\$2,478,000	100.0000%	\$0	\$2,478,000	\$0	\$2,478,000
53	555.020	Purchased Power On-sys (bk10)	\$12,626,304	\$0	\$12,626,304	E-53	-\$8,677,853	\$3,948,451	100.0000%	\$0	\$3,948,451	\$0	\$3,948,451
54	555.021	Base Pwr On-Sys Interco (bk10)	\$11,815,098	\$0	\$11,815,098	E-54	\$0	\$11,815,098	100.0000%	\$0	\$11,815,098	\$0	\$11,815,098
55	555.027	Purchased Power On-Sys Demand	\$7,570,000	\$0	\$7,570,000	E-55	-\$10,037,061	-\$2,467,061	100.0000%	\$0	-\$2,467,061	\$0	-\$2,467,061
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	\$1,400,655	\$2,558,693	100.0000%	\$0	\$2,558,693	\$0	\$2,558,693
57	555.031	Purchased Power Off-System Interunit	\$71,038	\$0	\$71,038	E-57	\$0	\$71,038	100.0000%	\$0	\$71,038	\$0	\$71,038
58	555.032	Purchase Power Intrastate (bk11)	\$356,850	\$0	\$356,850	E-58	\$0	\$356,850	100.0000%	-\$356,850	\$0	\$0	\$0
59	555.101	Purchased Power MO Allocation	-\$3,837,925	\$0	-\$3,837,925	E-59	\$0	-\$3,837,925	100.0000%	\$0	-\$3,837,925	\$0	-\$3,837,925
60	556.000	System Control and Load Dispatch	\$225,916	\$151,517	\$74,399	E-60	\$19,024	\$244,940	100.0000%	\$0	\$244,940	\$170,541	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,594	\$361,773	E-61	\$28,438	\$616,805	100.0000%	\$0	\$616,805	\$255,250	\$361,555
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$17,266,797	\$15,784,889		-\$356,850	\$15,428,039	\$425,791	\$15,002,248
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		-\$7,259,362	\$73,887,817		-\$2,034,978	\$68,022,331	\$9,022,120	\$59,000,211
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	\$14,776	\$209,193	100.0000%	\$0	\$209,193	\$132,816	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	\$91,563	\$549,993	100.0000%	\$0	\$549,993	\$128,428	\$421,565

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68	562.000	Transmission Operation- Station Expenses	\$47,370	\$44,243	\$3,127	E-68	\$5,615	\$52,985	100.0000%	\$0	\$52,985	\$49,858	\$3,127
69	563.000	Transmission Operation-OH Line Expense	\$63,782	\$2,646	\$61,136	E-69	\$336	\$64,118	100.0000%	\$0	\$64,118	\$2,982	\$61,136
70	565.000	Transmission Operation Elec By Others	-\$35,446	\$0	-\$35,446	E-70	\$309,586	\$274,140	100.0000%	\$0	\$274,140	\$0	\$274,140
71	565.021	Transmission of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-71	\$0	\$442,050	100.0000%	\$0	\$442,050	\$0	\$442,050
72	565.027	Transmission of Elec by Others Demand	\$2,313,040	\$0	\$2,313,040	E-72	\$0	\$2,313,040	100.0000%	\$0	\$2,313,040	\$0	\$2,313,040
73	565.030	Transmission of Elec by Others Off System	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	566.000	Transmission Operations Misc. Expense	\$304,153	\$114,562	\$189,591	E-74	\$14,540	\$318,693	100.0000%	\$0	\$318,693	\$129,102	\$189,591
75	567.000	Transmission Operation Rents	\$201,408	\$0	\$201,408	E-75	\$0	\$201,408	100.0000%	\$0	\$201,408	\$0	\$201,408
76	575.000	Miscellaneous Transmission Expense	\$288,167	\$0	\$288,167	E-76	-\$31,336	\$256,831	100.0000%	\$0	\$256,831	\$0	\$256,831
77		TOTAL OPERATION - TRANSMISSION EXP.	\$4,277,371	\$393,241	\$3,884,130		\$405,080	\$4,682,451		\$0	\$4,682,451	\$443,186	\$4,239,265
78		MAINTENANCE - TRANSMISSION EXP.											
79	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-79	\$983	\$983	100.0000%	\$0	\$983	\$0	\$983
80	569.000	Trans Maintenance of Structures	\$25,287	\$4,639	\$20,648	E-80	-\$6,243	\$19,044	100.0000%	\$0	\$19,044	\$5,228	\$13,816
81	570.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$176,462	\$351,840	100.0000%	\$0	\$351,840	\$161,540	\$190,300
82	571.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$40,265	\$295,566	100.0000%	\$0	\$295,566	\$9,486	\$286,080
83	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-83	\$8,602	\$8,602	100.0000%	\$0	\$8,602	\$0	\$8,602
84	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$536,496	\$156,404	\$380,092		\$139,539	\$676,035		\$0	\$676,035	\$176,254	\$499,781
86		TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222		\$544,619	\$5,358,486		\$0	\$5,358,486	\$619,440	\$4,739,046
87		DISTRIBUTION EXPENSES											
88		OPERATION - DIST. EXPENSES											
89	580.000	Distrb Oper - Supr & Engineering	\$359,696	\$287,439	\$72,257	E-89	\$45,754	\$405,450	100.0000%	\$0	\$405,450	\$333,193	\$72,257
90	581.000	Distrb Oper - Load Dispatching	\$72,501	\$64,469	\$8,032	E-90	\$8,182	\$60,683	100.0000%	\$0	\$60,683	\$72,651	\$8,032
91	582.000	Distrb Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	\$9,965	\$143,220	100.0000%	\$0	\$143,220	\$88,557	\$54,663
92	583.000	Distrb Oper OH Line Expense	\$37,267	\$19,083	\$18,184	E-92	\$2,422	\$39,689	100.0000%	\$0	\$39,689	\$21,505	\$18,184
93	584.000	Distrb Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	\$11,130	\$278,109	100.0000%	\$0	\$278,109	\$98,827	\$179,282
94	585.000	Distrb Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	\$577	\$17,690	100.0000%	\$0	\$17,690	\$5,126	\$12,564
95	586.000	Distrb Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	\$50,348	\$570,055	100.0000%	\$0	\$570,055	\$447,043	\$123,012
96	587.000	Distrb Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	\$8,577	\$81,374	100.0000%	\$0	\$81,374	\$76,158	\$5,216
97	588.000	Distr Oper Misc Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$182,105	\$2,289,027	100.0000%	\$0	\$2,289,027	\$980,990	\$1,308,037
98	588.730	Industrial Steam Distribution Operations	\$70,698	\$0	\$70,698	E-98	\$0	\$70,698	0.0000%	\$0	\$0	\$0	\$0
99	589.000	Distribution Operations Rents	\$18,032	\$0	\$18,032	E-99	\$0	\$18,032	100.0000%	\$0	\$18,032	\$0	\$18,032
100		TOTAL OPERATION - DIST. EXPENSES	\$3,674,967	\$1,803,143	\$1,871,824		\$319,060	\$3,994,027		\$0	\$3,923,329	\$2,124,050	\$1,799,279
101		MAINTENANCE - DISTRIB. EXPENSES											
102	590.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	\$1,025	\$10,153	100.0000%	\$0	\$10,153	\$9,103	\$1,050
103	591.000	Distribution Maintenance-Structures	\$183,162	\$86,662	\$96,500	E-103	\$10,349	\$193,511	100.0000%	\$0	\$193,511	\$97,676	\$95,835
104	592.000	Distribution Maintenance-Station Equipment	\$147,428	\$86,667	\$60,761	E-104	\$11,000	\$158,428	100.0000%	\$0	\$158,428	\$97,667	\$60,761
105	593.000	Distribution Maintenance-Overhead Lines	\$2,254,707	\$696,517	\$1,558,190	E-105	\$88,401	\$2,343,108	100.0000%	\$0	\$2,343,108	\$784,918	\$1,558,190
106	594.000	Distribution-Maint Underground Lines	\$132,240	\$74,161	\$58,079	E-106	\$9,412	\$141,652	100.0000%	\$0	\$141,652	\$83,573	\$58,079
107	595.000	Distrb Maint-Maint Line Transformer	\$67,135	\$44,513	\$22,622	E-107	\$5,650	\$72,785	100.0000%	\$0	\$72,785	\$50,163	\$22,622
108	596.000	Distrb Maint- Maint St Lights/Signal	\$537,240	\$66,576	\$470,664	E-108	\$8,450	\$545,690	100.0000%	\$0	\$545,690	\$75,026	\$470,664
109	597.000	Distribution Maintenance of Meters	\$30,062	\$23,241	\$6,821	E-109	\$2,950	\$33,012	100.0000%	\$0	\$33,012	\$26,191	\$6,821
110	598.000	Distrb Maint-Maint Misc Distr Pln	\$18,788	\$35,356	-\$16,568	E-110	\$4,487	\$23,275	100.0000%	\$0	\$23,275	\$39,843	-\$16,568
111	598.730	Industrial Steam Distribution Maint	\$69,880	\$0	\$69,880	E-111	\$0	\$69,880	0.0000%	\$0	\$0	\$0	\$0
112		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,449,770	\$1,121,771	\$2,327,999		\$141,724	\$3,591,494		\$0	\$3,521,614	\$1,264,160	\$2,257,454
113		TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823		\$460,784	\$7,585,521		\$0	\$7,444,943	\$3,388,210	\$4,056,733

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114		CUSTOMER ACCOUNTS EXPENSE											
115	901.000	Customer Accounts Supervision Expense	\$205,490	\$139,746	\$65,744	E-115	\$31,960	\$237,450	100.0000%	\$0	\$237,450	\$171,846	\$65,604
116	902.000	Customer Accounts Meter Reading Expense	\$684,724	\$578,162	\$106,562	E-116	\$172,159	\$856,883	100.0000%	\$0	\$856,883	\$651,658	\$205,225
117	903.000	Customer Accts Records and Collection	\$1,505,095	\$955,937	\$549,158	E-117	\$234,100	\$1,739,195	100.0000%	\$0	\$1,739,195	\$1,079,708	\$659,487
118	904.000	Uncollectible Accounts Expense	\$701,328	\$0	\$701,328	E-118	\$0	\$701,328	100.0000%	-\$129,362	\$571,966	\$0	\$571,966
119	905.000	Miscellaneous Customer Accounts Expense	\$3,565	\$3,461	\$104	E-119	\$439	\$4,004	100.0000%	\$0	\$4,004	\$3,900	\$104
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896		\$438,658	\$3,538,860		-\$129,362	\$3,409,498	\$1,907,112	\$1,502,386
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Supervision Expense	\$50,104	\$49,491	\$613	E-122	\$4,662	\$54,766	100.0000%	\$0	\$54,766	\$55,772	-\$1,006
123	908.000	Customer Assistance Expense	\$143,870	\$38,778	\$105,092	E-123	\$107,151	\$251,021	100.0000%	\$239,452	\$490,473	\$51,384	\$439,089
124	909.000	Instructional Advertising Expense	\$25,009	\$14,468	\$10,541	E-124	-\$7,338	\$17,671	100.0000%	\$0	\$17,671	\$16,305	\$1,366
125	910.000	Misc Customer Accounts and Info Expense	\$89,036	\$59,537	\$29,499	E-125	\$7,576	\$96,612	100.0000%	\$0	\$96,612	\$67,113	\$29,499
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745		\$112,051	\$420,070		\$239,452	\$659,522	\$190,574	\$468,948
127		SALES EXPENSES											
128	911.000	Sales Supervision	\$11,308	\$11,264	\$44	E-128	\$1,430	\$12,738	100.0000%	\$0	\$12,738	\$12,694	\$44
129	912.000	Sales Expense	\$83,529	\$66,907	\$16,622	E-129	\$8,492	\$92,021	100.0000%	\$0	\$92,021	\$75,399	\$16,622
130	913.000	Sales Advertising Expense	\$1,312	\$0	\$1,312	E-130	-\$162	\$1,150	100.0000%	\$0	\$1,150	\$0	\$1,150
131	916.000	Miscellaneous Sales Expense	\$6,065	\$3,672	\$2,393	E-131	\$466	\$6,531	100.0000%	\$0	\$6,531	\$4,138	\$2,393
132		TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371		\$10,226	\$112,440		\$0	\$112,440	\$92,231	\$20,209
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920.000	Admin & General - Administrative Salaries	\$3,634,328	\$2,596,743	\$1,037,585	E-135	\$56,076	\$3,690,404	91.6850%	\$0	\$3,383,547	\$2,408,776	\$974,771
136	921.000	A & G Expense	\$954,621	\$47	\$954,574	E-136	-\$5,895	\$948,726	91.6850%	\$0	\$869,840	\$49	\$869,791
137	921.100	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$0	\$0	\$0	E-137	\$0	\$0	100.0000%	\$600,000	\$600,000	\$600,000	\$0
138	922.000	A & G Expenses Transferred	-\$104,959	-\$85,706	-\$19,253	E-138	-\$10,878	-\$115,837	91.6850%	\$0	-\$106,205	-\$88,553	-\$17,652
139	922.050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-139	-\$198,287	\$1,165,191	91.6850%	\$0	\$1,068,305	\$0	\$1,068,305
140	923.000	Outside Services Employed	\$955,166	\$0	\$955,166	E-140	-\$32,359	\$922,807	91.6850%	\$890,494	\$1,736,570	\$0	\$1,736,570
141	924.000	Property Insurance	\$510,082	\$0	\$510,082	E-141	-\$175,056	\$335,026	91.6850%	\$0	\$307,169	\$0	\$307,169
142	925.000	Injuries and Damages	\$584,771	\$15,754	\$569,017	E-142	\$127,318	\$712,089	91.6850%	\$0	\$652,879	\$16,278	\$636,601
143	926.000	Employee Pensions and Benefits	\$8,278,685	\$6,276	\$8,272,409	E-143	-\$350,921	\$7,927,764	91.6850%	\$14,302	\$7,282,872	-\$4,207	\$7,287,079
144	926.730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-144	\$0	\$100,363	0.0000%	\$0	\$0	\$0	\$0
145	928.000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-145	\$0	\$2,977	91.6850%	\$0	\$2,729	\$0	\$2,729
146	928.001	MPSC Assessment	\$343,186	\$0	\$343,186	E-146	-\$143,073	\$200,113	91.6850%	\$0	\$183,474	\$0	\$183,474
147	928.003	FERC Assessment	\$118,314	\$0	\$118,314	E-147	\$24,443	\$142,757	91.6850%	\$0	\$130,887	\$0	\$130,887
148	928.011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-148	\$36,452	\$459,055	91.6850%	\$387,197	\$808,081	\$303,488	\$504,593
149	928.230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-149	\$2,544	\$119,789	91.6850%	\$0	\$109,829	\$23,161	\$86,668
150	928.030	Regulatory Commission Load Research	\$5,785	\$9	\$5,776	E-150	\$2	\$5,787	91.6850%	\$0	\$5,306	\$10	\$5,296
151	928.040	Regulatory Commission Misc Tariff Filing	\$3,903	\$6,866	-\$2,963	E-151	\$891	\$4,794	91.6850%	\$0	\$4,395	\$7,112	-\$2,717
152	929.000	Duplicate Charges-Credit	-\$127,382	\$3	-\$127,385	E-152	\$0	-\$127,382	91.6850%	\$0	-\$116,790	\$3	-\$116,793
153	930.100	General Advertising Expense	\$13,649	\$0	\$13,649	E-153	-\$2,682	\$10,967	91.6850%	\$0	\$10,055	\$867	\$9,188
154	930.000	Miscellaneous A&G Expense	\$339,036	\$14,675	\$324,361	E-154	-\$19,143	\$319,893	91.6850%	\$119,032	\$412,326	\$14,296	\$398,030
155	931.000	Administrative & General Expense-Rents	\$784,676	\$0	\$784,676	E-155	-\$228,907	\$555,769	91.6850%	\$0	\$509,557	\$0	\$509,557
156	933.000	A&G Transportation Expense	\$3,720	\$539,802	-\$536,082	E-156	-\$359,570	-\$355,850	91.6850%	\$0	-\$326,261	\$557,732	-\$883,993
157		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,304,247	\$3,410,583	\$14,893,664		-\$1,279,045	\$17,025,202		\$2,011,025	\$17,528,565	\$3,839,012	\$13,689,553
158		MAINT., ADMIN. & GENERAL EXP.											
159	935.000	Maintenance Of General Plant	\$686,336	\$12,566	\$673,770	E-159	-\$89,876	\$596,460	91.6850%	\$0	\$546,864	\$13,055	\$533,809
160		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770		-\$89,876	\$596,460		\$0	\$546,864	\$13,055	\$533,809

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
161		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434		-\$1,368,921	\$17,621,662		\$2,011,025	\$18,075,429	\$3,852,067	\$14,223,362
162		DEPRECIATION EXPENSE											
163	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-163	See note (1)	\$13,300,501	100.0000%	\$3,484,168	\$16,784,669	See note (1)	See note (1)
164	703.426	MO Iatan 1 and Com RA Depr Exp	-\$28,417			E-164		-\$28,417	0.0000%	\$0	\$0		
165	703.730	Depreciation Expense Industrial Steam	\$116,726			E-165		\$116,726	0.0000%	\$0	\$0		
166	703.000	Depreciation Reserve Amortization	\$0			E-166		\$0	100.0000%	\$0	\$0		
167	703.101	Depre Steam Asset Retirement Cost	\$38,128			E-167		\$38,128	100.0000%	-\$38,128	\$0		
168		TOTAL DEPRECIATION EXPENSE	\$13,426,938	\$0	\$0		\$0	\$13,426,938		\$3,446,040	\$16,784,669	\$0	\$0
169		AMORTIZATION EXPENSE											
170	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-170	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
171	705.001	Iatan 1 Regulatory Asset Amortization	\$0	\$0	\$0	E-171	\$0	\$0	100.0000%	\$11,696	\$11,696	\$0	\$11,696
172	705.100	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-172	\$0	\$0	100.0000%	\$46,574	\$46,574	\$0	\$46,574
173	705.200	Iatan SJLP Common Regulatory Asset Amortization	\$0	\$0	\$0	E-173	\$0	\$0	100.0000%	\$17,635	\$17,635	\$0	\$17,635
174	705.300	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-174	\$0	\$0	100.0000%	\$45,241	\$45,241	\$0	\$45,241
175		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$121,146	\$1,710,582	\$0	\$1,710,582
176		OTHER OPERATING EXPENSES											
177	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-177	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
178	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-178	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
179	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-179	\$181,307	\$182,960	100.0000%	\$0	\$182,960	\$181,307	\$1,653
180	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-180	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
181	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-181	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
182	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-182	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
183	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-183	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
184	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-184	\$2,433,877	\$5,822,444	100.0000%	\$0	\$5,822,444	\$0	\$5,822,444
185	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-185	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
186		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891		\$3,246,586	\$7,596,477		\$0	\$7,596,477	\$181,307	\$7,415,170
187		TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210		-\$3,815,359	\$131,137,707		\$3,653,323	\$129,174,377	\$19,253,061	\$93,136,647
188		NET INCOME BEFORE TAXES	\$14,755,154					\$18,570,513		\$10,289,939	\$18,451,468		
189		INCOME TAXES											
190	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-190	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
191		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
192		DEFERRED INCOME TAXES											
193	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$6,926,023	See note (1)	See note (1)	E-193	See note (1)	\$6,926,023	100.0000%	\$0	\$6,926,023	See note (1)	See note (1)
194	711.410	Amortization of Deferred ITC	-\$76,519			E-194		-\$76,519	100.0000%	\$0	-\$76,519		
195	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-195		-\$214,261	100.0000%	\$0	-\$214,261		
196	711.111	Amortization of State Deferred Income Tax	\$0			E-196		\$0	100.0000%	\$0	\$0		
197	711.101	Accretion Exp Steam Prod ARO	\$0			E-197		\$0	100.0000%	\$0	\$0		
198		TOTAL DEFERRED INCOME TAXES	\$6,635,243					\$6,635,243		\$0	\$6,635,243		
199		NET OPERATING INCOME	\$1,483,547					\$5,298,906		\$16,926,303	\$11,816,225		

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

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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,686,484	\$6,686,484
	1. Billing Adjustments (Wells)		\$0	\$0		\$0	-\$58,931	
	2. Weather Rate Swtich Adjustments (Wells)		\$0	\$0		\$0	\$2,705,118	
	3. Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	-\$79,394	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$79,394	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$220,782	
	6. Annualize for 2008 rate change (Wells)		\$0	\$0		\$0	\$11,265,573	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$213,674	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	-\$123,818	
	10. Remove billed FAC revenue (McMellen)		\$0	\$0		\$0	-\$6,733,727	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$516,585	-\$516,585
	1. To remove unbilled electric revenue		\$0	\$0		\$0	-\$516,585	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$6,314,729	\$6,314,729
	1. To adjust FCA unbilled electric revenue		\$0	\$0		\$0	\$6,314,729	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$3,483,678	\$3,483,678
	1. To annualize off system sales revenue updated through the True Up December 31, 2010. (Harris) (See Rev 9.2)		\$0	\$0		\$0	\$0	
	2. To annualize off system sales revenue updated through the True Up December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$3,483,678	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$2,034,979	-\$2,034,979
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$2,034,979	
Rev-11	Other Operating Revenue - Forfeited Discount	450.001	\$0	\$0	\$0	\$0	\$9,935	\$9,935
	1. To adjust test year late payment fees (forfeited discount) updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$9,935	
E-4	Steam Operations Supervision	500.000	\$106,292	\$2,388	\$108,680	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$2,388		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$86,274	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$20,018	\$0		\$0	\$0	
	5. To reflect Iatan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$0	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$165,835	\$3,650,408	\$3,816,243	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$165,835	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	3. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$3,650,408		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$280,926	\$280,926	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris) (See E8.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$280,926		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$1,640,900	-\$1,640,900
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$1,640,900	
E-15	Steam Expenses	502.000	\$254,089	\$317,030	\$571,119	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$317,030		\$0	\$0	
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$254,089	\$0		\$0	\$0	
E-17	Steam Operations Electric Expense	505.000	\$94,800	\$59,210	\$154,010	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$59,210		\$0	\$0	
	3. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$94,800	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-18	Misc. Steam Power Operations	506.000	\$105,427	\$2,860	\$108,287	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$105,427	\$0		\$0	\$0	
	3. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$2,860		\$0	\$0	
E-20	Allowances	509.000	\$0	-\$2,326	-\$2,326	\$0	\$0	\$0
	1. To include annualized amortization of emission allowances (Harris) Updated through True-Up December 31, 2010		\$0	-\$2,326		\$0	\$0	
	2. To include annualized amortization of emission allowances per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-24	Maint. Superv. & Eng. - Steam Power	510.000	\$125,899	\$28,916	\$154,815	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$19,579		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$9,337		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$125,899	\$0		\$0	\$0	
E-25	Maint. of Structures - Steam Power	511.000	\$29,668	\$157,507	\$187,175	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$61,979		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$29,668	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512.000	\$171,409	\$744,500	\$915,909	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$326,709		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$171,409	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513.000	\$31,194	\$188,060	\$219,254	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$25,876		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$31,194	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	\$3,611	\$96,157	\$99,768	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 and based on Commission Order (Lyons)		\$0	\$2,619		\$0	\$0	
	3. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$3,611	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	\$548	\$3,155,584	\$3,156,132	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$548	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	3. To annualize Fuel and Purchase Power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$3,155,584		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$87,217	\$87,217	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)(See E39.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$87,217		\$0	\$0	

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A	B	C	D	E	F	G	H	I
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-40	Fuel Other InterUNtra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$37,228	-\$37,228
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$37,228	
E-41	Other Power Generation Expense	548.000	\$24,706	\$0	\$24,706	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$24,706	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	\$180	\$0	\$180	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$180	\$0		\$0	\$0	
E-46	Other Generation Maint. Struct CT	552.000	\$1,503	-\$2,524	-\$1,021	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$2,524		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,503	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	\$6,430	\$119,286	\$125,716	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$119,286		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6,430	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	\$551	\$94	\$645	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$94		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$551	\$0		\$0	\$0	
E-53	Purchased Power On-sys (bk10)	555.020	\$0	-\$8,677,853	-\$8,677,853	\$0	\$0	\$0
	1. To annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	2. To annualize fuel and purchase power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	-\$9,918,867		\$0	\$0	
	3. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$0		\$0	\$0	
	4. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy per Commission May 2011 Order (Harris)		\$0	\$1,241,014		\$0	\$0	
E-55	Purchased Power On-Sys Demand	555.027	\$0	-\$10,037,061	-\$10,037,061	\$0	\$0	\$0
	1. To reduce the demand charge for purchased power agreement that terminated updated through 12-31-2010 (Harris)		\$0	-\$10,048,000		\$0	\$0	

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	2. To reduce the demand charge for purchased power agreement that terminated updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
	3. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$10,939		\$0	\$0	
	4. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-56	Purchased Power Off-System Sales	555.030	\$0	\$1,400,655	\$1,400,655	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris) (See E56.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales cost updated through December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$1,400,655		\$0	\$0	
E-58	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$356,850	-\$356,850
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$356,850	
E-60	System Control and Load Dispatch	556.000	\$19,024	\$0	\$19,024	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$19,024	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-61	Other Production Expenses	557.000	\$28,656	-\$218	\$28,438	\$0	\$0	\$0
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$28,656	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Suprv & Engineering	560.000	\$14,982	-\$206	\$14,776	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,982	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$28	\$0		\$0	\$0	
E-67	Transmission Operations Expense	561.000	\$14,472	\$77,091	\$91,563	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,472	\$0		\$0	\$0	
	2. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$77,091		\$0	\$0	
	3. To update SPP admin fees through True-Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	

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E-68	Transmission Operation- Station Expenses'	562.000	\$5,615	\$0	\$5,615	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$5,615	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563.000	\$336	\$0	\$336	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$336	\$0		\$0	\$0	
E-70	Transmission Operation Elec By Others	565.000	\$0	\$309,586	\$309,586	\$0	\$0	\$0
	1. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	2. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	\$0		\$0	\$0	
	3. To annualize off-system sales cost updated through the True-up period December 31, 2010 (Harris)		\$0	\$17,044		\$0	\$0	
	4. To annualize off-system sales cost updated through the True-up period December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
	5. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$292,542		\$0	\$0	
	6. To update SPP admin fees through True-Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566.000	\$14,540	\$0	\$14,540	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$14,540	\$0		\$0	\$0	
E-76	Miscellaneous Transmission Expense	575.000	\$0	-\$31,336	-\$31,336	\$0	\$0	\$0
	1. To update SPP admin fees through True Up period of December 31, 2010 (Harris)		\$0	-\$31,336		\$0	\$0	
	2. To update SPP admin fees through True Up period of December 31, 2010 per Commission May 2011 Order (Harris)		\$0	\$0		\$0	\$0	
E-79	Maintenance of Supervision and Engineering	568.000	\$0	\$983	\$983	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$983		\$0	\$0	
E-80	Trans Maintenance of Structures	569.000	\$589	-\$6,832	-\$6,243	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$589	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$6,832		\$0	\$0	

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E-81	Trans Maintenance of Station Equipment	570.000	\$18,193	\$158,269	\$176,462	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$18,193	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$158,269		\$0	\$0	
E-82	Trans Maintenance of Overhead Lines	571.000	\$1,068	-\$41,333	-\$40,265	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,068	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$41,333		\$0	\$0	
E-83	Trans Maintenance of Underground Lines	572.000	\$0	\$8,602	\$8,602	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$8,602		\$0	\$0	
E-89	Distrb Oper - Supr & Engineering	580.000	\$45,754	\$0	\$45,754	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$36,486	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,268	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	581.000	\$8,182	\$0	\$8,182	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,182	\$0		\$0	\$0	
E-91	Distrb Oper - Station Expense	582.000	\$9,974	-\$9	\$9,965	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$9,974	\$0		\$0	\$0	
	2. No Adjustment		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	\$2,422	\$0	\$2,422	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,422	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	\$11,130	\$0	\$11,130	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,130	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	\$577	\$0	\$577	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$577	\$0		\$0	\$0	
E-95	Distrb Oper Meter Expense	586.000	\$50,348	\$0	\$50,348	\$0	\$0	\$0

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	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$50,348	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	\$8,577	\$0	\$8,577	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,577	\$0		\$0	\$0	
E-97	Distr Oper Misc Distr Expense	588.000	\$183,943	-\$1,838	\$182,105	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$101,161	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,838		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$82,782	\$0		\$0	\$0	
E-102	Distribution Maintenance-Suprv & Eng.	590.000	\$1,025	\$0	\$1,025	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,025	\$0		\$0	\$0	
E-103	Distribution Maintenance-Structures	591.000	\$11,014	-\$665	\$10,349	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,014	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	
E-104	Distribution Maintenance-Station Equipment	592.000	\$11,000	\$0	\$11,000	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$11,000	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	\$88,401	\$0	\$88,401	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$88,401	\$0		\$0	\$0	
E-106	Distribution-Maint Underground Lines	594.000	\$9,412	\$0	\$9,412	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$9,412	\$0		\$0	\$0	
E-107	Distrib Maint-Maint Line Transformer	595.000	\$5,650	\$0	\$5,650	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$5,650	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	\$8,450	\$0	\$8,450	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,450	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	\$2,950	\$0	\$2,950	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,950	\$0		\$0	\$0	

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E-110	Distrib Maint-Maint Misc Distrib Pln	598.000	\$4,487	\$0	\$4,487	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$4,487	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$32,100	-\$140	\$31,960	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$17,767	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$14,333	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	Customer Accounts Meter Reading Expense	902.000	\$73,496	\$98,663	\$172,159	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$73,496	\$0		\$0	\$0	
	2. To include bank fees associated with the sale of Accounts Receivable (Prenger)		\$0	\$98,663		\$0	\$0	
E-117	Customer Accts Records and Collection	903.000	\$123,771	\$110,329	\$234,100	\$0	\$0	\$0
	1. To remove Dollar Aide Match (Prenger)		\$0	-\$500		\$0	\$0	
	2. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) updated through December 31, 2010. (Prenger)		\$0	\$52,163		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization updated through True Up December 31, 2010. (McMellen)		\$0	\$60,042		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$123,771	\$0		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	-\$129,362	-\$129,362
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	-\$129,362	
E-119	Miscellaneous Customer Accounts Expense	905.000	\$439	\$0	\$439	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$439	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	\$6,281	-\$1,619	\$4,662	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6,281	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	
E-123	Customer Assistance Expense	908.000	\$12,606	\$94,545	\$107,151	\$0	\$239,452	\$239,452
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$4,922	\$0		\$0	\$0	

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	2. To allow an annualized level of costs for the Connections program (Prenger)		\$0	-\$2,899		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$20,478	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$218,974	
	5. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$7,684	\$0		\$0	\$0	
	6. To reflect on-going expense for the Economic Relief Pilot Program (ERPP) (Fred/Prenger)		\$0	\$76,172		\$0	\$0	
	7. To reflect 12-month amortization (3-year) for the ERPP. (Fred/Prenger)		\$0	\$21,272		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	\$1,837	-\$9,175	-\$7,338	\$0	\$0	\$0
	1. To allow costs related to General and Safety Advertising (Prenger)		\$0	-\$9,175		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,837	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense	910.000	\$7,576	\$0	\$7,576	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$7,576	\$0		\$0	\$0	
E-128	Sales Supervision	911.000	\$1,430	\$0	\$1,430	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,430	\$0		\$0	\$0	
E-129	Sales Expense	912.000	\$8,492	\$0	\$8,492	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$8,492	\$0		\$0	\$0	
E-130	Sales Advertising Expense	913.000	\$0	-\$162	-\$162	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$162		\$0	\$0	
E-131	Miscellaneous Sales Expense	916.000	\$466	\$0	\$466	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$466	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	920.000	\$30,487	\$25,589	\$56,076	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$329,582	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$438,114	\$0		\$0	\$0	

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	4. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$139,019	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$29,465		\$0	\$0	
E-136	A & G Expense	921.000	\$6	-\$5,901	-\$5,895	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,702		\$0	\$0	
	2. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$0		\$0	\$0	
	3. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$9,353		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
	5. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$6	\$0		\$0	\$0	
E-137	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921.100	\$0	\$0	\$0	\$600,000	\$0	\$600,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$600,000	\$0	
E-138	A & G Expenses Transferred	922.000	-\$10,878	\$0	-\$10,878	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		-\$10,878	\$0		\$0	\$0	
E-139	KCPL Bill of Common Use Plant	922.050	\$0	-\$198,287	-\$198,287	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287		\$0	\$0	
E-140	Outside Services Employed	923.000	\$0	-\$32,359	-\$32,359	\$0	\$890,494	\$890,494
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
	2. To reflect a 5 year amortization of merger transition costs directed by the KCPL Commission Order-April, 12, 2011. (Majors)		\$0	\$0		\$0	\$890,494	
E-141	Property Insurance	924.000	\$0	-\$175,056	-\$175,056	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	\$0		\$0	\$0	
	2. Adjustment issued to annualize property insurance based on Commission Order (Lyons)		\$0	-\$175,056		\$0	\$0	
E-142	Injuries and Damages	925.000	\$2,000	\$125,318	\$127,318	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,000	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$269,906		\$0	\$0	

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	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$144,588		\$0	\$0	
E-143	Employee Pensions and Benefits	926.000	-\$10,864	-\$340,057	-\$350,921	\$0	\$14,302	\$14,302
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To annualize the FAS 87 pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
	3. To annualize the FAS 87 pension cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0		\$0	-\$50,202	
	4. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
	5. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0		\$0	\$64,504	
	6. To adjust test year 401K expense to reflect Staff's annualized level updated through December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$85,542	\$0		\$0	\$0	
	7. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	8. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$796	\$0		\$0	\$0	
	9. To reflect other benefits, including Medical, through 12 months ending December 31, 2010 based on Commission May 2011 Order. (Prenger)		-\$97,202	\$0		\$0	\$0	
	10. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
	11. To reflect a 5 year amortization of FAS 87 Regulatory Liability updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
E-146	MPSC Assessment	928.001	\$0	-\$143,073	-\$143,073	\$0	\$0	\$0
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$143,073		\$0	\$0	
E-147	FERC Assessment	928.003	\$0	\$24,443	\$24,443	\$0	\$0	\$0
	1. To reflect an annualized FERC Assessment for 12 months ending December 31, 2010 (Prenger)		\$0	\$24,443		\$0	\$0	
E-148	Regulatory Commission MO Proceeding Exp	928.011	\$37,305	-\$853	\$36,452	\$0	\$387,197	\$387,197
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$5,604	
	2. To remove Test Year 2007 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$39,750	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	\$0		\$0	-\$28,638	
	4. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$37,305	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	6. To include rate case expense for Case ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$93,706	
	7. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$0	
	8. To include rate case expense for Case ER-2010-0355 updated through December 31, 2010-updated per KCPL Commission Order April 12, 2011. (Majors)		\$0	\$0		\$0	\$367,483	
E-149	Regulatory Commission FERC Proceedings	928.230	\$2,854	-\$310	\$2,544	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2,854	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
E-150	Regulatory Commission Load Research	928.030	\$2	\$0	\$2	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$2	\$0		\$0	\$0	
E-151	Regulatory Commission Misc Tariff Filing	928.040	\$891	\$0	\$891	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$891	\$0		\$0	\$0	
E-153	General Advertising Expense	930.100	\$946	-\$3,628	-\$2,682	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$946	\$0		\$0	\$0	
E-154	Miscellaneous A&G Expense	930.000	\$917	-\$20,060	-\$19,143	\$0	\$119,032	\$119,032
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$917	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$19,361		\$0	\$0	
	3. To Amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$119,032	
	4. To include adjustment CS-11. (Majors)		\$0	-\$699		\$0	\$0	
E-155	Administrative & General Expense-Rents	931.000	\$0	-\$228,907	-\$228,907	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$170,158		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$58,749		\$0	\$0	
E-156	A&G Transportation Expense	933.000	\$68,511	-\$428,081	-\$359,570	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$68,511	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	
E-159	Maintenance Of General Plant	935.000	\$1,673	-\$91,549	-\$89,876	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$4,211		\$0	\$0	
	2. To reflect Staff's payroll annualization based on Commission May 2011 Order. (Prenger)		\$1,673	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-163	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$3,484,168	\$3,484,168
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$3,484,168	
E-167	Depre Steam Asset Retirement Cost	703.101	\$0	\$0	\$0	\$0	-\$38,128	-\$38,128
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$38,128	
E-171	latan 1 Regulatory Asset Amortization	705.001	\$0	\$0	\$0	\$0	\$11,696	\$11,696
	1. To include latan 1 Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$11,696	
E-172	latan 2 Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$46,574	\$46,574
	1. To include latan 2 Regulatory Asset updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$0	
	1. To include latan 2 Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$46,574	
E-173	latan SJLP Common Regulatory Asset Amortization	705.200	\$0	\$0	\$0	\$0	\$17,635	\$17,635
	2. To include latan Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$17,635	
E-174	latan MPS Common Regulatory Asset Amortization	705.300	\$0	\$0	\$0	\$0	\$45,241	\$45,241
	2. To include latan MPS Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$0	
	1. To include MPS Common Regulatory Asset updated through December 31, 2010 as a result of the KCPL Commission Order- April 12, 2011 (Hyneman)		\$0	\$0		\$0	\$45,241	
E-177	Regulatory Credits	707.400	\$0	\$631,797	\$631,797	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$631,797		\$0	\$0	
E-179	Misc Occup Taxes Elec	708.103	\$181,307	\$0	\$181,307	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for annualized amount of payroll taxes through December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$181,307	\$0		\$0	\$0	
E-184	Property Taxes - Elec	708.120	\$0	\$2,433,877	\$2,433,877	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	1. To adjust test year to an annualized amount of Property Taxes updated based on Commission Order (Lyons)		\$0	\$2,433,877		\$0	\$0	
E-185	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustmentCS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-190	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	-\$6,636,364	-\$6,636,364
	1. To Annualize Current Income Taxes'		\$0	\$0		\$0	-\$6,636,364	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$13,943,262	\$13,943,262
Total Operating & Maint. Expense			\$2,276,564	-\$6,091,923	-\$3,815,359	\$600,000	-\$3,583,041	-\$2,983,041

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.41% Return	E 8.41% Return	F 8.41% Return
1	TOTAL NET INCOME BEFORE TAXES		\$18,451,468	\$47,744,650	\$47,744,650	\$47,744,650
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$16,784,669	\$16,784,669	\$16,784,669	\$16,784,669
4	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
5	Contributions in Aid of Construction		\$72,867	\$72,867	\$72,867	\$72,867
6	Advances for Construction		-\$13,500	-\$13,500	-\$13,500	-\$13,500
7	Book Amortization Expense		\$1,710,582	\$1,710,582	\$1,710,582	\$1,710,582
8	Reduction for Ice Storm Amortization		-\$1,589,436	-\$1,589,436	-\$1,589,436	-\$1,589,436
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$16,983,896	\$16,983,896	\$16,983,896	\$16,983,896
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.6650%	\$15,467,748	\$15,467,748	\$15,467,748	\$15,467,748
12	Tax Straight-Line Depreciation		\$16,454,011	\$16,454,011	\$16,454,011	\$16,454,011
13	Excess of tax over Straight-Line Tax Dep.		\$18,221,730	\$18,221,730	\$18,221,730	\$18,221,730
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$50,143,489	\$50,143,489	\$50,143,489	\$50,143,489
15	NET TAXABLE INCOME		-\$14,708,125	\$14,585,057	\$14,585,057	\$14,585,057
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$14,585,057	\$14,585,057	\$14,585,057
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$760,358	\$760,358	\$760,358
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$0	\$13,824,699	\$13,824,699	\$13,824,699
21	Federal Income Tax at the Rate of	35.00%	\$0	\$4,838,645	\$4,838,645	\$4,838,645
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0	\$0	\$0	\$0
24	Research and Development Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$0	\$4,838,645	\$4,838,645	\$4,838,645
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$0	\$14,585,057	\$14,585,057	\$14,585,057
28	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,419,323	\$2,419,323	\$2,419,323
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$0	\$12,165,734	\$12,165,734	\$12,165,734
31	Missouri Income Tax at the Rate of	6.250%	\$0	\$760,358	\$760,358	\$760,358
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$0	\$14,585,057	\$14,585,057	\$14,585,057
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		\$0	\$14,585,057	\$14,585,057	\$14,585,057
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$0	\$4,838,645	\$4,838,645	\$4,838,645
40	State Income Tax		\$0	\$760,358	\$760,358	\$760,358
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$5,599,003	\$5,599,003	\$5,599,003
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$6,926,023	\$6,926,023	\$6,926,023	\$6,926,023
45	Amortization of Deferred ITC		-\$76,519	-\$76,519	-\$76,519	-\$76,519
46	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
47	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
48	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
49	TOTAL DEFERRED INCOME TAXES		\$6,635,243	\$6,635,243	\$6,635,243	\$6,635,243
50	TOTAL INCOME TAX		\$6,635,243	\$12,234,246	\$12,234,246	\$12,234,246

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 10.00%	F Weighted Cost of Capital 10.00%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$2,943,000,000	46.58%		4.658%	4.658%	4.658%
2	Equity Units - Taxable	\$42,310,522	0.67%	13.59%	0.091%	0.091%	0.091%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.42%	3.138%	3.138%	3.138%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$245,189,478	3.88%	13.59%	0.527%	0.527%	0.527%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		8.414%	8.414%	8.414%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

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Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment for Billing Corrections	Adjustment for Excess Facilities	Large Customer Rate Switchers/Ne w Customers/An n	Weather adjustment/ Rate Switchers	Annualization for Rate Change
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$54,228,563	\$0	-\$300	\$0	\$2,303,698	\$4,976,996
4	Small General Service	\$9,638,806	\$0	-\$368	\$0	\$151,507	\$849,928
5	Large General Service	\$22,885,022	\$0	-\$5,365	\$0	\$249,913	\$1,988,987
6	Large Power	\$36,441,871	-\$59,012	-\$71,898	\$220,782	\$0	\$3,214,222
7	Lighting	\$3,010,266	\$81	-\$1,476	\$0	\$0	\$235,440
8	Adjust to G/L	-\$161,162	\$0	\$0	\$0	\$0	\$0
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$126,043,366	-\$58,931	-\$79,407	\$220,782	\$2,705,118	\$11,265,573
10	OTHER RATE REVENUE						
11	Excess Facilities Charges	\$0	\$0	\$79,407	\$0	\$0	\$0
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$79,407	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$126,043,366	-\$58,931	\$0	\$220,782	\$2,705,118	\$11,265,573

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Rate Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	Annualization for Large Customer Load Changes	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$0	-\$659,188	\$46,144	\$6,667,350	\$60,895,913
4	Small General Service	\$0	-\$69,560	-\$1,878	\$929,629	\$10,568,435
5	Large General Service	\$0	-\$67,711	-\$168,084	\$1,997,740	\$24,882,762
6	Large Power	\$213,674	-\$5,728	\$0	\$3,512,040	\$39,953,911
7	Lighting	\$0	\$0	\$0	\$234,045	\$3,244,311
8	Adjust to G/L	\$0	\$0	\$0	\$0	-\$161,162
9	TOTAL RATE REVENUE BY RATE SCHEDULE	\$213,674	-\$802,187	-\$123,818	\$13,340,804	\$139,384,170
10	OTHER RATE REVENUE					
11	Excess Facilities Charges	\$0	\$0	\$0	\$79,407	\$79,407
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$79,407	\$79,407
13	TOTAL MISSOURI RATE REVENUES	\$213,674	-\$802,187	-\$123,818	\$13,420,211	\$139,463,577

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Summary of Net System Input Components

A	B	C	D	E	F	G	H
			Adjustments				
			LP Customer				
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	Rate Switching and Annualization	365-Day Adjustment	Load Growth
1	NATIVE LOAD						
2	Missouri Retail	2,097,009,703	-1,147,444	40,447,991	-1,138,813	-12,048,441	-687,447
3	Wholesale	0	0	0	0	0	0
4	Company use	4,373,236	0	0	0	0	0
5	TOTAL NATIVE LOAD	2,101,382,939	-1,147,444	40,447,991	-1,138,813	-12,048,441	-687,447
6	LOSSES						7.01%
7	NET SYSTEM INPUT						

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Summary of Net System Input Components

<u>A</u>	<u>B</u>	<u>I</u>
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	2,122,435,549
3	Wholesale	0
4	Company use	4,373,236
5	TOTAL NATIVE LOAD	2,126,808,785
6	LOSSES	149,029,241
7	NET SYSTEM INPUT	<u>2,275,838,026</u>

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Executive Case Summary

Line Number	<u>A</u> Description	<u>B</u> Amount
1	Total Missouri Jurisdictional Operating Revenue	\$147,625,845
2	Total Missouri Rate Revenue By Rate Schedule	\$139,463,577
3	Missouri Retail kWh Sales	2,122,435,549
4	Average Rate (Cents per kWh)	6.571
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$19,658,600
7	Interest Expense	\$15,467,748
8	Annualized Payroll	\$19,253,061
9	Utility Employees	0
10	Depreciation	\$16,784,669
11	Net Investment Plant	\$434,548,996
12	Pensions	\$0