

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: April 18, 2011

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REVISED TRUE-UP REBUTTAL

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

TEST YEAR ENDED DECEMBER 31, 2009

UPDATED JUNE 30, 2010

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
April 2011*

Exhibit No.: _____

Issue: Accounting Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

File No: ER-2010-0356

Date Prepared: April 18, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised EMS - Revised True-Up Rebuttal

STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC

Great Plains Energy Incorporated

Greater Missouri Operations (GMO)

Test Year Ending December 31, 2009

Updated Through June 30, 2010

True-Up Through December 31, 2010

FILE NO. ER-2010-0356

Jefferson City, Missouri

April 18, 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> 7.63% Return	<u>C</u> 7.86% Return	<u>D</u> 8.10% Return
1	Net Orig Cost Rate Base	\$1,220,889,932	\$1,220,889,932	\$1,220,889,932
2	Rate of Return	7.63%	7.86%	8.10%
3	Net Operating Income Requirement	\$93,141,693	\$95,986,366	\$98,831,040
4	Net Income Available	\$97,833,492	\$97,833,492	\$97,833,492
5	Additional Net Income Required	-\$4,691,799	-\$1,847,126	\$997,548
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,313,697	\$8,086,147	\$9,858,598
8	Current Income Tax Available	\$9,237,048	\$9,237,048	\$9,237,048
9	Additional Current Tax Required	-\$2,923,351	-\$1,150,901	\$621,550
10	Revenue Requirement	-\$7,615,150	-\$2,998,027	\$1,619,098
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	-\$7,615,150	-\$2,998,027	\$1,619,098

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		\$2,086,384,695
2	Less Accumulated Depreciation Reserve		\$713,636,046
3	Net Plant In Service		<u>\$1,372,748,649</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$16,495,578
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		\$17,437,191
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$6,352,121
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		\$6,012,968
18	Iatan 2 Regulatory Asset		\$2,086,987
19	Iatan MPS Common Regulatory Asset		\$1,221,509
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$71,161,965</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	5.8027%	\$405,494
23	State Tax Offset	5.8027%	\$63,721
24	City Tax Offset	5.8027%	\$0
25	Interest Expense Offset	17.0137%	\$7,457,096
26	Customer Advances		\$4,249,557
27	Customer Deposits		\$5,328,298
28	Deferred Income Taxes-Depreciation		\$188,740,267
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		\$16,626,423
32	TOTAL SUBTRACT FROM NET PLANT		<u>\$223,020,682</u>
33	Total Rate Base		<u><u>\$1,220,889,932</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	-\$4,533,252	\$55,093,154	99.5400%	\$1,430,989	\$56,270,714
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		-\$2,824,021	\$146,446,929		\$1,982,377	\$147,755,649
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	-\$7,125,497	\$4,085,899	99.5400%	\$0	\$4,067,104
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$26,792,889	P-36	-\$16,914,680	\$9,878,209	99.5400%	\$0	\$9,832,769
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$347,240	P-37	-\$213,697	\$133,543	99.5400%	\$0	\$132,929
38	315.000	Steam Prod Access Equip- Iatan Com	\$355,242	P-38	-\$226,673	\$128,569	99.5400%	\$0	\$127,978
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$38,706,767		-\$24,480,547	\$14,226,220		\$0	\$14,160,780
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$85,813	\$85,813	99.5400%	\$0	\$85,418
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$10,402,548	\$10,402,548	99.5400%	\$0	\$10,354,696
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$73,762,137	\$73,762,137	99.5400%	\$0	\$73,422,831
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$9,491,528	\$9,491,528	99.5400%	\$0	\$9,447,867
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	P-45	\$3,253,957	\$3,253,957	99.5400%	\$0	\$3,238,989
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$357,604	\$357,604	99.5400%	\$0	\$355,959
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$97,353,587	\$97,353,587		\$0	\$96,905,760
48		TOTAL STEAM PRODUCTION	\$577,039,217		\$70,049,019	\$647,088,236		\$1,982,377	\$646,094,005
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%	\$0	\$5,118,376
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	\$0	\$2,093,042
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	\$0	\$36,088,326
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	\$0	\$9,174,885
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	\$0	\$9,404,429
96	346.000	Other Prod. Misc Pwr Plt.	\$0	P-96	\$66,435	\$66,435	99.5400%	\$0	\$66,129
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,945,187
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$427,390	P-99	-\$427,390	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$2,276,012	P-100	-\$2,276,012	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$4,300,000	P-101	-\$4,300,000	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$80,541,888	P-102	-\$80,541,888	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$16,595,058	P-103	-\$16,595,058	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$14,960,000	P-104	-\$14,960,000	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$130,859	P-105	-\$130,859	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$119,231,207		-\$119,231,207	\$0		\$0	\$0

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107		TOTAL OTHER PRODUCTION	\$314,677,955		-\$56,999,756	\$257,678,199		\$0	\$256,492,879
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production- Salvage & Removal Retirements not classified.	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
111		TOTAL PRODUCTION PLANT	\$891,717,172		\$13,049,263	\$904,766,435		\$1,982,377	\$902,586,884
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$2,267,317	P-113	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
114	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-114	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
115	352.000	Transmission Structures and Imp.	\$7,621,759	P-115	\$0	\$7,621,759	99.5400%	\$0	\$7,586,699
116	353.000	Transmission Station Equip	\$105,999,857	P-116	\$502,122	\$106,501,979	99.5400%	\$0	\$106,012,070
117	353.001	Trans. Station Equip. Iatan Common	\$1,189,318	P-117	-\$658,813	\$530,505	99.5400%	\$0	\$528,065
118	353.003	Transmission Station Equipment Common	\$0	P-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$323,639	P-119	\$0	\$323,639	99.5400%	\$0	\$322,150
120	355.000	Transmission Poles and Fixtures	\$79,605,804	P-120	\$0	\$79,605,804	99.5400%	\$0	\$79,239,617
121	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$942,516	P-121	-\$609,818	\$332,698	99.5400%	\$0	\$331,168
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	P-122	\$158	\$158	100.0000%	\$0	\$158
123	356.000	Transmission Overhead Cond & Devices	\$50,220,817	P-123	\$0	\$50,220,817	99.5400%	\$0	\$49,989,801
124	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$771,150	P-124	-\$498,942	\$272,208	99.5400%	\$0	\$270,956
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	P-125	\$129	\$129	100.0000%	\$0	\$129
126	358.000	Transmission Underground Cond & Dev.	\$58,426	P-126	\$0	\$58,426	99.5400%	\$0	\$58,157
127		TOTAL TRANSMISSION PLANT	\$261,498,695		-\$1,265,164	\$260,233,531		\$0	\$259,036,458
128		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
129		Transmission-Salvage & Removal-Retirements not classified	\$0	P-129	\$0	\$0	100.0000%	\$0	\$0
130		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
131		DISTRIBUTION PLANT							
132	360.000	Distribution Land Electric	\$4,937,259	P-132	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
133	360.010	Distribution Depreciable Land Rights	\$274,734	P-133	\$0	\$274,734	99.5520%	\$0	\$273,503
134	360.020	Distribution Land Leased	\$22,228	P-134	\$0	\$22,228	99.5520%	\$0	\$22,128
135	361.000	Distribution Structures & Improvements	\$8,551,686	P-135	\$0	\$8,551,686	99.5520%	\$0	\$8,513,374
136	362.000	Distribution Station Equipment	\$115,743,759	P-136	\$0	\$115,743,759	99.5520%	\$0	\$115,225,227
137	364.000	Distribution Poles, Tower, & Fixtures	\$146,410,016	P-137	\$0	\$146,410,016	99.5520%	\$0	\$145,754,099
138	365.000	Distribution Overhead Conductor	\$105,461,922	P-138	\$0	\$105,461,922	99.5520%	\$0	\$104,989,453
139	366.000	Distribution Underground Circuit	\$44,104,298	P-139	\$0	\$44,104,298	99.5520%	\$0	\$43,906,711
140	367.000	Distribution Underground Conductors	\$108,657,448	P-140	\$0	\$108,657,448	99.5520%	\$0	\$108,170,663
141	368.000	Distribution Line Transformers	\$157,273,273	P-141	\$0	\$157,273,273	99.5520%	\$0	\$156,568,689
142	369.010	Distribution Services Overhead	\$13,356,565	P-142	\$0	\$13,356,565	99.5520%	\$0	\$13,296,728
143	369.020	Distribution Services Underground	\$49,933,918	P-143	\$0	\$49,933,918	99.5520%	\$0	\$49,710,214
144	370.000	Distribution Meters Electric	\$26,314,265	P-144	\$0	\$26,314,265	99.5520%	\$0	\$26,196,377
145	370.010	Distribution Meters PURPA	\$2,038,114	P-145	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
146	371.000	Distribution Cust Prem Install	\$15,225,991	P-146	\$0	\$15,225,991	99.5520%	\$0	\$15,157,779
147	373.000	Distribution Street Light and Traffic Signal	\$31,065,762	P-147	\$0	\$31,065,762	99.5520%	\$0	\$30,926,587
148		TOTAL DISTRIBUTION PLANT	\$829,371,238		\$0	\$829,371,238		\$0	\$825,655,655
149		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION							
150		Distribution-Salvage & Removal-Retirements not classified	\$0	P-150	\$0	\$0	100.0000%	\$0	\$0
151		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
152		GENERAL PLANT							
153	389.000	General Land Electric	\$977,543	P-153	\$0	\$977,543	99.5304%	\$0	\$972,952
154	390.000	General Structures & Improv. Electric	\$17,889,718	P-154	\$0	\$17,889,718	99.5304%	\$0	\$17,805,708

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155	391.000	General Office Furniture & Equipment	\$2,004,991	P-155	-\$850,550	\$1,154,441	99.5304%	\$0	\$1,149,020
156	391.020	General Office Furniture - Computer	\$2,036,708	P-156	-\$989,708	\$1,047,000	99.5304%	\$0	\$1,042,083
157	391.040	General Office Furniture - Software	\$549,734	P-157	-\$156,190	\$393,544	99.5304%	\$0	\$391,696
158	392.000	General Transportation Equip Autos	\$524,835	P-158	\$0	\$524,835	99.5304%	\$0	\$522,370
159	392.010	General Transportation Equip Light Trucks	\$890,091	P-159	\$0	\$890,091	99.5304%	\$0	\$885,911
160	392.020	General Trans Equip Heavy Trucks	\$7,003,848	P-160	\$0	\$7,003,848	99.5304%	\$0	\$6,970,958
161	392.040	General Trans Equip Trailers	\$789,615	P-161	\$0	\$789,615	99.5304%	\$0	\$785,907
162	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-162	\$0	\$5,043,943	99.5304%	\$0	\$5,020,257
163	393.000	General Stores Equipment	\$83,573	P-163	-\$67,205	\$16,368	99.5304%	\$0	\$16,291
164	394.000	General Tools Electric	\$4,246,164	P-164	-\$869,991	\$3,376,173	99.5304%	\$0	\$3,360,318
165	395.000	General Laboratory Equipment	\$2,301,499	P-165	-\$236,468	\$2,065,031	99.5304%	\$0	\$2,055,334
166	396.000	General Power Operated Equipment	\$4,169,185	P-166	\$0	\$4,169,185	99.5304%	\$0	\$4,149,607
167	397.000	General Communication Equipment	\$25,151,771	P-167	-\$130,431	\$25,021,340	99.5304%	\$0	\$24,903,840
168	398.000	General Misc. Equipment	\$171,991	P-168	-\$29,281	\$142,710	99.5304%	\$0	\$142,040
169		TOTAL GENERAL PLANT	\$73,835,209		-\$3,329,824	\$70,505,385		\$0	\$70,174,292
170		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT							
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	P-171	\$0	\$0	100.0000%	\$0	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
173		ECORP PLANT							
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$409,896	P-174	\$0	\$409,896	99.5450%	\$0	\$408,031
175	389.000	General Land Electric - Raytown	\$28,938	P-175	\$0	\$28,938	99.5450%	\$0	\$28,806
176	390.000	General Structures & Impr- Raytown	\$8,691,925	P-176	\$0	\$8,691,925	99.5450%	\$0	\$8,652,377
177	390.050	General Struct. Leasehold Improvements	\$0	P-177	\$0	\$0	99.5450%	\$0	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$996,131	P-178	-\$18,227	\$977,904	99.5450%	\$0	\$973,455
179	391.000	General Office Furn. - Raytown	\$2,163,717	P-179	\$0	\$2,163,717	99.5450%	\$0	\$2,153,872
180	391.020	General Office Furniture-Computer-ECORP	\$3,471,605	P-180	-\$439,316	\$3,032,289	99.5450%	\$0	\$3,018,492
181	391.020	General Office Furn. Comp. - Raytown	\$2,472,948	P-181	\$0	\$2,472,948	99.5450%	\$0	\$2,461,696
182	391.040	General Office Furniture Software	\$13,885,764	P-182	-\$5,851,189	\$8,034,575	99.5450%	\$0	\$7,998,018
183	391.040	General Office Furn Software - Raytown	\$1,470,470	P-183	\$0	\$1,470,470	99.5450%	\$0	\$1,463,779
184	392.020	General Trans. Heavy Trucks - Elec	\$0	P-184	\$0	\$0	99.5450%	\$0	\$0
185	392.040	General Trans. Trailers - Electric	\$0	P-185	\$0	\$0	99.5450%	\$0	\$0
186	393.000	General Stores Equipment- Electric	\$7,808	P-186	\$0	\$7,808	99.5450%	\$0	\$7,772
187	394.000	General Tools - Electric	\$17,791	P-187	\$0	\$17,791	99.5450%	\$0	\$17,710
188	395.000	General Laboratory Equipment - ECORP	\$0	P-188	\$0	\$0	99.5450%	\$0	\$0
189	396.000	General Power Operated Equip Electric	\$16,697	P-189	\$0	\$16,697	99.5450%	\$0	\$16,621
190	397.000	General Communication Equipment Elec	\$295,693	P-190	\$0	\$295,693	99.5450%	\$0	\$294,348
191	397.000	General Communication - Raytown	\$634,769	P-191	\$0	\$634,769	99.5450%	\$0	\$631,881
192	398.000	General Miscellaneous Equipment Elec	\$18,552	P-192	\$0	\$18,552	99.5450%	\$0	\$18,468
193	398.000	General Misc. Equip. - Raytown	\$36,905	P-193	\$0	\$36,905	99.5450%	\$0	\$36,737
194		TOTAL ECORP PLANT	\$34,619,609		-\$6,308,732	\$28,310,877		\$0	\$28,182,063
195		RETIREMENTS-WORK IN PROGRESS-ECORP							
196		ECORP-Salvage-Retirements not yet classified	\$0	P-196	\$0	\$0	100.0000%	\$0	\$0
197		TOTAL RETIREMENTS-WORK IN PROGRESS- ECORP	\$0		\$0	\$0		\$0	\$0
198		UCU COMMON GENERAL PLANT							
199	389.000	Land & Land Rights-UCU	\$0	P-199	\$0	\$0	100.0000%	\$0	\$0
200	390.000	Structures & Improvements Owned - UCU	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201	390.051	Structures & Improvements Leased -UCU	\$0	P-201	\$0	\$0	100.0000%	\$0	\$0
202	391.000	Gen Office Furniture & Equipment	\$0	P-202	\$0	\$0	100.0000%	\$0	\$0
203	391.020	Gen Office Furniture-Computer-UCU	\$0	P-203	\$0	\$0	100.0000%	\$0	\$0
204	391.040	Computer Software-UCU	\$0	P-204	\$0	\$0	100.0000%	\$0	\$0
205	391.050	Computer Software Developments-UCU	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207	392.050	Gen Transportation Equip Med Trucks	\$0	P-207	\$0	\$0	100.0000%	\$0	\$0
208	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	P-208	\$0	\$0	100.0000%	\$0	\$0
209	395.000	Lab Equipment-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	397.000	Communications Equipment-UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0

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211	398.000	Miscellaneous Equipment-UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
213		TOTAL PLANT IN SERVICE	\$2,113,695,918		-\$19,755,640	\$2,093,940,278		\$1,982,377	\$2,086,384,695

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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		-\$4,533,252		\$1,430,989
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,533,252		\$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		-\$7,125,497		\$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)		\$202,213		\$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 Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$3,883,686		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$16,914,680		\$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)		\$597,012		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$9,281,197		\$0	
P-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$213,697		\$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)		\$13,257		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$120,286		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		-\$226,673		\$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	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$5,511		\$0	
	4. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Majors)		\$123,058		\$0	
P-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$85,813		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,071		\$0	
	2. To include 53MW of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-Iatan 2	311.000		\$10,402,548		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,273,725		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$11,676,273		\$0	
P-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$73,762,137		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$9,153,625		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	

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	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$82,915,762		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$9,491,528		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$1,265,525		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$10,757,053		\$0	
P-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$3,253,957		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$422,920		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$3,676,877		\$0	
P-46	Steam Production-Misc Power Plant Equipment	316.000		\$357,604		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$47,290		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 53 MW allocation of Iatan 2 Plant. As of 10-31-2010 per Commission Order. (Majors)		\$404,894		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	

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P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	
P-93	Other Prod. Prime Movers	343.000		\$36,255,099		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
P-94	Other Prod. Generators	344.000		\$9,217,285		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	
P-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
P-99	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-100	Other Prod. Structures - Crossroads	341.000		-\$2,276,012		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,276,012		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$4,300,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,300,000		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$80,541,888		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$80,541,888		\$0	
P-103	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-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$14,960,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$14,960,000		\$0	
P-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$130,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$130,859		\$0	
P-116	Transmission Station Equip	353.000		\$502,122		\$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	
P-117	Trans. Station Equip. Iatan Common	353.001		-\$658,813		\$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)		\$906		\$0	
	4. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$529,599		\$0	
P-121	Trans. Poles & Fixtures - Iatan Common-Interco	355.001		-\$609,818		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$332,698		\$0	

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P-122	Trans. Poles & Fixtures-latan-Substation	355.002		\$158		\$0
	1. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$158		\$0	
P-124	Trans. OH Cond. & Dev.- latan Common-Intercon	356.001		-\$498,942		\$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		\$272,208		\$0	
P-125	Trans. OH Cond. & Dev-latan-Substation	356.002		\$129		\$0
	3. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$129		\$0	
P-155	General Office Furniture & Equipment	391.000		-\$850,550		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
P-156	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-157	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-163	General Stores Equipment	393.000		-\$67,205		\$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
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
P-164	General Tools Electric	394.000		-\$869,991		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
P-165	General Laboratory Equipment	395.000		-\$236,468		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
P-167	General Communication Equipment	397.000		-\$130,431		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
P-168	General Misc. Equipment	398.000		-\$29,281		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
P-178	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-180	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-182	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				-\$19,755,640		\$1,982,377

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,558	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$603,548	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,237	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$749,343		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,906,411	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	\$56,270,714	2.1000%	\$1,181,685
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	\$147,755,649		\$3,120,928
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	\$4,067,104	1.8700%	\$76,055
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$9,832,769	2.1900%	\$215,338
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$132,929	2.3300%	\$3,097
38	315.000	Steam Prod Access Equip- Iatan Com	\$127,978	2.4000%	\$3,071

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$14,160,780		\$297,561
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$85,418	0.0000%	\$0
42	311.000	Steam Production-Structures-Iatan 2	\$10,354,696	1.8700%	\$193,633
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$73,422,831	2.1900%	\$1,607,960
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$9,447,867	2.3300%	\$220,135
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$3,238,989	2.4000%	\$77,736
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$355,959	2.5000%	\$8,899
47		TOTAL STEAM PRODUCTION - IATAN 2	\$96,905,760		\$2,108,363
48		TOTAL STEAM PRODUCTION	\$646,094,005		\$13,992,359
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 Plt 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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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	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	\$5,118,376	1.7500%	\$89,572
92	342.000	Other Prod. Fuel Holders	\$2,093,042	3.0900%	\$64,675
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.8100%	\$1,735,848
94	344.000	Other Prod. Generators	\$9,174,885	3.8000%	\$348,646
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.8500%	\$268,026
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.5700%	\$2,361
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$61,945,187		\$2,509,128
98		OTHER PROD - CROSSROADS			
99	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0
100	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$0	3.0900%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.8100%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.8000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.8500%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.5700%	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
107		TOTAL OTHER PRODUCTION	\$256,492,879		\$10,333,352
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
109		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0
111		TOTAL PRODUCTION PLANT	\$902,586,884		\$24,325,711
112		TRANSMISSION PLANT			
113	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
114	350.040	Transmission Depreciable Land Rights	\$12,440,601	0.00%	\$0
115	352.000	Transmission Structures and Imp.	\$7,586,699	1.83%	\$138,837
116	353.000	Transmission Station Equip	\$106,012,070	1.70%	\$1,802,205
117	353.001	Trans. Station Equip. Iatan Common	\$528,065	1.7000%	\$8,977
118	353.003	Transmission Station Equipment Common	\$0	1.7000%	\$0
119	354.000	Transmission Towers and Fixtures	\$322,150	1.85%	\$5,960
120	355.000	Transmission Poles and Fixtures	\$79,239,617	2.93%	\$2,321,721
121	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$331,168	2.9300%	\$9,703
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$158	2.9300%	\$5
123	356.000	Transmission Overhead Cond & Devices	\$49,989,801	2.32%	\$1,159,763
124	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$270,956	2.3200%	\$6,286
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$129	2.3200%	\$3
126	358.000	Transmission Underground Cond & Dev.	\$58,157	2.49%	\$1,448
127		TOTAL TRANSMISSION PLANT	\$259,036,458		\$5,454,908
128		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
129		Transmission-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
130		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
131		DISTRIBUTION PLANT			
132	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
133	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
134	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
135	361.000	Distribution Structures & Improvements	\$8,513,374	1.61%	\$137,065
136	362.000	Distribution Station Equipment	\$115,225,227	2.08%	\$2,396,685
137	364.000	Distribution Poles, Tower, & Fixtures	\$145,754,099	3.89%	\$5,669,834
138	365.000	Distribution Overhead Conductor	\$104,989,453	2.18%	\$2,288,770
139	366.000	Distribution Underground Circuit	\$43,906,711	1.70%	\$746,414
140	367.000	Distribution Underground Conductors	\$108,170,663	2.49%	\$2,693,450
141	368.000	Distribution Line Transformers	\$156,568,689	3.45%	\$5,401,620
142	369.010	Distribution Services Overhead	\$13,296,728	3.64%	\$484,001
143	369.020	Distribution Services Underground	\$49,710,214	3.05%	\$1,516,162

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
144	370.000	Distribution Meters Electric	\$26,196,377	2.00%	\$523,928
145	370.010	Distribution Meters PURPA	\$2,028,983	7.14%	\$144,869
146	371.000	Distribution Cust Prem Install	\$15,157,779	5.12%	\$776,078
147	373.000	Distribution Street Light and Traffic Signal	\$30,926,587	3.1800%	\$983,465
148		TOTAL DISTRIBUTION PLANT	\$825,655,655		\$23,762,341
149		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION			
150		Distribution-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
151		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	\$0		\$0
152		GENERAL PLANT			
153	389.000	General Land Electric	\$972,952	0.00%	\$0
154	390.000	General Structures & Improv. Electric	\$17,805,708	2.73%	\$486,096
155	391.000	General Office Furniture & Equipment	\$1,149,020	5.00%	\$57,451
156	391.020	General Office Furniture - Computer	\$1,042,083	12.50%	\$130,260
157	391.040	General Office Furniture - Software	\$391,696	11.11%	\$43,517
158	392.000	General Transportation Equip Autos	\$522,370	11.25%	\$58,767
159	392.010	General Transportation Equip Light Trucks	\$885,911	11.25%	\$99,665
160	392.020	General Trans Equip Heavy Trucks	\$6,970,958	11.25%	\$784,233
161	392.040	General Trans Equip Trailers	\$785,907	11.25%	\$88,415
162	392.050	General Trans Equip Medium Trucks	\$5,020,257	11.25%	\$564,779
163	393.000	General Stores Equipment	\$16,291	4.00%	\$652
164	394.000	General Tools Electric	\$3,360,318	4.00%	\$134,413
165	395.000	General Laboratory Equipment	\$2,055,334	3.30%	\$67,826
166	396.000	General Power Operated Equipment	\$4,149,607	4.45%	\$184,658
167	397.000	General Communication Equipment	\$24,903,840	3.70%	\$921,442
168	398.000	General Misc. Equipment	\$142,040	4.00%	\$5,682
169		TOTAL GENERAL PLANT	\$70,174,292		\$3,627,856
170		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT			
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	0.0000%	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0
173		ECORP PLANT			
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$408,031	0.0000%	\$0
175	389.000	General Land Electric - Raytown	\$28,806	0.0000%	\$0
176	390.000	General Structures & Impr- Raytown	\$8,652,377	2.2200%	\$192,083
177	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$973,455	5.0000%	\$48,673
179	391.000	General Office Furn. - Raytown	\$2,153,872	5.0000%	\$107,694

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
180	391.020	General Office Furniture-Computer-ECORP	\$3,018,492	12.5000%	\$377,312
181	391.020	General Office Furn. Comp. - Raytown	\$2,461,696	12.5000%	\$307,712
182	391.040	General Office Furniture Software	\$7,998,018	11.1100%	\$888,580
183	391.040	General Office Furn Software - Raytown	\$1,463,779	11.1100%	\$162,626
184	392.020	General Trans. Heavy Trucks - Elec	\$0	12.5000%	\$0
185	392.040	General Trans. Trailers - Electric	\$0	12.5000%	\$0
186	393.000	General Stores Equipment- Electric	\$7,772	4.0000%	\$311
187	394.000	General Tools - Electric	\$17,710	4.0000%	\$708
188	395.000	General Laboratory Equipment - ECORP	\$0	3.3000%	\$0
189	396.000	General Power Operated Equip Electric	\$16,621	4.4500%	\$740
190	397.000	General Communication Equipment Elec	\$294,348	3.7000%	\$10,891
191	397.000	General Communication - Raytown	\$631,881	3.7000%	\$23,380
192	398.000	General Miscellaneous Equipment Elec	\$18,468	4.0000%	\$739
193	398.000	General Misc. Equip. - Raytown	\$36,737	4.0000%	\$1,469
194		TOTAL ECORP PLANT	\$28,182,063		\$2,122,918
195		RETIREMENTS-WORK IN PROGRESS-ECORP			
196		ECORP-Salvage-Retirements not yet classified	\$0	0.0000%	\$0
197		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
198		UCU COMMON GENERAL PLANT			
199	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
200	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
201	390.051	Structures & Improvements Leased -UCU	\$0	0.0000%	\$0
202	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
203	391.020	Gen Office Furniture-Computer-UCU	\$0	0.0000%	\$0
204	391.040	Computer Software-UCU	\$0	0.0000%	\$0
205	391.050	Computer Software Developments-UCU	\$0	0.0000%	\$0
206	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
207	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
208	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	0.0000%	\$0
209	395.000	Lab Equipment-UCU	\$0	0.0000%	\$0
210	397.000	Communications Equipment-UCU	\$0	0.0000%	\$0
211	398.000	Miscellaneous Equipment-UCU	\$0	0.0000%	\$0
212		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
213		Total Depreciation	\$2,086,384,695		\$59,293,734

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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	\$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	-\$166,709	\$88,356	99.5400%	\$0	\$87,950
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$659,117	R-36	-\$430,795	\$228,322	99.5400%	\$0	\$227,272
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$8,161	R-37	-\$5,334	\$2,827	99.5400%	\$0	\$2,814
38	315.000	Steam Prod Access Equip- Iatan Com	\$8,971	R-38	-\$5,863	\$3,108	99.5400%	\$0	\$3,094
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$931,314		-\$608,701	\$322,613		\$0	\$321,130
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$7,240	\$7,240	99.5400%	\$0	\$7,207
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$87,764	\$87,764	99.5400%	\$0	\$87,360
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$664,565	\$664,565	99.5400%	\$0	\$661,508
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$82,998	\$82,998	99.5400%	\$0	\$82,616
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	R-45	\$30,646	\$30,646	99.5400%	\$0	\$30,505
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$3,549	\$3,549	99.5400%	\$0	\$3,533
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$876,762	\$876,762		\$0	\$872,729
48		TOTAL STEAM PRODUCTION	\$239,505,003		\$1,166,144	\$240,671,147		\$1,739,194	\$241,303,255
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 Plt 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 Plt - 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 Plt - 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%	\$0	\$384,308
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	\$0	\$333,393
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	\$0	\$8,024,884
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	\$0	\$1,719,691
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	\$0	\$1,189,605
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	99.5400%	\$0	\$8,423
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		\$0	\$11,660,304
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$0	R-99	\$0	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$285,510	R-100	-\$285,510	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$949,341	R-101	-\$949,341	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$23,300,490	R-102	-\$23,300,490	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$4,418,095	R-103	-\$4,418,095	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$3,149,467	R-104	-\$3,149,467	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$32,076	R-105	-\$32,076	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$32,134,979		-\$32,134,979	\$0		\$0	\$0
107		TOTAL OTHER PRODUCTION	\$83,763,557		-\$20,420,790	\$63,342,767		\$0	\$63,051,390
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							

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109		Production- Salvage & Removal Retirements not classified.	-\$458,880	R-109	\$0	-\$458,880	99.5400%	\$0	-\$456,769
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$458,880		\$0	-\$458,880		\$0	-\$456,769
111		TOTAL PRODUCTION PLANT	\$322,809,680		-\$19,254,646	\$303,555,034		\$1,739,194	\$303,897,876
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$0	R-113	\$0	\$0	99.5400%	\$0	\$0
114	350.040	Transmission Depreciable Land Rights	\$3,038,427	R-114	\$0	\$3,038,427	99.5400%	\$0	\$3,024,450
115	352.000	Transmission Structures and Imp.	\$1,791,468	R-115	\$0	\$1,791,468	99.5400%	\$0	\$1,783,227
116	353.000	Transmission Station Equip	\$33,783,943	R-116	-\$706,801	\$33,077,142	99.5400%	\$0	\$32,924,987
117	353.001	Trans. Station Equip. Iatan Common	\$11,460	R-117	-\$7,366	\$4,094	99.5400%	\$0	\$4,075
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$315,116	R-119	\$0	\$315,116	99.5400%	\$0	\$313,666
120	355.000	Transmission Poles and Fixtures	\$25,079,817	R-120	\$0	\$25,079,817	99.5400%	\$0	\$24,964,450
121	355.001	Trans. Poles & Fixtures - Iatan Common-Interconnection	\$5,535	R-121	\$914	\$6,449	99.5400%	\$0	\$6,419
122	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	R-122	\$1	\$1	100.0000%	\$0	\$1
123	356.000	Transmission Overhead Cond & Devices	\$22,831,964	R-123	\$0	\$22,831,964	99.5400%	\$0	\$22,726,937
124	356.001	Trans. OH Cond. & Dev.- Iatan Common-Interconnection	\$4,408	R-124	-\$230	\$4,178	99.5400%	\$0	\$4,159
125	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	R-125	\$0	\$0	100.0000%	\$0	\$0
126	358.000	Transmission Underground Cond & Dev.	\$51,165	R-126	\$0	\$51,165	99.5400%	\$0	\$50,930
127		TOTAL TRANSMISSION PLANT	\$86,913,303		-\$713,482	\$86,199,821		\$0	\$85,803,301
128		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
129		Transmission-Salvage & Removal-Retirements not classified	-\$1,171,916	R-129	\$0	-\$1,171,916	99.5400%	\$0	-\$1,166,525
130		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$1,171,916		\$0	-\$1,171,916		\$0	-\$1,166,525
131		DISTRIBUTION PLANT							
132	360.000	Distribution Land Electric	\$0	R-132	\$0	\$0	99.5520%	\$0	\$0
133	360.010	Distribution Depreciable Land Rights	\$0	R-133	\$0	\$0	99.5520%	\$0	\$0
134	360.020	Distribution Land Leased	\$5,389	R-134	\$0	\$5,389	99.5520%	\$0	\$5,365
135	361.000	Distribution Structures & Improvements	\$1,990,445	R-135	\$0	\$1,990,445	99.5520%	\$0	\$1,981,528
136	362.000	Distribution Station Equipment	\$32,074,963	R-136	\$0	\$32,074,963	99.5520%	\$0	\$31,931,267
137	364.000	Distribution Poles, Tower, & Fixtures	\$74,046,028	R-137	\$0	\$74,046,028	99.5520%	\$0	\$73,714,302
138	365.000	Distribution Overhead Conductor	\$32,149,656	R-138	\$0	\$32,149,656	99.5520%	\$0	\$32,005,626
139	366.000	Distribution Underground Circuit	\$8,525,220	R-139	\$0	\$8,525,220	99.5520%	\$0	\$8,487,027
140	367.000	Distribution Underground Conductors	\$33,351,183	R-140	\$0	\$33,351,183	99.5520%	\$0	\$33,201,770
141	368.000	Distribution Line Transformers	\$61,760,222	R-141	\$0	\$61,760,222	99.5520%	\$0	\$61,483,536
142	369.010	Distribution Services Overhead	\$12,797,019	R-142	\$0	\$12,797,019	99.5520%	\$0	\$12,739,688
143	369.020	Distribution Services Underground	\$26,899,740	R-143	\$0	\$26,899,740	99.5520%	\$0	\$26,779,229
144	370.000	Distribution Meters Electric	\$12,987,773	R-144	\$0	\$12,987,773	99.5520%	\$0	\$12,929,588
145	370.010	Distribution Meters PURPA	\$2,561,684	R-145	\$0	\$2,561,684	99.5520%	\$0	\$2,550,208
146	371.000	Distribution Cust Prem Install	\$9,634,585	R-146	\$0	\$9,634,585	99.5520%	\$0	\$9,591,422
147	373.000	Distribution Street Light and Traffic Signal	\$8,846,583	R-147	\$0	\$8,846,583	99.5520%	\$0	\$8,806,950
148		TOTAL DISTRIBUTION PLANT	\$317,630,490		\$0	\$317,630,490		\$0	\$316,207,506
149		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION							
150		Distribution-Salvage & Removal-Retirements not classified	-\$2,554,552	R-150	\$0	-\$2,554,552	99.5520%	\$0	-\$2,543,108
151		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	-\$2,554,552		\$0	-\$2,554,552		\$0	-\$2,543,108
152		GENERAL PLANT							
153	389.000	General Land Electric	\$0	R-153	\$0	\$0	99.5450%	\$0	\$0
154	390.000	General Structures & Improv. Electric	\$3,137,849	R-154	\$0	\$3,137,849	99.5450%	\$0	\$3,123,572
155	391.000	General Office Furniture & Equipment	\$1,550,151	R-155	-\$842,774	\$707,377	99.5450%	\$0	\$704,158
156	391.020	General Office Furniture - Computer	\$673,598	R-156	-\$989,708	-\$316,110	99.5450%	\$0	-\$314,672
157	391.040	General Office Furniture - Software	\$197,356	R-157	-\$156,190	\$41,166	99.5450%	\$0	\$40,979
158	392.000	General Transportation Equip Autos	\$105,929	R-158	\$0	\$105,929	99.5450%	\$0	\$105,447
159	392.010	General Transportation Equip Light Trucks	\$507,753	R-159	\$0	\$507,753	99.5450%	\$0	\$505,443
160	392.020	General Trans Equip Heavy Trucks	\$1,761,296	R-160	\$0	\$1,761,296	99.5450%	\$0	\$1,753,282

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161	392.040	General Trans Equip Trailers	\$759,319	R-161	\$0	\$759,319	99.5450%	\$0	\$755,864
162	392.050	General Trans Equip Medium Trucks	\$1,452,451	R-162	\$0	\$1,452,451	99.5450%	\$0	\$1,445,842
163	393.000	General Stores Equipment	\$79,737	R-163	-\$67,205	\$12,532	99.5450%	\$0	\$12,475
164	394.000	General Tools Electric	\$3,343,471	R-164	-\$869,991	\$2,473,480	99.5450%	\$0	\$2,462,226
165	395.000	General Laboratory Equipment	\$1,575,372	R-165	-\$236,468	\$1,338,904	99.5450%	\$0	\$1,332,812
166	396.000	General Power Operated Equipment	\$1,771,042	R-166	\$0	\$1,771,042	99.5450%	\$0	\$1,762,984
167	397.000	General Communication Equipment	\$5,577,768	R-167	-\$130,431	\$5,447,337	99.5450%	\$0	\$5,422,552
168	398.000	General Misc. Equipment	-\$77,406	R-168	-\$29,281	-\$106,687	99.5450%	\$0	-\$106,202
169		TOTAL GENERAL PLANT	\$22,415,686		-\$3,322,048	\$19,093,638		\$0	\$19,006,762
170		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT							
171		General Plant-Salvage & Removal-Retirements not classified.	\$0	R-171	\$0	\$0	99.5450%	\$0	\$0
172		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
173		ECORP PLANT							
174	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$107,939	R-174	\$0	\$107,939	99.5450%	\$0	\$107,448
175	389.000	General Land Electric - Raytown	\$0	R-175	\$0	\$0	99.5450%	\$0	\$0
176	390.000	General Structures & Impr- Raytown	-\$253,390	R-176	\$0	-\$253,390	99.5450%	\$0	-\$252,237
177	390.050	General Struct. Leasehold Improvements	\$0	R-177	\$0	\$0	99.5450%	\$0	\$0
178	391.000	General Office Furn. & Equipment-Elec	\$121,505	R-178	-\$18,227	\$103,278	99.5450%	\$0	\$102,808
179	391.000	General Office Furn. - Raytown	\$276,807	R-179	\$0	\$276,807	99.5450%	\$0	\$275,548
180	391.020	General Office Furniture-Computer-ECORP	\$2,675,382	R-180	-\$439,316	\$2,236,066	99.5450%	\$0	\$2,225,892
181	391.020	General Office Furn. Comp. - Raytown	\$2,228,481	R-181	\$0	\$2,228,481	99.5450%	\$0	\$2,218,341
182	391.040	General Office Furniture Software	\$7,195,837	R-182	-\$5,851,189	\$1,344,648	99.5450%	\$0	\$1,338,530
183	391.040	General Office Furn Software - Raytown	\$807,592	R-183	\$0	\$807,592	99.5450%	\$0	\$803,917
184	392.020	General Trans. Heavy Trucks - Elec	\$0	R-184	\$0	\$0	99.5450%	\$0	\$0
185	392.040	General Trans. Trailers - Electric	\$0	R-185	\$0	\$0	99.5450%	\$0	\$0
186	393.000	General Stores Equipment- Electric	\$8,096	R-186	\$0	\$8,096	99.5450%	\$0	\$8,059
187	394.000	General Tools - Electric	\$18,903	R-187	\$0	\$18,903	99.5450%	\$0	\$18,817
188	395.000	General Laboratory Equipment - ECORP	\$0	R-188	\$0	\$0	99.5450%	\$0	\$0
189	396.000	General Power Operated Equip Electric	\$17,997	R-189	\$0	\$17,997	99.5450%	\$0	\$17,915
190	397.000	General Communication Equipment Elec	-\$223,675	R-190	\$0	-\$223,675	99.5450%	\$0	-\$222,657
191	397.000	General Communication - Raytown	-\$295,729	R-191	\$0	-\$295,729	99.5450%	\$0	-\$294,383
192	398.000	General Miscellaneous Equipment Elec	\$18,552	R-192	\$0	\$18,552	99.5450%	\$0	\$18,468
193	398.000	General Misc. Equip. - Raytown	\$36,345	R-193	\$0	\$36,345	99.5450%	\$0	\$36,180
194		TOTAL ECORP PLANT	\$12,740,642		-\$6,308,732	\$6,431,910		\$0	\$6,402,646
195		RETIREMENTS-WORK IN PROGRESS-ECORP							
196		ECORP-Salvage-Retirements not yet classified	\$2,379	R-196	\$0	\$2,379	99.5450%	\$0	\$2,368
197		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$2,379		\$0	\$2,379		\$0	\$2,368
198		UCU COMMON GENERAL PLANT							
199	389.000	Land & Land Rights-UCU	\$0	R-199	\$0	\$0	99.5450%	\$0	\$0
200	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-200	\$0	-\$29,925	99.5450%	\$0	-\$29,789
201	390.051	Structures & Improvements Leased -UCU	-\$15,254	R-201	\$0	-\$15,254	99.5450%	\$0	-\$15,185
202	391.000	Gen Office Furniture & Equipment	-\$228,633	R-202	\$0	-\$228,633	99.5450%	\$0	-\$227,593
203	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-203	\$0	-\$5,248,745	99.5450%	\$0	-\$5,224,863
204	391.040	Computer Software-UCU	-\$4,830,588	R-204	\$0	-\$4,830,588	99.5450%	\$0	-\$4,808,609
205	391.050	Computer Software Developments-UCU	-\$2,111,548	R-205	\$0	-\$2,111,548	99.5450%	\$0	-\$2,101,940
206	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-206	\$0	-\$158	99.5450%	\$0	-\$157
207	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-207	\$0	-\$1,403	99.5450%	\$0	-\$1,397
208	394.000	Tools, Shop, and Garage Equipment-UCU	-\$15,220	R-208	\$0	-\$15,220	99.5450%	\$0	-\$15,151
209	395.000	Lab Equipment-UCU	-\$10,810	R-209	\$0	-\$10,810	99.5450%	\$0	-\$10,761
210	397.000	Communications Equipment-UCU	-\$1,511,306	R-210	\$0	-\$1,511,306	99.5450%	\$0	-\$1,504,430
211	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-211	\$0	-\$72,431	99.5450%	\$0	-\$72,101
212		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,011,976
213		TOTAL DEPRECIATION RESERVE	\$749,142,673		-\$33,994,520	\$715,148,153		\$1,739,194	\$713,636,046

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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		-\$166,709		\$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)		\$88,356		\$0	
R-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$430,795		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove 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)		\$228,322		\$0	
R-37	Steam Prod. TurboGen - latan Comm	314.000		-\$5,334		\$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)		\$2,827		\$0	
R-38	Steam Prod Access Equip- latan Com	315.000		-\$5,863		\$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	
	3. To include 53MW allocation of latan Common Reserve as of 12/31/2010 per Commission Order . (Majors)		\$3,108		\$0	
R-41	Misc Intang.-Cap. Software-5yr-latan 2	303.020		\$7,240		\$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)		\$7,240		\$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-42	Steam Production-Structures-latan 2	311.000		\$87,764		\$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)		\$87,764		\$0	
R-43	Steam Prod.-Boiler Plant Equip-latan 2	312.000		\$664,565		\$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)		\$664,565		\$0	
R-44	Steam Prod.-Turbogenerator-latan 2	314.000		\$82,998		\$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)		\$82,998		\$0	
R-45	Steam Prod.-Accessory Equipment.- latan 2	315.000		\$30,646		\$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)		\$30,646		\$0	
R-46	Steam Production-Misc Power Plant Equipment	316.000		\$3,549		\$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)		\$3,549		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-91	Other Prod. Structures	341.000		\$386,084		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
R-94	Other Prod. Generators	344.000		\$1,727,638		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
R-100	Other Prod. Structures - Crossroads	341.000		-\$285,510		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$285,510		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$949,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$949,341		\$0	
R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$23,300,490		\$0

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To Remove Crossroads Reserve (Hyneman)		-\$23,300,490		\$0	
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,418,095		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,418,095		\$0	
R-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$3,149,467		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$3,149,467		\$0	
R-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$32,076		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$32,076		\$0	
R-116	Transmission Station Equip	353.000		-\$706,801		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
R-117	Trans. Station Equip. Iatan Common	353.001		-\$7,366		\$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)		\$4,094		\$0	
R-121	Trans. Poles & Fixtures - Iatan Common-Interco	355.001		\$914		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$6,449		\$0	
R-122	Trans. Poles & Fixtures-Iatan-Substation	355.002		\$1		\$0
	1. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$1		\$0	
R-124	Trans. OH Cond. & Dev.- Iatan Common-Interco	356.001		-\$230		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$4,178		\$0	
R-155	General Office Furniture & Equipment	391.000		-\$842,774		\$0
	1. To remove Crossroads Reserve (Hyneman)		-\$3,083		\$0	
	2. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
R-156	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-157	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-163	General Stores Equipment	393.000		-\$67,205		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
R-164	General Tools Electric	394.000		-\$869,991		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
R-165	General Laboratory Equipment	395.000		-\$236,468		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
R-167	General Communication Equipment	397.000		-\$130,431		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
R-168	General Misc. Equipment	398.000		-\$29,281		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
R-178	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-180	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-182	General Office Furniture Software	391.040		-\$5,851,189		\$0

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$5,851,189		\$0	
Total Reserve Adjustments				<u><u>-\$33,994,520</u></u>		<u><u>\$1,739,194</u></u>

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$22,627,753	24.45	13.85	10.60	0.029041	\$657,133
3	Federal, State & City Income Tax Withheld	\$9,088,850	24.45	13.63	10.82	0.029644	\$269,430
4	Other Employee Withholdings	\$7,676,140	24.45	13.77	10.68	0.029260	\$224,604
5	FICA Taxes Withheld-Employee	\$3,417,417	24.45	13.77	10.68	0.029260	\$99,994
6	Sibley - Coal & Freight	\$42,900,192	24.45	17.39	7.06	0.019342	\$829,776
7	Jeffrey-Coal	\$14,878,352	24.45	16.64	7.81	0.021397	\$318,352
8	Accrued Vacation	\$2,652,350	24.45	344.83	-320.38	-0.877753	-\$2,328,108
9	Iatan-Coal	\$22,794,932	24.45	43.68	-19.23	-0.052685	-\$1,200,951
10	Fuel - Purchased Gas	\$9,442,243	24.45	39.83	-15.38	-0.042137	-\$397,868
11	Fuel - Purchased Oil	\$9,110	24.45	39.83	-15.38	-0.042137	-\$384
12	Purchased Power	\$38,066,761	24.45	34.50	-10.05	-0.027534	-\$1,048,130
13	Injuries and Damages	\$1,965,664	24.45	44.27	-19.82	-0.054301	-\$106,738
14	Lake Road-Coal	\$9,639,774	24.45	20.02	4.43	0.012137	\$116,998
15	Pension Fund Payments	\$7,945,506	24.45	51.74	-27.29	-0.074767	-\$594,062
16	OPEB's	\$3,374,872	24.45	178.44	-153.99	-0.421890	-\$1,423,825
17	Cash Vouchers	\$133,683,918	24.45	30.00	-5.55	-0.015205	-\$2,032,664
18	TOTAL OPERATION AND MAINT. EXPENSE	\$330,163,834					-\$6,616,443
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	\$14,797,545	24.25	188.36	-164.11	-0.449604	-\$6,653,035
27	TOTAL TAXES	\$45,821,839					-\$9,375,738
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						-\$16,495,578
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$6,988,028	24.45	45.63	-21.18	-0.058027	-\$405,494
34	State Tax Offset	\$1,098,119	24.45	45.63	-21.18	-0.058027	-\$63,721
35	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
36	Interest Expense Offset	\$43,829,949	24.45	86.55	-62.10	-0.170137	-\$7,457,096
37	TOTAL OFFSET FROM RATE BASE	\$51,916,096					-\$7,926,311
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$24,421,889

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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	\$29,498,177	\$539,743,347	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	-\$7,267,468	\$240,335,614	-\$11,819,574	\$227,208,815	\$14,397,280	\$212,811,535
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$4,740,369	\$13,134,282	-\$3,064,410	\$10,009,468	\$1,709,888	\$8,299,580
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$762,982	\$24,389,860	\$0	\$24,280,592	\$9,584,843	\$14,695,749
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,342,291	\$13,441,126	\$219,707	\$13,660,833	\$5,221,381	\$8,439,452
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	\$276,850	\$1,357,586	\$1,311,808	\$2,669,394	\$645,905	\$2,023,489
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$31,984	\$412,320	\$0	\$412,320	\$336,702	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	-\$3,927,369	\$43,325,309	\$8,792,770	\$51,922,412	\$9,206,161	\$42,716,251
9	TOTAL DEPRECIATION EXPENSE	\$57,082,531	See Note (1)	See Note (1)	See Note (1)	\$57,082,531	\$2,103,778	\$58,908,317	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	\$0	\$607,954	\$207,179	\$812,172	\$0	\$812,172
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$3,821,608	\$19,212,010	\$0	\$19,120,133	\$319,100	\$18,801,033
12	TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409	-\$9,699,491	\$413,298,592	-\$2,248,742	\$409,004,456	\$41,421,260	\$308,674,879
13	NET INCOME BEFORE TAXES	\$88,950,834	\$0	\$0	\$0	\$98,650,325	\$31,746,919	\$130,738,891	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$49,409,469	\$9,237,048	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$23,668,351	See Note (1)	See Note (1)	See Note (1)	\$23,668,351	\$0	\$23,668,351	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$105,454,904	\$0	\$0	\$0	\$115,154,395	-\$17,662,550	\$97,833,492	\$0	\$0

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

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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%	\$28,095,185	\$32,280,630		
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		\$16,275,611	\$40,344,250		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$29,498,177	\$539,743,347		
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	-\$776,943	\$1,630,490	99.5400%	\$0	\$1,622,990	\$150,480	\$1,472,510
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$10,106,901	\$96,217,375	99.4400%	\$0	\$95,678,558	\$181,162	\$95,497,396
6	501.500	Fuel Handling	\$2,816,684	\$1,700,730	\$1,115,954	E-6	\$0	\$2,816,684	99.4400%	\$0	\$2,800,911	\$1,691,206	\$1,109,705
7	501.029	Fuel OSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.4400%	\$0	\$1,470,921	\$0	\$1,470,921
8	501.030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$404,282	\$1,321,480	99.4400%	\$0	\$1,314,080	\$0	\$1,314,080
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.4400%	-\$782,915	\$0	\$0	\$0
10	502.000	Steam Expenses	\$3,507,879	\$2,598,103	\$909,776	E-10	\$595,339	\$4,103,218	99.5400%	\$0	\$4,084,344	\$2,863,181	\$1,221,163
11	505.000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11	\$117,611	\$960,752	99.5400%	\$0	\$956,332	\$600,818	\$355,514
12	506.000	Misc. Steam Power Operations	\$2,558,261	\$723,733	\$1,834,528	E-12	\$79,215	\$2,637,476	99.5400%	\$0	\$2,625,344	\$796,949	\$1,828,395
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		\$10,395,900	\$113,207,604		-\$782,915	\$111,800,061	\$6,283,803	\$105,516,258
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$130,620	\$1,342,575	99.5400%	\$0	\$1,336,399	\$1,300,084	\$36,315
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$438,057	\$1,694,591	99.5400%	\$0	\$1,686,796	\$885,280	\$801,516
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,399,147	\$9,599,504	99.5400%	\$0	\$9,555,346	\$2,984,379	\$6,570,967
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$176,858	\$2,880,202	99.5400%	\$0	\$2,866,953	\$812,499	\$2,054,454
21	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$100,568	\$231,931	99.5400%	\$0	\$230,864	\$73,484	\$157,380
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$2,044,114	\$15,748,803		\$0	\$15,676,358	\$6,055,726	\$9,620,632
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$12,440,014	\$128,956,407		-\$782,915	\$127,476,419	\$12,339,529	\$115,136,890
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	\$7,857	\$111,180	99.5400%	\$0	\$110,668	\$80,829	\$29,839
31	547.000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$7,798,965	\$15,118,629	99.4400%	\$0	\$15,033,965	\$31,428	\$15,002,537
32	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$270,287	\$883,191	99.4400%	\$0	\$878,245	\$0	\$878,245
33	547.033	Fuel Other 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	\$30,052	\$489,177	99.5400%	\$0	\$486,927	\$309,169	\$177,758
36	549.000	Misc. Other Power Generation Expense	\$711,937	\$168,196	\$543,741	E-36	\$18,007	\$729,944	99.5400%	\$0	\$726,586	\$185,346	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$550,635	\$28,660,681		-\$5,078,530	\$24,132,786		-\$764,995	\$23,233,977	\$606,772	\$22,627,205
38		MAINTENANCE - OTHER POWER											
39	551.000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$32,129	\$285,484	99.5400%	\$0	\$284,171	\$276,419	\$7,752
40	552.000	Other Gen Maint. Struct CT	\$173,051	\$92,896	\$80,155	E-40	\$184,859	\$357,910	99.5400%	\$0	\$356,264	\$102,374	\$253,890
41	553.000	Other Gen Maint CT	\$4,158,938	\$444,154	\$3,714,784	E-41	-\$144,406	\$4,014,532	99.5400%	\$0	\$3,996,065	\$489,470	\$3,506,595
42	554.000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$29,500	\$37,047	99.5400%	\$0	\$36,877	\$4,979	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,592,891	\$792,395	\$3,800,496		\$102,082	\$4,694,973		\$0	\$4,673,377	\$873,242	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$4,976,448	\$28,827,759		-\$764,995	\$27,907,354	\$1,480,014	\$26,427,340
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	-\$34,816,154	\$31,987,498	99.4400%	\$0	\$31,808,368	\$0	\$31,808,368
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	\$20,535,304	\$24,084,435	99.4400%	\$0	\$23,949,562	\$0	\$23,949,562
52	555.031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.4400%	\$0	\$372,873	\$0	\$372,873
53	555.032	Purchase Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.4400%	-\$10,271,664	\$0	\$0	\$0
54	555.035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.4400%	\$0	\$484,714	\$0	\$484,714
55	555.101	Purch Pwr MO Allocation	\$3,837,925	\$0	\$3,837,925	E-55	\$0	\$3,837,925	99.4400%	\$0	\$3,816,433	\$0	\$3,816,433
56	556.000	System Control and Load Dispatch	\$993,291	\$615,461	\$377,830	E-56	\$66,102	\$1,059,393	99.4400%	\$0	\$1,053,460	\$677,746	\$375,714
57	557.000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	-\$595,183	\$1,088,845	99.4400%	\$0	\$1,082,747	-\$100,009	\$1,182,756
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746		-\$14,731,034	\$82,551,448		-\$10,271,664	\$71,825,042	\$577,737	\$71,247,305
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		-\$7,267,468	\$240,335,614		-\$11,819,574	\$227,208,815	\$14,397,280	\$212,811,535
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$42,195	\$777,068	99.5400%	\$0	\$773,493	\$441,002	\$332,491
63	561.000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$37,759	\$700,831	99.5400%	\$986,657	\$1,684,265	\$388,521	\$1,295,744
64	562.000	Trans Oper- Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$4,349	\$67,622	99.5400%	\$0	\$67,311	\$44,741	\$22,570
65	563.000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$1,025	\$127,445	99.5400%	\$0	\$126,858	\$10,548	\$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	\$872,232	\$877,524	99.5400%	\$0	\$873,487	\$0	\$873,487
70	566.000	Trans Oper Misc Expense	\$986,460	\$507,363	\$479,097	E-70	\$14,956	\$1,001,416	99.5400%	\$0	\$996,809	\$559,128	\$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		-\$4,768,098	\$11,448,632		-\$3,064,410	\$8,331,572	\$1,443,940	\$6,887,632
75		MAINTENANCE - TRANSMISSION EXP.											
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,259	\$10,731	99.5400%	\$0	\$10,681	\$5,115	\$5,566
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$206,053	\$64,563	E-77	\$150,314	\$420,930	99.5400%	\$0	\$418,994	\$227,076	\$191,918
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$133,091	\$1,237,372	99.5400%	\$0	\$1,231,680	\$33,320	\$1,198,360
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$41	\$437	99.5400%	\$0	\$435	\$422	\$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		\$27,729	\$1,685,650		\$0	\$1,677,896	\$265,948	\$1,411,948
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165		-\$4,740,369	\$13,134,282		-\$3,064,410	\$10,009,468	\$1,709,888	\$8,299,580
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
85	580.000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$37,758	\$1,191,842	99.5520%	\$0	\$1,186,502	\$856,380	\$330,122
86	581.000	Distrb Oper - Load Dispatching	\$580,680	\$482,341	\$98,339	E-86	\$51,668	\$632,348	99.5520%	\$0	\$629,515	\$531,617	\$97,898
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$8,520	\$259,818	99.5520%	\$0	\$258,654	\$87,942	\$170,712
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$63,252	\$879,079	99.5520%	\$0	\$875,140	\$650,805	\$224,335
89	584.000	Distrb Oper UG Line Expense	\$959,315	\$256,117	\$703,198	E-89	\$27,435	\$986,750	99.5520%	\$0	\$982,330	\$282,282	\$700,048
90	585.000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$885	\$9,229	99.5520%	\$0	\$9,188	\$9,103	\$85
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$135,528	\$1,792,936	99.5520%	\$0	\$1,784,904	\$1,394,454	\$390,450
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$10,629	\$135,148	99.5520%	\$0	\$134,543	\$109,363	\$25,180
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$204,841	\$5,890,031	99.5520%	\$0	\$5,863,643	\$2,136,525	\$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		\$130,834	\$11,794,263		\$0	\$11,741,424	\$6,058,471	\$5,682,953
96		MAINTENANCE - DISTRIB. EXPENSES											
97	590.000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$12,897	\$59,025	99.5520%	\$0	\$58,760	\$48,136	\$10,624
98	591.000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$128,836	\$216,331	99.5520%	\$0	\$215,362	\$127,121	\$88,241
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$305,873	\$678,488	99.5520%	\$0	\$675,449	\$258,048	\$417,401
100	593.000	Distrb Maint-OH lines	\$9,257,658	\$2,063,042	\$7,194,616	E-100	\$643,232	\$9,900,890	99.5520%	\$0	\$9,856,534	\$2,273,803	\$7,582,731
101	594.000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$211,068	\$645,313	99.5520%	\$0	\$642,422	\$339,284	\$303,138
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$98,935	\$281,495	99.5520%	\$0	\$280,234	\$195,846	\$84,388
103	596.000	Distrb Maint- Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$484,326	\$685,278	99.5520%	\$0	\$682,207	\$228,105	\$454,102
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$6,812	\$81,622	99.5520%	\$0	\$81,256	\$53,494	\$27,762
105	598.000	Distrb Maint-Maint Misc Distr Pln	\$80,662	\$2,300	\$78,362	E-105	-\$33,507	\$47,155	99.5520%	\$0	\$46,944	\$2,535	\$44,409
106		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$632,148	\$12,595,597		\$0	\$12,539,168	\$3,526,372	\$9,012,796
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134		\$762,982	\$24,389,860		\$0	\$24,280,592	\$9,584,843	\$14,695,749
108		CUSTOMER ACCOUNTS EXPENSE											
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$31,862	\$588,076	100.0000%	\$0	\$588,076	\$360,389	\$227,687
110	902.000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$552,015	\$3,698,815	100.0000%	\$0	\$3,698,815	\$755,243	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,857,018	\$3,709,648	\$2,147,370	E-111	\$822,062	\$6,679,080	100.0000%	\$0	\$6,679,080	\$4,104,963	\$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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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
113	905.000	Misc. Customer Accts Expense	\$899	\$710	\$189	E-113	\$76	\$975	100.0000%	\$0	\$975	\$786	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516		\$1,342,291	\$13,441,126		\$219,707	\$13,660,833	\$5,221,381	\$8,439,452
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$14,013	\$206,336	100.0000%	\$0	\$206,336	\$210,073	-\$3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	\$259,215	\$719,955	100.0000%	\$1,311,808	\$2,031,763	\$94,485	\$1,937,278
118	909.000	Instructional Advertising Expense	\$88,539	\$54,235	\$34,304	E-118	-\$23,596	\$64,943	100.0000%	\$0	\$64,943	\$60,044	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$254,085	\$85,049	E-119	\$27,218	\$366,352	100.0000%	\$0	\$366,352	\$281,303	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		\$276,850	\$1,357,586		\$1,311,808	\$2,669,394	\$645,905	\$2,023,489
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$4,695	\$48,692	100.0000%	\$0	\$48,692	\$48,522	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$24,034	\$310,410	100.0000%	\$0	\$310,410	\$248,402	\$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	\$3,849	\$48,955	100.0000%	\$0	\$48,955	\$39,778	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$31,984	\$412,320		\$0	\$412,320	\$336,702	\$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	-\$1,048,415	\$11,347,618	99.5100%	\$0	\$11,292,015	\$7,401,930	\$3,890,085
130	921.000	A & G Expense	\$1,645,410	\$159	\$1,645,251	E-130	-\$42,539	\$1,602,871	99.5100%	\$0	\$1,595,017	\$175	\$1,594,842
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	-\$27,253	-\$340,950	99.5100%	\$0	-\$339,280	-\$280,291	-\$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%	\$0	\$1,835,511	\$0	\$1,835,511
135	924.000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-135	-\$1,140,715	\$950,918	99.5130%	\$0	\$946,287	\$0	\$946,287
136	925.000	Injuries and Damages	\$1,890,968	\$103,357	\$1,787,611	E-136	\$1,507,815	\$3,398,783	99.5100%	\$0	\$3,382,129	\$113,867	\$3,268,262
137	926.000	Employee Pensions and Benefits	\$13,609,867	\$57,350	\$13,552,517	E-137	-\$211,205	\$13,398,662	99.5100%	\$6,004,083	\$19,337,092	-\$135,821	\$19,472,913
138	928.000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-138	\$43,790	\$60,579	100.0000%	\$0	\$60,579	\$43,790	\$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	\$63,935	\$399,500	100.0000%	\$0	\$399,500	\$3,414	\$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%	\$713,588	\$1,753,138	\$409,019	\$1,344,119
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	\$394	\$12,601	100.0000%	\$0	\$12,601	\$4,081	\$8,520
144	928.040	Reg. Comm. Misc Tariff Filing	\$10,132	\$26,748	-\$16,616	E-144	\$2,849	\$12,981	100.0000%	\$0	\$12,981	\$29,597	-\$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	-\$9,049	\$35,544	99.5100%	\$0	\$35,370	\$2,613	\$32,757
147	930.000	Miscellaneous A&G Expense	\$1,196,547	\$57,401	\$1,139,146	E-147	-\$62,157	\$1,134,390	99.5100%	\$375,099	\$1,503,930	\$60,625	\$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	-\$1,171,033	-\$1,166,765	99.5100%	\$0	-\$1,161,047	\$1,476,702	-\$2,637,749
150		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931		-\$3,645,697	\$41,170,016		\$8,792,770	\$49,777,680	\$9,161,666	\$40,616,014
151		MAINT., ADMIN. & GENERAL EXP.											
152	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-152	-\$281,672	\$2,155,293	99.5100%	\$0	\$2,144,732	\$44,495	\$2,100,237
153		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$281,672	\$2,155,293		\$0	\$2,144,732	\$44,495	\$2,100,237
154		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		-\$3,927,369	\$43,325,309		\$8,792,770	\$51,922,412	\$9,206,161	\$42,716,251
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%	\$2,189,044	\$59,293,734	See note (1)	See note (1)
157	703.001	MO latan 1 and Com RA Depr Exp	-\$335,980			E-157		-\$335,980	99.5130%	\$0	-\$334,344		

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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		\$2,103,778	\$58,908,317	\$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	latan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	\$43,752	\$43,752	\$0	\$43,752
165	705.100	latan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-165	\$0	\$0	100.0000%	\$45,241	\$45,241	\$0	\$45,241
166		TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954		\$0	\$607,954		\$207,179	\$812,172	\$0	\$812,172
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	\$319,100	\$324,283	100.0000%	\$0	\$324,283	\$319,100	\$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	\$3,388,961	\$14,869,962	99.5130%	\$0	\$14,797,545	\$0	\$14,797,545
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		\$3,821,608	\$19,212,010		\$0	\$19,120,133	\$319,100	\$18,801,033
179		TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409		-\$9,699,491	\$413,298,592		-\$2,248,742	\$409,004,456	\$41,421,260	\$308,674,879
180		NET INCOME BEFORE TAXES	\$88,950,834					\$98,650,325		\$31,746,919	\$130,738,891		
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%	\$49,409,469	\$9,237,048	See note (1)	See note (1)
183		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$49,409,469	\$9,237,048		
184		DEFERRED INCOME TAXES											
185	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$24,732,212	See note (1)	See note (1)	E-185	See note (1)	\$24,732,212	100.0000%	\$0	\$24,732,212	See note (1)	See note (1)
186	711.410	Amortization of Deferred ITC	-\$910,184			E-186		-\$910,184	100.0000%	\$0	-\$910,184		
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		TOTAL DEFERRED INCOME TAXES	\$23,668,351					\$23,668,351		\$0	\$23,668,351		
192		NET OPERATING INCOME	\$105,454,904					\$115,154,395		-\$17,662,550	\$97,833,492		

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

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Adjustments to Income Statement Detail

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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	\$28,095,185	\$28,095,185
	1. To annualize off-system sales revenue and cost updated through December 31, 2010. (Harris)		\$0	\$0		\$0	\$28,095,185	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$11,819,574	-\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$779,331	\$2,388	-\$776,943	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,388		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$99,676	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$515,280	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenger)		-\$363,727	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$182,182	\$9,924,719	\$10,106,901	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$182,182	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$9,924,719		\$0	\$0	

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E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris)		\$0	\$404,282		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$278,309	\$317,030	\$595,339	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$278,309	\$0		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$317,030		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$58,401	\$59,210	\$117,611	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$58,401	\$0		\$0	\$0	
	2. To include MPS Share of latan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$59,210		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$76,899	\$2,316	\$79,215	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$77,527	\$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	
	3. To include MPS Share of latan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,860		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$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	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$126,372	\$4,248	\$130,620	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$126,372	\$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	

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	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$19,579		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$86,052	\$352,005	\$438,057	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$86,052	\$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	\$61,979		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$290,090	\$1,109,057	\$1,399,147	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$326,709		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$290,090	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$78,977	\$97,881	\$176,858	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$25,876		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$78,977	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$7,143	-\$107,711	-\$100,568	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$2,619		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$7,143	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$7,857	\$0	\$7,857	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7,857	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$3,058	\$7,795,907	\$7,798,965	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,058	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$5,948,182		\$0	\$0	
	3. To adjust test year for reservation charges updated through True Up December 31, 2010 (Harris)		\$0	-\$107,067		\$0	\$0	

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	4. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$2,439,116		\$0	\$0	
	5. To remove Crossroads Natural Gas Reservation Charges (Hyneman)		\$0	-\$484,324		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$270,287	\$270,287	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris)		\$0	\$270,287		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-33	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,995
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$764,995	
	2. No Adjustment		\$0	\$0		\$0	\$0	
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	
E-35	Other Power Generation Expense	548.000	\$30,052	\$0	\$30,052	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$30,052	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$18,007	\$0	\$18,007	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$18,017	\$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	\$26,869	\$5,260	\$32,129	\$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 (Prenger)		\$26,869	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$9,951	\$174,908	\$184,859	\$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 (Prenger)		\$9,951	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$47,578	-\$191,984	-\$144,406	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$191,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$47,578	\$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-42	Other Gen Maint Misc Exp	554.000	\$484	\$29,016	\$29,500	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$29,016		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$484	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$34,816,154	-\$34,816,154	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$38,778,880		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$3,962,726		\$0	\$0	
E-50	Purch Pwr On-System 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	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energy (Harris)		\$0	\$37,061		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$20,535,304	\$20,535,304	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up December 31, 2010 (Harris)		\$0	\$20,535,304		\$0	\$0	
	2. No adjustment		\$0	\$0		\$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	\$66,102	\$0	\$66,102	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$66,102	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	-\$594,847	-\$336	-\$595,183	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$53,034	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		-\$647,881	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$42,972	-\$777	\$42,195	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$42,856	\$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 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	\$37,759	\$0	\$37,759	\$0	\$986,657	\$986,657
	1. Staff Payroll Annualization (Prenger)		\$37,759	\$0		\$0	\$0	
	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	\$986,657	
E-64	Trans Oper- Station Expenses	562.000	\$4,349	\$0	\$4,349	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,349	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$1,025	\$0	\$1,025	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,025	\$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	
E-68	Trans of Elec by Others Demand	565.027	\$0	-\$5,743,604	-\$5,743,604	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	Trans of Elec by Others Off Sys	565.030	\$0	\$872,232	\$872,232	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up period December 31, 2010. (Harris)		\$0	\$872,232		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$54,349	-\$39,393	\$14,956	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$54,349	\$0		\$0	\$0	
E-72	Maintenance of Supervision and Engineering	568.000	\$0	\$2,990	\$2,990	\$0	\$0	\$0

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	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
	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$156,992	
E-76	Trans Maintenance of Structures	569.000	\$497	-\$5,756	-\$5,259	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$497	\$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	\$22,072	\$128,242	\$150,314	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$22,072	\$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	\$3,239	-\$136,330	-\$133,091	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,239	\$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	\$41	\$0	\$41	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41	\$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 (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	\$37,758	\$0	\$37,758	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$88,100	\$0		\$0	\$0	
	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	\$51,668	\$0	\$51,668	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$51,668	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$8,547	-\$27	\$8,520	\$0	\$0	\$0

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	1. Staff Payroll Annualization (Prenger)		\$8,547	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$27		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$63,252	\$0	\$63,252	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$63,252	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$27,435	\$0	\$27,435	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$27,435	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$885	\$0	\$885	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$885	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$135,528	\$0	\$135,528	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$135,528	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$10,629	\$0	\$10,629	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$10,629	\$0		\$0	\$0	
E-93	Distr Oper Misc Distr Expense	588.000	-\$197,189	-\$7,652	-\$204,841	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$251,017	\$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	\$4,678	\$8,219	\$12,897	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,678	\$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	\$12,344	-\$141,180	-\$128,836	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$12,344	\$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	\$25,080	\$280,793	\$305,873	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$25,080	\$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	\$220,993	\$422,239	\$643,232	\$0	\$0	\$0

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	1. Staff Payroll Annualization (Prenger)		\$220,993	\$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	\$32,975	\$178,093	\$211,068	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$32,975	\$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	\$19,034	\$79,901	\$98,935	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$19,034	\$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	\$22,170	-\$506,496	-\$484,326	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$22,170	\$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	\$5,199	\$1,613	\$6,812	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,199	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$1,613		\$0	\$0	
E-105	Distrib Maint-Maint MiscI Distrib Pln	598.000	\$246	-\$33,753	-\$33,507	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$246	\$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	-\$31,314	-\$548	-\$31,862	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41,933	\$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	\$72,985	\$479,030	\$552,015	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$72,985	\$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 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	\$395,315	\$426,747	\$822,062	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$395,315	\$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	\$76	\$0	\$76	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$76	\$0		\$0	\$0	
E-116	Customer Service Superv. Exp	907.000	\$20,326	-\$6,313	\$14,013	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$20,326	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	-\$22,579	\$281,794	\$259,215	\$0	\$1,311,808	\$1,311,808
	1. Staff Payroll Annualization (Prenger)		\$12,540	\$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	\$5,809	-\$29,405	-\$23,596	\$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 dealing with CEP to be capitalized (Prenger)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$5,809	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$27,218	\$0	\$27,218	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$27,218	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$4,695	\$0	\$4,695	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,695	\$0		\$0	\$0	
E-123	Sales Expense	912.000	\$24,034	\$0	\$24,034	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$24,034	\$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	\$3,849	\$0	\$3,849	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,849	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,146,747	\$98,332	-\$1,048,415	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$919,634	\$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	-\$42,556	-\$42,539	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$17	\$0		\$0	\$0	
	3. To include MPS Share of latan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lyons)		\$0	\$9,353		\$0	\$0	
	4. 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	

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E-132	A & G Expenses Transferred	922.000	-\$27,253	\$0	-\$27,253	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		-\$27,253	\$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	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-135	Property Insurance	924.000	\$0	-\$1,140,715	-\$1,140,715	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	-\$1,140,715		\$0	\$0	
E-136	Injuries and Damages	925.000	\$11,071	\$1,496,744	\$1,507,815	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,071	\$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	-\$193,840	-\$17,365	-\$211,205	\$0	\$6,004,083	\$6,004,083
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$6,283,250	
	3. To reflect the FAS 106 post-retirement benefit cost updated through December 31, 2010. (Harrison)		\$0	\$0		\$0	-\$279,167	
	4. Staff Payroll Annualization (Prenger)		\$6,143	\$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. (Prenger)		-\$310,991	\$0		\$0	\$0	
	7. To reflect 401k expense through December 31, 2010 (Prenger)		\$111,008	\$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	\$43,790	\$0	\$43,790	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$43,790	\$0		\$0	\$0	
E-139	MPSC Assessment	928.001	\$0	-\$37,547	-\$37,547	\$0	\$0	\$0

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	1. To annualize the PSC Assessment		\$0	-\$37,547		\$0	\$0	
E-140	FERC Assessment	928.003	\$3,414	\$60,521	\$63,935	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,414	\$0		\$0	\$0	
	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	\$713,588	\$713,588
	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	\$795,530	
	5. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
	6. To include rate case expense for Case No. ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$140,400	
	7. 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	\$394	\$0	\$394	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$394	\$0		\$0	\$0	
E-144	Reg. Comm. Misc Tariff Filing	928.040	\$2,849	\$0	\$2,849	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,849	\$0		\$0	\$0	
E-145	Duplicate Charges-Credit	929.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
E-146	General Advertising Expense	930.100	\$2,626	-\$11,675	-\$9,049	\$0	\$0	\$0
	1. To reflect account 930.1 advertising costs through known and measureable (Prenger)		\$0	-\$11,675		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$2,626	\$0		\$0	\$0	
E-147	Miscellaneous A&G Expense	930.000	\$3,523	-\$65,680	-\$62,157	\$0	\$375,099	\$375,099
	1. Staff Payroll Annualization (Prenger)		\$3,523	\$0		\$0	\$0	
	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	

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	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	\$143,583	-\$1,314,616	-\$1,171,033	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$143,583	\$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	\$4,267	-\$285,939	-\$281,672	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,267	\$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	\$2,189,044	\$2,189,044
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,189,044	
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	\$43,752	\$43,752
	1. To include Iatan 2 Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$43,752	
E-165	Iatan MPS Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$45,241	\$45,241
	1. To include Iatan MPS Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$45,241	
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	

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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-170	Misc Occup Taxes Elec	708.103	\$319,100	\$0	\$319,100	\$0	\$0	\$0
	1. To reflect payroll taxes through True Up December 31, 2010 (Prenger)		\$319,100	\$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	\$3,388,961	\$3,388,961	\$0	\$0	\$0
	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$3,388,961		\$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	\$49,409,469	\$49,409,469
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$49,409,469	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$29,498,177	\$29,498,177
Total Operating & Maint. Expense			\$334,957	-\$10,034,448	-\$9,699,491	\$0	\$47,160,727	\$47,160,727

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.63% Return	E 7.86% Return	F 8.10% Return
1	TOTAL NET INCOME BEFORE TAXES		\$130,738,891	\$123,123,741	\$127,740,864	\$132,357,989
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$58,908,317	\$58,908,317	\$58,908,317	\$58,908,317
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		\$812,172	\$812,172	\$812,172	\$812,172
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$64,022,812	\$64,022,812	\$64,022,812	\$64,022,812
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5900%	\$43,829,949	\$43,829,949	\$43,829,949	\$43,829,949
12	Tax Straight-Line Depreciation		\$57,412,794	\$57,412,794	\$57,412,794	\$57,412,794
13	Excess of tax over Straight-Line Tax Dep.		\$69,457,020	\$69,457,020	\$69,457,020	\$69,457,020
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$170,699,763	\$170,699,763	\$170,699,763	\$170,699,763
15	NET TAXABLE INCOME		\$24,061,940	\$16,446,790	\$21,063,913	\$25,681,038
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$24,061,940	\$16,446,790	\$21,063,913	\$25,681,038
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,254,414	\$857,416	\$1,098,119	\$1,338,822
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$22,807,526	\$15,589,374	\$19,965,794	\$24,342,216
21	Federal Income Tax at the Rate of	35.00%	\$7,982,634	\$5,456,281	\$6,988,028	\$8,519,776
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		\$7,982,634	\$5,456,281	\$6,988,028	\$8,519,776
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$24,061,940	\$16,446,790	\$21,063,913	\$25,681,038
28	Deduct Federal Income Tax at the Rate of	50.000%	\$3,991,317	\$2,728,141	\$3,494,014	\$4,259,888
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$20,070,623	\$13,718,649	\$17,569,899	\$21,421,150
31	Missouri Income Tax at the Rate of	6.250%	\$1,254,414	\$857,416	\$1,098,119	\$1,338,822
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$24,061,940	\$16,446,790	\$21,063,913	\$25,681,038
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		\$24,061,940	\$16,446,790	\$21,063,913	\$25,681,038
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$7,982,634	\$5,456,281	\$6,988,028	\$8,519,776
40	State Income Tax		\$1,254,414	\$857,416	\$1,098,119	\$1,338,822
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$9,237,048	\$6,313,697	\$8,086,147	\$9,858,598
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$24,732,212	\$24,732,212	\$24,732,212	\$24,732,212
45	Amortization of Deferred ITC		-\$910,184	-\$910,184	-\$910,184	-\$910,184
46	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	TOTAL DEFERRED INCOME TAXES		\$23,668,351	\$23,668,351	\$23,668,351	\$23,668,351
51	TOTAL INCOME TAX		\$32,905,399	\$29,982,048	\$31,754,498	\$33,526,949

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
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 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.58%		3.959%	4.192%	4.425%
2	Equity Units - Taxable	\$41,084,730	0.65%	12.35%	0.080%	0.080%	0.080%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.36%	3.108%	3.108%	3.108%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$246,415,270	3.90%	12.35%	0.482%	0.482%	0.482%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		7.629%	7.862%	8.095%
8	PreTax Cost of Capital				10.146%	10.524%	10.902%

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	\$539,743,347
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)	\$51,179,706
7	Interest Expense	\$43,829,949
8	Annualized Payroll	\$41,421,260
9	Utility Employees	0
10	Depreciation	\$59,293,734
11	Net Investment Plant	\$1,372,748,649
12	Pensions	\$0

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2010-0356
Date Prepared: April 18, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

Revised EMS - Revised True-Up Rebuttal

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

April 18, 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 7.63% Return	C 7.86% Return	D 8.10% Return
1	Net Orig Cost Rate Base	\$495,264,682	\$495,264,682	\$495,264,682
2	Rate of Return	7.63%	7.86%	8.10%
3	Net Operating Income Requirement	\$37,783,743	\$38,937,709	\$40,091,676
4	Net Income Available	\$13,050,798	\$13,050,798	\$13,050,798
5	Additional Net Income Required	\$24,732,945	\$25,886,911	\$27,040,878
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,945,405	\$6,664,414	\$7,383,424
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$5,945,405	\$6,664,414	\$7,383,424
10	Revenue Requirement	\$30,678,350	\$32,551,325	\$34,424,302
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$30,678,350</u>	<u>\$32,551,325</u>	<u>\$34,424,302</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		\$727,176,447
2	Less Accumulated Depreciation Reserve		\$220,020,302
3	Net Plant In Service		<u>\$507,156,145</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,199,512
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		\$9,342,452
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		-\$233,131
15	Iatan 2 Regulatory Asset		\$3,937,711
16	Iatan SJLP Common Regulatory Asset		\$476,155
17	Iatan MPS Common Regulatory Asset		\$2,304,734
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$40,212,298</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	5.8027%	\$334,199
21	State Tax Offset	5.8027%	\$52,517
22	City Tax Offset	5.8027%	\$0
23	Interest Expense Offset	17.0137%	\$3,025,036
24	Customer Deposits		\$1,227,369
25	Customer Advances for Construction		\$274,350
26	Deferred Income Taxes-Depreciation		\$47,190,290
27	Unamortized Investment Tax Credit		\$0
28	TOTAL SUBTRACT FROM NET PLANT		<u>\$52,103,761</u>
29	Total Rate Base		<u><u>\$495,264,682</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	-\$836,980	\$4,843,667	100.0000%	\$0	\$4,843,667
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	-\$14,514,315	\$83,540,178	100.0000%	\$0	\$83,540,178
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	-\$1,730,652	\$6,320,800	100.0000%	\$0	\$6,320,800
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$893,622	P-27	-\$131,665	\$761,957	100.0000%	\$0	\$761,957
28		TOTAL STEAM PRODUCTION IATAN 1	\$124,036,964		-\$17,213,612	\$106,823,352		\$0	\$106,823,352
29		STEAM PRODUCTION IATAN COMMON							
30	311.000	Steam Prod. Struct. Iatan Common	\$8,810,929	P-30	\$7,709,244	\$16,520,173	100.0000%	\$0	\$16,520,173
31	312.000	Steam Prod Boiler Plant Iatan Common	\$21,057,245	P-31	\$18,638,129	\$39,695,374	100.0000%	\$0	\$39,695,374
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$272,990	P-32	\$251,967	\$524,957	100.0000%	\$0	\$524,957
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$279,198	P-33	\$242,683	\$521,881	100.0000%	\$0	\$521,881
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$30,420,362		\$26,842,023	\$57,262,385		\$0	\$57,262,385
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-36	\$161,912	\$161,912	100.0000%	\$0	\$161,912
37	311.000	Steam Production-Structures-Iatan 2	\$0	P-37	\$19,627,449	\$19,627,449	100.0000%	\$0	\$19,627,449
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-38	\$139,173,844	\$139,173,844	100.0000%	\$0	\$139,173,844
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-39	\$17,908,543	\$17,908,543	100.0000%	\$0	\$17,908,543
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	P-40	\$6,139,542	\$6,139,542	100.0000%	\$0	\$6,139,542
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-41	\$674,725	\$674,725	100.0000%	\$0	\$674,725
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$183,686,015	\$183,686,015		\$0	\$183,686,015
43		TOTAL STEAM PRODUCTION	\$257,660,724		\$193,858,786	\$451,519,510		\$0	\$427,489,973
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		\$193,858,786	\$468,814,374		\$0	\$444,784,837
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	\$1,000,952	\$1,000,952	100.0000%	\$0	\$1,000,952
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	\$627,732	\$627,732	100.0000%	\$0	\$627,732
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$0	P-71	\$299	\$299	100.0000%	\$0	\$299
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	\$513,599	\$513,599	100.0000%	\$0	\$513,599
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	P-74	\$244	\$244	100.0000%	\$0	\$244
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		-\$434,338	\$44,590,810		\$0	\$44,590,810
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
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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		\$189,320,046	\$757,548,054		\$0	\$727,176,447

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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		-\$836,980		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$836,980		\$0	
P-23	Steam Production Boiler Plant - Iatan 1	312.000		-\$14,514,315		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$14,514,315		\$0	
P-26	Steam Prod Access Equip - Iatan 1	315.000		-\$1,730,652		\$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)		-\$1,186,292		\$0	
P-27	Steam Prod Misc Power Plant - Iatan 1	316.000		-\$131,665		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$131,665		\$0	
P-30	Steam Prod. Struct. Iatan Common	311.000		\$7,709,244		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$0		\$0	
	2. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$381,534		\$0	
	3. To include 100MW allocation of Iatan Common plant as of 10-31-2010-per Commission Order (Majors)		\$7,327,710		\$0	

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<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-31	Steam Prod Boiler Plant latan Common	312.000		\$18,638,129		\$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)		\$1,126,437		\$0	
	3. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$17,511,692		\$0	
P-32	Steam Prod. Turbogenerator latan Common	314.000		\$251,967		\$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)		\$25,013		\$0	
	3. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$226,954		\$0	
P-33	Steam Prod Accessory Electrical latan Common	315.000		\$242,683		\$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)		\$10,399		\$0	
	3. To include 100MW allocation of latan Common plant as of 10-31-2010-per Commission Order (Majors)		\$232,284		\$0	
P-36	Misc Intangible-Capitalized Software-5yr-latan 2	303.020		\$161,912		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,021		\$0	
	2. To include 100MW allocation of latan 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
	3. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$163,933		\$0	
P-37	Steam Production-Structures-Iatan 2	311.000		\$19,627,449		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,403,254		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$22,030,703		\$0	
P-38	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$139,173,844		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$17,270,990		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$156,444,834		\$0	
P-39	Steam Production-Turbogenerator-Iatan 2	314.000		\$17,908,543		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$2,387,784		\$0	
	2. To include 100MW allocation of Iatan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$20,296,327		\$0	
P-40	Steam Production Accessory Equipment - Iatan	315.000		\$6,139,542		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$797,962		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$6,937,504		\$0	
P-41	Steam Production-Misc Power Plant Equipmen	316.000		\$674,725		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		-\$89,226		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	3. To include 100MW allocation of latan 2 plant as of 10-31-2010-per Commission Order (Majors)		\$763,951		\$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
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-68	Transmission Station Equipment - latan 2	353.001		\$1,000,952		\$0
	1. To include 100MW allocation of latan Transmission as of 10-31-2010-per Commission Order (Majors)		\$999,243		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$1,709		\$0	
P-69	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,053,817		\$0	

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<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-70	Transmission Poles and Fixtures - Iatan 2-Inter	355.001		\$627,732		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$627,732		\$0	
P-71	Transmission Poles and Fixtures-Iatan 2-Substa	355.002		\$299		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$299		\$0	
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		\$513,599		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$513,599		\$0	
P-74	Transmission OH Cond & Devices-Iatan 2-Subs	356.002		\$244		\$0
	1. To include 100MW allocation of Iatan Transmission as of 10-31-2010-per Commission Order (Majors)		\$244		\$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

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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 general plant retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$51,233		\$0	
P-110	General Tools - Electric	394.000		-\$274,980		\$0
	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	

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<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
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	
Total Plant Adjustments				\$189,320,046		\$0

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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	\$75,000	0.00%	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$216,964	0.00%	\$0
4	303.020	Misc. Intangible Cap Software - Lake Road	\$184,800	0.0000%	\$0
5		TOTAL PLANT INTANGIBLE	\$476,764		\$0
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	\$4,843,667	1.8400%	\$89,123
22		Steam Production Structures - Iatan 1 regulatory asset	\$0	0.0000%	\$0
23	312.000	Steam Production Boiler Plant - Iatan 1	\$83,540,178	2.0400%	\$1,704,220
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	\$6,320,800	2.3400%	\$147,907
27	316.000	Steam Prod Misc Power Plant - Iatan 1	\$761,957	2.4900%	\$18,973
28		TOTAL STEAM PRODUCTION IATAN 1	\$106,823,352		\$2,214,512
29		STEAM PRODUCTION IATAN COMMON			
30	311.000	Steam Prod. Struct. Iatan Common	\$16,520,173	1.8400%	\$303,971
31	312.000	Steam Prod Boiler Plant Iatan Common	\$39,695,374	2.0400%	\$809,786
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$524,957	2.3000%	\$12,074
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$521,881	2.3400%	\$12,212
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$57,262,385		\$1,138,043
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	\$161,912	0.0000%	\$0
37	311.000	Steam Production-Structures-latan 2	\$19,627,449	1.8400%	\$361,145
38	312.000	Steam Production-Boiler Plant Equip.-latan 2	\$139,173,844	2.0400%	\$2,839,146
39	314.000	Steam Production-Turbogenerator-latan 2	\$17,908,543	2.3000%	\$411,896
40	315.000	Steam Production Accessory Equipment -latan 2	\$6,139,542	2.3400%	\$143,665
41	316.000	Steam Production-Misc Power Plant Equipment-latan 2	\$674,725	2.4900%	\$16,801
42		TOTAL STEAM PRODUCTION IATAN 2	\$183,686,015		\$3,772,653
43		TOTAL STEAM PRODUCTION	\$427,489,973		\$8,852,232
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	\$444,784,837		\$9,580,855
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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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	\$1,000,952	1.7000%	\$17,016
69	355.000	Transmission Poles & Fixtures	\$13,783,225	2.93%	\$403,848
70	355.001	Transmission Poles and Fixtures - Iatan 2- Interconnection	\$627,732	2.93%	\$18,393
71	355.002	Transmission Poles and Fixtures-Iatan 2- Substation	\$299	2.9300%	\$9
72	356.000	Transmission Overhead Conductors	\$8,205,904	2.32%	\$190,377
73	356.001	Transmission OH Conductors - Iatan 2	\$513,599	2.32%	\$11,915
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$244	2.3200%	\$6
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	\$44,590,810		\$956,818
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>\$727,176,447</u>		<u>\$18,192,458</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	\$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	\$166,709	\$460,593	100.0000%	\$0	\$460,593
31	312.000	Steam Prod Boiler Plant Iatan Common	\$889,755	R-31	\$430,795	\$1,320,550	100.0000%	\$0	\$1,320,550
32	314.000	Steam Prod. Turbogenerator Iatan Common	\$10,693	R-32	\$5,334	\$16,027	100.0000%	\$0	\$16,027
33	315.000	Steam Prod Accessory Electrical Iatan Common	\$11,633	R-33	\$5,863	\$17,496	100.0000%	\$0	\$17,496
34		TOTAL STEAM PRODUCTION IATAN COMMON	\$1,205,965		\$608,701	\$1,814,666		\$0	\$1,814,666
35		STEAM PRODUCTION IATAN 2							
36	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	R-36	\$13,661	\$13,661	100.0000%	\$0	\$13,661
37	311.000	Steam Production-Structures-Iatan 2	\$0	R-37	\$165,593	\$165,593	100.0000%	\$0	\$165,593
38	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-38	\$1,253,897	\$1,253,897	100.0000%	\$0	\$1,253,897
39	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-39	\$156,599	\$156,599	100.0000%	\$0	\$156,599
40	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	R-40	\$57,824	\$57,824	100.0000%	\$0	\$57,824
41	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-41	\$6,697	\$6,697	100.0000%	\$0	\$6,697
42		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$1,654,271	\$1,654,271		\$0	\$1,654,271
43		TOTAL STEAM PRODUCTION	\$95,100,477		\$2,262,972	\$97,363,449		\$0	\$85,981,624
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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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		\$2,262,972	\$115,231,293		\$0	\$103,849,468
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	\$7,725	\$7,725	100.0000%	\$0	\$7,725
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	\$12,168	\$12,168	100.0000%	\$0	\$12,168
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	\$7,883	\$7,883	100.0000%	\$0	\$7,883
74	356.002	Transmission OH Cond & Devices-Iatan 2- Substation	\$0	R-74	\$1	\$1	100.0000%	\$0	\$1
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		\$27,778	\$21,756,650		\$0	\$21,756,650
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							

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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
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

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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
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
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		-\$1,813,652	\$232,878,134		\$0	\$220,020,302

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
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		\$166,709		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$166,709		\$0	
R-31	Steam Prod Boiler Plant Iatan Common	312.000		\$430,795		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$430,795		\$0	
R-32	Steam Prod. Turbogenerator Iatan Common	314.000		\$5,334		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$5,334		\$0	
R-33	Steam Prod Accessory Electrical Iatan Common	315.000		\$5,863		\$0
	1. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order (Majors)		\$5,863		\$0	
R-36	Misc Intangible-Capitalized Software-5yr-Iatan 2	303.020		\$13,661		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$13,661		\$0	
R-37	Steam Production-Structures-Iatan 2	311.000		\$165,593		\$0

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$165,593		\$0	
R-38	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$1,253,897		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$1,253,897		\$0	
R-39	Steam Production-Turbogenerator-Iatan 2	314.000		\$156,599		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$156,599		\$0	
R-40	Steam Production Accessory Equipment - Iatan 2	315.000		\$57,824		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$57,824		\$0	
R-41	Steam Production-Misc Power Plant Equipment	316.000		\$6,697		\$0
	1. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$6,697		\$0	
R-68	Transmission Station Equipment - Iatan 2	353.001		\$7,725		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$7,725		\$0	
R-70	Transmission Poles and Fixtures - Iatan 2-Inter	355.001		\$12,168		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$12,168		\$0	
R-71	Transmission Poles and Fixtures-Iatan 2-Substa	355.002		\$1		\$0
	No Adjustment		\$1		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-73	Transmission OH Conductors - Iatan 2	356.001		\$7,883		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$7,883		\$0	
R-74	Transmission OH Cond & Devices-Iatan 2-Subs	356.002		\$1		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$1		\$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
	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

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
	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				-\$1,813,652		\$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	\$9,065,985	24.45	13.85	10.60	0.029030	\$263,186
3	Federal, State & City Income Tax Withheld	\$3,865,265	24.45	13.63	10.82	0.029644	\$114,582
4	Other Employee Withholdings	\$3,264,475	24.25	13.63	10.62	0.029096	\$94,983
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	\$12,662,808	24.45	17.39	7.06	0.019342	\$244,924
8	Jeffrey Coal	\$4,391,628	24.45	16.64	7.81	0.021397	\$93,968
9	Iatan 1 Coal	\$6,728,358	24.45	43.69	-19.24	-0.052703	-\$354,605
10	Lake Road Coal & Freight	\$2,845,363	24.25	20.37	3.88	0.010630	\$30,246
11	Fuel - Purchased Gas	\$2,787,058	24.25	39.83	-15.58	-0.042685	-\$118,966
12	Fuel - Purchased Oil	\$2,689	24.25	39.83	-15.58	-0.042685	-\$115
13	Purchased Power	\$11,236,129	24.25	34.50	-10.25	-0.028082	-\$315,533
14	Injuries and Damages	\$289,974	24.25	31.45	-7.20	-0.019726	-\$5,720
15	Pension Fund Payments	\$1,070,696	24.25	51.74	-27.49	-0.075315	-\$80,639
16	OPEB Expenses	\$1,383,263	24.45	178.44	-153.99	-0.421890	-\$583,585
17	Cash Vouchers	\$36,370,847	24.45	30.00	-5.55	-0.015205	-\$553,019
18	TOTAL OPERATION AND MAINT. EXPENSE	\$98,303,959					-\$1,907,411
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	\$6,706,784	24.45	182.07	-157.62	-0.431836	-\$2,896,231
25	TOTAL TAXES	\$12,189,097					-\$3,162,855
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						-\$5,199,512
30	TAX OFFSET FROM RATE BASE						
31	Federal Tax Offset	\$5,759,370	24.45	45.63	-21.18	-0.058027	-\$334,199
32	State Tax Offset	\$905,044	24.45	45.63	-21.18	-0.058027	-\$52,517
33	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
34	Interest Expense Offset	\$17,780,002	24.45	86.55	-62.10	-0.170137	-\$3,025,036
35	TOTAL OFFSET FROM RATE BASE	\$24,444,416					-\$3,411,752
36	TOTAL CASH WORKING CAPITAL REQUIRED						-\$8,611,264

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Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$11,897,548	\$145,580,131	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	-\$11,134,906	\$70,012,273	-\$2,034,978	\$63,988,223	\$9,287,299	\$54,700,924
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	\$540,978	\$5,354,845	\$0	\$5,354,845	\$615,799	\$4,739,046
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$441,404	\$7,566,141	\$0	\$7,425,563	\$3,368,830	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$427,408	\$3,527,610	-\$129,362	\$3,398,248	\$1,895,862	\$1,502,386
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	\$110,956	\$418,975	\$239,452	\$658,427	\$189,479	\$468,948
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	\$9,683	\$111,897	\$0	\$111,897	\$91,688	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$1,368,222	\$17,622,361	\$1,301,713	\$17,366,756	\$3,813,079	\$13,553,677
9	TOTAL DEPRECIATION EXPENSE	\$13,426,938	See Note (1)	See Note (1)	See Note (1)	\$13,426,938	\$4,853,829	\$18,164,041	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$230,788	\$1,820,224	\$0	\$1,820,224
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$4,150,122	\$8,500,013	\$0	\$8,500,013	\$172,570	\$8,327,443
12	TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210	-\$6,822,577	\$128,130,489	\$4,461,442	\$126,788,237	\$19,434,606	\$89,189,590
13	NET INCOME BEFORE TAXES	\$14,755,154	\$0	\$0	\$0	\$21,577,731	\$7,436,106	\$18,791,894	\$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	\$5,741,096	See Note (1)	See Note (1)	See Note (1)	\$5,741,096	\$0	\$5,741,096	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$2,377,694	\$0	\$0	\$0	\$9,200,271	\$14,072,470	\$13,050,798	\$0	\$0

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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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	\$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%	\$1,437,964	\$2,497,003		
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		-\$587,080	\$6,116,554		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$11,897,548	\$145,580,131		
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	\$480,800	\$1,390,123	84.9420%	\$0	\$1,180,798	\$981,969	\$198,829
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	\$2,355,946	\$28,190,245	100.0000%	\$0	\$28,190,245	\$157,177	\$28,033,068
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	-\$74,635	\$157,535	100.0000%	\$0	\$157,535	\$0	\$157,535
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	\$838,993	\$4,400,471	84.9420%	\$0	\$3,737,848	\$1,905,076	\$1,832,772
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	\$201,568	\$1,202,208	84.9420%	\$0	\$1,021,180	\$710,777	\$310,403
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$105,320	\$2,238,770	84.9420%	\$0	\$1,901,656	\$790,463	\$1,111,193
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		\$3,905,666	\$44,148,044		-\$1,640,900	\$39,892,366	\$5,852,079	\$34,040,287
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$165,604	\$1,233,990	84.9420%	\$0	\$1,048,176	\$943,950	\$104,226
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$0	\$612,229	E-25	\$240,588	\$852,817	84.9420%	\$0	\$724,399	\$222,438	\$501,961
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,536	\$2,908,318	E-26	\$1,196,684	\$5,455,538	84.9420%	\$0	\$4,634,043	\$1,285,169	\$3,348,874
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$240,574	\$1,432,796	84.9420%	\$0	\$1,217,045	\$233,884	\$983,161

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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
28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$101,901	\$151,522	84.9420%	\$0	\$128,706	\$27,072	\$101,634
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,945,351	\$9,126,663		\$0	\$7,752,369	\$2,712,513	\$5,039,856
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$5,851,017	\$53,274,707		-\$1,640,900	\$47,644,735	\$8,564,592	\$39,080,143
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	\$2,750,352	\$2,812,263	100.0000%	\$0	\$2,812,263	\$4,841	\$2,807,422
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$33,211	\$105,286	100.0000%	\$0	\$105,286	\$0	\$105,286
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	\$23,416	\$220,609	100.0000%	\$0	\$220,609	\$218,076	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	\$171	\$1,829	100.0000%	\$0	\$1,829	\$1,592	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$2,807,150	\$3,177,222		-\$37,228	\$3,139,994	\$224,509	\$2,915,485
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	-\$1,099	\$15,383	100.0000%	\$0	\$15,383	\$13,271	\$2,112
47	553.000	Other Generation Maint CT	\$280,304	\$50,665	\$229,639	E-47	\$125,381	\$405,685	100.0000%	\$0	\$405,685	\$56,760	\$348,925
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	\$616	\$5,561	100.0000%	\$0	\$5,561	\$4,865	\$696
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		\$124,898	\$426,629		\$0	\$426,629	\$74,896	\$351,733
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$2,932,048	\$3,603,851		-\$37,228	\$3,566,623	\$299,405	\$3,267,218
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	-\$9,438,386	\$3,187,918	100.0000%	\$0	\$3,187,918	\$0	\$3,187,918
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	-\$487,497	\$670,541	100.0000%	\$0	\$670,541	\$0	\$670,541
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	\$18,031	\$243,947	100.0000%	\$0	\$243,947	\$169,548	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,594	\$361,773	E-61	\$26,942	\$615,309	100.0000%	\$0	\$615,309	\$253,754	\$361,555
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$19,917,971	\$13,133,715		-\$356,850	\$12,776,865	\$423,302	\$12,353,563
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		-\$11,134,906	\$70,012,273		-\$2,034,978	\$63,988,223	\$9,287,299	\$54,700,924
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	\$13,996	\$208,413	100.0000%	\$0	\$208,413	\$132,036	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	\$90,807	\$549,237	100.0000%	\$0	\$549,237	\$127,672	\$421,565

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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		-\$1,368,222	\$17,622,361		\$1,301,713	\$17,366,756	\$3,813,079	\$13,553,677
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%	\$4,891,957	\$18,192,458	See note (1)	See note (1)
164	703.426	MO Iatan 1 and Com RA Depr Exp	-\$28,417			E-164		-\$28,417	100.0000%	\$0	-\$28,417		
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			\$13,426,938		\$4,853,829	\$18,164,041	\$0	\$0
169		AMORTIZATION EXPENSE											
170	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-170		\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
171	705.100	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-171		\$0	100.0000%	\$82,552	\$82,552	\$0	\$82,552
172	705.200	Iatan SJLP Common Regulatory Asset Amortization	\$0	\$0	\$0	E-172		\$0	100.0000%	\$17,635	\$17,635	\$0	\$17,635
173	705.300	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0	E-173		\$0	100.0000%	\$130,601	\$130,601	\$0	\$130,601
174		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436			\$1,589,436		\$230,788	\$1,820,224	\$0	\$1,820,224
175		OTHER OPERATING EXPENSES											
176	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-176	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
177	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-177	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
178	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-178	\$172,570	\$174,223	100.0000%	\$0	\$174,223	\$172,570	\$1,653
179	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-179	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
180	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-180	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
181	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-181	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
182	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-182	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
183	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-183	\$3,346,150	\$6,734,717	100.0000%	\$0	\$6,734,717	\$0	\$6,734,717
184	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-184	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
185		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891			\$8,500,013		\$0	\$8,500,013	\$172,570	\$8,327,443
186		TOTAL OPERATING EXPENSE	\$134,953,066	\$17,880,918	\$103,645,210		-\$6,822,577	\$128,130,489		\$4,461,442	\$126,788,237	\$19,434,606	\$89,189,590
187		NET INCOME BEFORE TAXES	\$14,755,154					\$21,577,731		\$7,436,106	\$18,791,894		
188		INCOME TAXES											
189	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-189	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
190		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
191		DEFERRED INCOME TAXES											
192	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$6,399,661	See note (1)	See note (1)	E-192	See note (1)	\$6,399,661	100.0000%	\$0	\$6,399,661	See note (1)	See note (1)
193	711.410	Amortization of Deferred ITC	-\$444,304			E-193		-\$444,304	100.0000%	\$0	-\$444,304		
194	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-194		-\$214,261	100.0000%	\$0	-\$214,261		
195	711.111	Amortization of State Deferred Income Tax	\$0			E-195		\$0	100.0000%	\$0	\$0		
196	711.101	Accretion Exp Steam Prod ARO	\$0			E-196		\$0	100.0000%	\$0	\$0		
197		TOTAL DEFERRED INCOME TAXES	\$5,741,096					\$5,741,096		\$0	\$5,741,096		
198		NET OPERATING INCOME	\$2,377,694					\$9,200,271		\$14,072,470	\$13,050,798		

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

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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
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	\$1,437,964	\$1,437,964
	1. To annualize off system sales revenue updated through the True Up December 31, 2010. (Harris)		\$0	\$0		\$0	\$1,437,964	
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	\$476,294	\$4,506	\$480,800	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$4,506		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$81,769	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through December 31, 2010 (Prenger)		\$20,018	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$374,507	\$0		\$0	\$0	

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E-5	Fuel Expense	501.000	\$157,177	\$2,198,769	\$2,355,946	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$157,177	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$2,198,769		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	-\$74,635	-\$74,635	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)		\$0	-\$74,635		\$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	\$240,823	\$598,170	\$838,993	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$598,170		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$240,823	\$0		\$0	\$0	
E-17	Steam Operations Electric Expense	505.000	\$89,850	\$111,718	\$201,568	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$111,718		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$89,850	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations	506.000	\$99,923	\$5,397	\$105,320	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$5,397		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$99,923	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$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	
E-24	Maint. Superv. & Eng. - Steam Power	510.000	\$119,326	\$46,278	\$165,604	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$36,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$9,337		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$119,326	\$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-25	Maint. of Structures - Steam Power	511.000	\$28,119	\$212,469	\$240,588	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$116,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$28,119	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512.000	\$162,460	\$1,034,224	\$1,196,684	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$616,433		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$162,460	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513.000	\$29,566	\$211,008	\$240,574	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$48,824		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$29,566	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	\$3,422	\$98,479	\$101,901	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through December 31, 2010-Stipulation and Agreement-Feb. 2011 (Lyons)		\$0	\$4,941		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		\$3,422	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	\$520	\$2,749,832	\$2,750,352	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$520	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$2,749,832		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$33,211	\$33,211	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)		\$0	\$33,211		\$0	\$0	
E-40	Fuel Other InterUNIntra 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	\$23,416	\$0	\$23,416	\$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 reflect Staff's payroll annualization (Prenger)		\$23,416	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	\$171	\$0	\$171	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$171	\$0		\$0	\$0	
E-46	Other Generation Maint. Struct CT	552.000	\$1,425	-\$2,524	-\$1,099	\$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 (Prenger)		\$1,425	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	\$6,095	\$119,286	\$125,381	\$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 (Prenger)		\$6,095	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	\$522	\$94	\$616	\$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 (Prenger)		\$522	\$0		\$0	\$0	
E-53	Purchased Power On-sys (bk10)	555.020	\$0	-\$9,438,386	-\$9,438,386	\$0	\$0	\$0
	1. To annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	-\$10,608,060		\$0	\$0	
	2. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$1,169,674		\$0	\$0	
E-55	Purchased Power On-System 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	
	2. To annualize fuel and purchase power expense updated through 12-31-2010. Gray County Wind Energy (Harris)		\$0	\$10,939		\$0	\$0	
E-56	Purchased Power Off-System Sales	555.030	\$0	-\$487,497	-\$487,497	\$0	\$0	\$0
	1. To annualize off-system sales cost updated through December 31, 2010 (Harris)		\$0	-\$487,497		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$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	\$18,031	\$0	\$18,031	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$18,031	\$0		\$0	\$0	

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E-61	Other Production Expenses	557.000	\$27,160	-\$218	\$26,942	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$27,160	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Suprv & Engineering	560.000	\$14,202	-\$206	\$13,996	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$14,174	\$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	\$13,716	\$77,091	\$90,807	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$13,716	\$0		\$0	\$0	
	2. To update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$77,091		\$0	\$0	
E-68	Transmission Operation- Station Expenses	562.000	\$5,322	\$0	\$5,322	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,322	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563.000	\$318	\$0	\$318	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$318	\$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 update SPP admin fees through True-Up period of December 31, 2010 (Harris)		\$0	\$292,542		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566.000	\$13,781	\$0	\$13,781	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$13,781	\$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	
E-79	Maintenance of Supervision and Engineering	568.000	\$0	\$983	\$983	\$0	\$0	\$0

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	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	\$558	-\$6,832	-\$6,274	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$558	\$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	
E-81	Trans Maintenance of Station Equipment	570.000	\$17,244	\$158,269	\$175,513	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$17,244	\$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	\$1,013	-\$41,333	-\$40,320	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,013	\$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	\$43,849	\$0	\$43,849	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$34,581	\$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	\$7,755	\$0	\$7,755	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$7,755	\$0		\$0	\$0	
E-91	Distrb Oper - Station Expense	582.000	\$9,453	-\$9	\$9,444	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$9,453	\$0		\$0	\$0	
	2. No Adjustment		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	\$2,296	\$0	\$2,296	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,296	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	\$10,549	\$0	\$10,549	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$10,549	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	\$547	\$0	\$547	\$0	\$0	\$0

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	1. To reflect Staff's payroll annualization (Prenger)		\$547	\$0		\$0	\$0	
E-95	Distrb Oper Meter Expense	586.000	\$47,720	\$0	\$47,720	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$47,720	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	\$8,130	\$0	\$8,130	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,130	\$0		\$0	\$0	
E-97	Distr Oper Misc Distr Expense	588.000	\$178,661	-\$1,838	\$176,823	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$95,879	\$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	\$972	\$0	\$972	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$972	\$0		\$0	\$0	
E-103	Distribution Maintenance-Structures	591.000	\$10,439	-\$665	\$9,774	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$10,439	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	
E-104	Distribution Maintenance-Station Equipment	592.000	\$10,425	\$0	\$10,425	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$10,425	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	\$83,786	\$0	\$83,786	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$83,786	\$0		\$0	\$0	
E-106	Distribution-Maint Underground Lines	594.000	\$8,921	\$0	\$8,921	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,921	\$0		\$0	\$0	
E-107	Distrib Maint-Maint Line Transformer	595.000	\$5,355	\$0	\$5,355	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,355	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	\$8,009	\$0	\$8,009	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,009	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	\$2,796	\$0	\$2,796	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,796	\$0		\$0	\$0	
E-110	Distrib Maint-Maint Misc Distr Pln	598.000	\$4,253	\$0	\$4,253	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$4,253	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$31,172	-\$140	\$31,032	\$0	\$0	\$0

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	1. To reflect Staff's payroll annualization (Prenger)		\$16,839	\$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	\$69,659	\$98,663	\$168,322	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$69,659	\$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	\$117,309	\$110,329	\$227,638	\$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 (Prenger)		\$117,309	\$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	\$416	\$0	\$416	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$416	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	\$5,953	-\$1,619	\$4,334	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$5,953	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	
E-123	Customer Assistance Expense	908.000	\$12,349	\$94,545	\$106,894	\$0	\$239,452	\$239,452
	1. To reflect Staff's payroll annualization (Prenger)		\$4,665	\$0		\$0	\$0	
	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	

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	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	\$1,741	-\$9,175	-\$7,434	\$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 (Prenger)		\$1,741	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense	910.000	\$7,162	\$0	\$7,162	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$7,162	\$0		\$0	\$0	
E-128	Sales Supervision	911.000	\$1,355	\$0	\$1,355	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$1,355	\$0		\$0	\$0	
E-129	Sales Expense	912.000	\$8,048	\$0	\$8,048	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$8,048	\$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	\$442	\$0	\$442	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$442	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	920.000	\$13,280	\$25,589	\$38,869	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$312,375	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$438,114	\$0		\$0	\$0	
	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	\$2,393	\$2,399	\$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	\$17,647		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$6	\$0		\$0	\$0	

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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	-\$10,310	\$0	-\$10,310	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$10,310	\$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	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
E-141	Property Insurance	924.000	\$0	-\$140,128	-\$140,128	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	-\$140,128		\$0	\$0	
E-142	Injuries and Damages	925.000	\$1,895	\$125,318	\$127,213	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,895	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$269,906		\$0	\$0	
	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	-\$30,738	-\$340,057	-\$370,795	\$0	\$42,060	\$42,060
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To annualize the FAS 87 pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	-\$14,166	
	3. To annualize FAS 106 post-retirement benefit cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$56,226	
	4. To adjust test year 401K expense to reflect Staff's annualized level updated through December 31, 2010. (Prenger)		\$81,406	\$0		\$0	\$0	
	5. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	6. To reflect Staff's payroll annualization (Prenger)		\$755	\$0		\$0	\$0	
	7. To reflect other benefits, including Medical, through 12 months ending December 31, 2010 (Prenger)		-\$112,899	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
	9. 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

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	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	\$35,358	-\$853	\$34,505	\$0	\$540,621	\$540,621
	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 (Prenger)		\$35,358	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
	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	\$520,907	
E-149	Regulatory Commission FERC Proceedings	928.230	\$2,705	-\$310	\$2,395	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$2,705	\$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 (Prenger)		\$2	\$0		\$0	\$0	
E-151	Regulatory Commission Misc Tariff Filing	928.040	\$844	\$0	\$844	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$844	\$0		\$0	\$0	
E-153	General Advertising Expense	930.100	\$896	-\$3,628	-\$2,732	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$896	\$0		\$0	\$0	
E-154	Miscellaneous A&G Expense	930.000	\$869	-\$20,060	-\$19,191	\$0	\$119,032	\$119,032
	1. To reflect Staff's payroll annualization (Prenger)		\$869	\$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

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	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	\$64,934	-\$428,081	-\$363,147	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$64,934	\$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	\$1,586	-\$91,549	-\$89,963	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$4,211		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		\$1,586	\$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	\$4,891,957	\$4,891,957
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,891,957	
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 2 Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$82,552	\$82,552
	1. To include latan 2 Regulatory Asset updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$82,552	
E-172	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-173	latan MPS Common Regulatory Asset Amortization	705.300	\$0	\$0	\$0	\$0	\$130,601	\$130,601
	2. To include latan MPS Common Regulatory Asset amortization updated through December 31, 2010 (Hyneman)		\$0	\$0		\$0	\$130,601	
E-176	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-178	Misc Occup Taxes Elec	708.103	\$172,570	\$0	\$172,570	\$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. (Prenger)		\$172,570	\$0		\$0	\$0	
E-183	Property Taxes - Elec	708.120	\$0	\$3,346,150	\$3,346,150	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$3,346,150		\$0	\$0	
E-184	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustmentCS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-189	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	\$11,897,548	\$11,897,548
Total Operating & Maint. Expense			\$2,503,873	-\$9,326,450	-\$6,822,577	\$600,000	-\$2,774,922	-\$2,174,922

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.63% Return	E 7.86% Return	F 8.10% Return
1	TOTAL NET INCOME BEFORE TAXES		\$18,791,894	\$49,470,244	\$51,343,219	\$53,216,196
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$18,164,041	\$18,164,041	\$18,164,041	\$18,164,041
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		\$1,820,224	\$1,820,224	\$1,820,224	\$1,820,224
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$20,062,346	\$20,062,346	\$20,062,346	\$20,062,346
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.5900%	\$17,780,002	\$17,780,002	\$17,780,002	\$17,780,002
11	Tax Straight-Line Depreciation		\$17,715,460	\$17,715,460	\$17,715,460	\$17,715,460
12	Excess of tax over Straight-Line Tax Dep.		\$18,549,717	\$18,549,717	\$18,549,717	\$18,549,717
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$54,045,179	\$54,045,179	\$54,045,179	\$54,045,179
14	NET TAXABLE INCOME		-\$15,190,939	\$15,487,411	\$17,360,386	\$19,233,363
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$15,487,411	\$17,360,386	\$19,233,363
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$807,401	\$905,044	\$1,002,687
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$14,680,010	\$16,455,342	\$18,230,676
20	Federal Income Tax at the Rate of	35.00%	\$0	\$5,138,004	\$5,759,370	\$6,380,737
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$0	\$5,138,004	\$5,759,370	\$6,380,737
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$0	\$15,487,411	\$17,360,386	\$19,233,363
27	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,569,002	\$2,879,685	\$3,190,369
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$0	\$12,918,409	\$14,480,701	\$16,042,994
30	Missouri Income Tax at the Rate of	6.250%	\$0	\$807,401	\$905,044	\$1,002,687
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$0	\$15,487,411	\$17,360,386	\$19,233,363
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$0	\$15,487,411	\$17,360,386	\$19,233,363
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$0	\$5,138,004	\$5,759,370	\$6,380,737
39	State Income Tax		\$0	\$807,401	\$905,044	\$1,002,687
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$5,945,405	\$6,664,414	\$7,383,424
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$6,399,661	\$6,399,661	\$6,399,661	\$6,399,661
44	Amortization of Deferred ITC		-\$444,304	-\$444,304	-\$444,304	-\$444,304
45	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
46	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
47	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
48	TOTAL DEFERRED INCOME TAXES		\$5,741,096	\$5,741,096	\$5,741,096	\$5,741,096
49	TOTAL INCOME TAX		\$5,741,096	\$11,686,501	\$12,405,510	\$13,124,520

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,943,000,000	46.58%		3.959%	4.192%	4.425%
2	Equity Units - Taxable	\$41,084,730	0.65%	12.35%	0.080%	0.080%	0.080%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.36%	3.108%	3.108%	3.108%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$246,415,270	3.90%	12.35%	0.482%	0.482%	0.482%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		7.629%	7.862%	8.095%
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	\$145,580,131
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)	\$20,761,495
7	Interest Expense	\$17,780,002
8	Annualized Payroll	\$19,434,606
9	Utility Employees	0
10	Depreciation	\$18,192,458
11	Net Investment Plant	\$507,156,145
12	Pensions	\$0