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Witness: Ronald A. Klote
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: KCP&L Greater Missouri
Operations Company
Case No.: ER-2009-0090
Date Testimony Prepared: March 13, 2009

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2009-0090

REBUTTAL TESTIMONY

OF

RONALD A. KLOTE

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

**Kansas City, Missouri
March 2009**

**** [REDACTED] ** Designates “Highly Confidential” Information
Has Been Removed
Pursuant to 4 CSR-240-2.135.**

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OF
RONALD A. KLOTE
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REBUTTAL TESTIMONY

OF

RONALD A. KLOTE

Case No. ER-2009-0090

1 **Q: Are you the same Ronald A. Klote who submitted Direct Testimony in this case on**
2 **behalf of KCP&L Greater Missouri Operations Company (“GMO” or “Company”)**
3 **on or about September 5, 2008?**

4 **A:** Yes, I am.

5 **Q: What is the purpose of your Rebuttal Testimony?**

6 **A:** The purpose of my Rebuttal Testimony is to respond to various issues identified in the
7 Missouri Public Service Commission Staff’s (“Staff”) Cost of Service Report and Office
8 of Public Counsel (“OPC”) direct testimony, as shown in the Table of Contents to this
9 testimony.

10 **Depreciation Rates and Depreciation Reserve**

11 **Q: Please list the recommendations that Staff Witness Rosella L. Schad included in**
12 **Staff’s Cost of Service Report concerning depreciation rates and depreciation**
13 **reserves.**

14 **A:** The recommendations included:

- 15 • Recommends the Commission order the depreciation rates derived from Staff’s
16 depreciation study.
- 17 • Recommends imputing a depreciation accrual of approximately \$4.2 million and
18 adding it back to reserves.

- 1 • Recommends that reserve deficiencies of approximately \$4 million for the retirement
2 of plant be added back to the respective reserve balances.
- 3 • Recommends that the reserve deficiencies that exist specific to the books of GMO-
4 MPS and GMO-L&P be included in the ECORP's (the business unit which includes
5 GMO's assets not directly assigned to GMO-MPS or GMO-L&P) accumulated
6 reserve using a weighted average of the ECORP reserve account balances as of
7 September 30, 2008.
- 8 • Recommends that both GMO-MPS and GMO-L&P keep separate accounting of their
9 amounts accrued for recovery of their initial investment in plant from the amounts
10 accrued for the cost of removal.

11 **Q: Does the Company have a response to each of these recommendations?**

12 A: Yes. I will respond to each of these recommendations.

13 **Q: What is the Company's position in regard to the depreciation rates recommended**
14 **by Staff?**

15 A: It is the Company's position that the depreciation rates recommended by Staff should not
16 be used in this rate case filing. In his rebuttal testimony, Company witness Ron White
17 will discuss the merits of these depreciation rates that have been derived from a
18 depreciation study conducted by Staff. Based on the position discussed in Mr. White's
19 rebuttal testimony and as I have previously stated in my direct testimony, the Company
20 recommends using the depreciation rates that were approved in GMO's (formerly Aquila,
21 Inc.) prior rate case, Case No. ER-2007-0004. It is anticipated that in association with
22 the completion of the significant capital project of the building of Iatan 2 Coal fired
23 generation facility there will be a system wide depreciation study conducted on all

1 Kansas City Power & Light Company (“KCP&L”) and GMO assets. Depreciation rates
2 from this comprehensive system wide study should be used as the basis for computing
3 depreciation expense on a going forward basis.

4 **Q: Please respond to the recommendation of imputing a depreciation accrual of**
5 **approximately \$4.2 million and including it in accumulated depreciation reserves.**

6 A: Staff witness Schad has recommended imputing depreciation expense for the ECORP
7 plant accounts listed below:

- 8 • Acct. 391.02 Computer Hardware \$7,142
- 9 • Acct. 391.05 Computer Systems Development \$4,168,503
- 10 • Acct. 394.00 Tools, Shop and Garage Equipment \$11,497
- 11 • Acct. 398.00 Miscellaneous Equipment \$34,036

12 **Q: Why is Staff recommending additional depreciation expense to be recorded for**
13 **these plant accounts?**

14 A: During 2007, the asset classes listed above became fully depreciated on the books of
15 GMO. As such, the depreciation expense was stopped in order to not over accrue
16 accumulated reserve on these plant accounts. It is Staff’s claim that this should not have
17 been done by GMO and depreciation expense should have been continued on these plant
18 accounts until the Missouri Public Service Commission (“Commission”) granted a 0%
19 depreciation rate.

20 **Q: Why did the Company stop depreciating these plant accounts?**

21 A: These corporate plant accounts had become fully depreciated. For the assets contained in
22 Acct 391.05, there was not expected to be any additional capital additions. In addition,
23 the depreciation accrual net salvage rate was zero for these plant accounts. As such, once

1 the asset had become fully depreciated, the depreciation rate was set to zero in order to
2 not over accrue the depreciation reserve for these plant accounts.

3 **Q: In Staff's Cost of Service Report what was the depreciation rate recommended for**
4 **these plant accounts?**

5 A: Staff witness Schad has recommended a 0% depreciation rate for plant accounts 39105,
6 39400 and 39800.

7 **Q: Is this the rate that the Company used once the assets became fully depreciated?**

8 A: Yes. It appears that Staff's contention is that the Company did not come to the
9 Commission and request the 0% depreciation rate prior to stopping the depreciation
10 accrual.

11 **Q: Does the Company acknowledge that it did not formally request a change in the**
12 **depreciation rate?**

13 A: Yes. The Company acknowledges this fact. For the specific plant accounts in question,
14 stopping the depreciation expense when the assets became fully depreciated was
15 appropriate and rational. At the time of the decision to stop the depreciation expense,
16 there were no expectations of adding any assets to plant account 39105. Thus, the
17 Company felt it was appropriate to stop the depreciation calculation.

18 **Q: What are you relying on that would allow you to stop depreciation on fully**
19 **depreciated assets?**

20 A: Missouri regulations in 4 CSR 240-20.030 adopted the Code of Federal Regulations (18
21 CFR Part 101), which provides instructions for recording financial information about
22 electric utilities. Part 101, General Instruction 22 "Depreciation Accounting" states
23 "Utilities must use a method of depreciation that allocates in a systematic and rational

1 manner the service value of depreciable property over the service life of the property.” It
2 continues, “Utilities must use percentage rates of depreciation that are based on a method
3 of depreciation that allocates in a systematic and rational manner the service value of
4 depreciable property to the service life of the property.” The Company believes it used a
5 rational manner of depreciation and depreciated the asset fully over its service life.
6 Continuing depreciation of these assets would only result in a negative net asset value in
7 asset classes no longer being utilized. This treatment did not make sense and is not
8 appropriate. Expecting no more additions, the depreciation rate was set to 0%.

9 **Q: Please respond to the recommendation that approximately \$4 million be added back**
10 **to reserve accounts for retirements that were characterized as a detriment to**
11 **ratepayers.**

12 A: In Staff’s Cost of Service Report, Staff witness Schad and Staff witness Hyneman take
13 issue with the accounting for retirements that took place for computer hardware and
14 computer software that occurred after the acquisition of Aquila, Inc. by Great Plains
15 Energy. The witnesses contend that both the accounting for the retirements and the
16 ratemaking proposal chosen has created an acquisition detriment and is inconsistent with
17 the Federal Energy Regulatory Commission (“FERC”) Uniform System of Accounts for
18 plant accounting.

19 **Q: Do the retirements cause an acquisition detriment as asserted by Staff?**

20 A: No, they do not. The cost to be recovered from ratepayers as a result of the Company’s
21 accounting for the retirements is the same as the cost that would have been recovered
22 from ratepayers had the acquisition not occurred and the assets not retired. This issue is
23 further discussed in the rebuttal testimony of Company witness Darrin Ives.

1 **Q: Does the Company believe the retirement process used was in error?**

2 A: No. The Company believes that it has followed the retirement of electric plant process
3 described in the Code of Federal Regulations 18 CFR part 101 Electric Plant Instruction
4 10 which describes the accounting for asset retirements. Instruction 10 describes that the
5 book cost of the retirement unit is to be charged to the accumulated reserve for the
6 property. This was the process used to retire the computer hardware and computer
7 software in question. This is standard accounting under the FERC guidelines to retire
8 electric plant in service, whether fully depreciated at the time of retirement or not.

9 **Q: Should Staff prevail on this issue, how would you propose that the adjustment be**
10 **reflected?**

11 A: In the event the Staff prevails, I would recommend that the amounts at issue be
12 considered transition costs, to be treated using the methodology described in the direct
13 testimony of Company witness Darrin Ives.

14 **Q: Please respond to the Staff recommendation that reserve deficiencies existing on**
15 **GMO-MPS and GMO-L&P should be included in the ECORP accumulated reserve**
16 **accounts.**

17 A: The Company agrees with this recommendation. The amounts referred to in this
18 recommendation from Staff include the tracking of depreciation differences between
19 corporate and state jurisdictional depreciation rates. The reserve amounts at the time of
20 the acquisition of Aquila, Inc. by Great Plains Energy were brought over on the financial
21 books of each of the respective jurisdictional business units despite the fact that these
22 tracking amounts are associated with the corporate assets that are maintained on the

1 financial books of the ECORP business unit on a going forward basis. This assignment
2 was made for jurisdictional identification purposes.

3 **Q: Since the acquisition of Aquila, Inc., are the corporate assets maintained on the**
4 **ECORP ledger depreciated for GMO-MPS and GMO-L&P jurisdictions using the**
5 **state jurisdictional depreciation rates?**

6 A: Yes. Since the acquisition, there is no longer a difference between corporate depreciation
7 rates and state jurisdictional rates. ECORP assets are depreciated at state jurisdictional
8 rates and allocated to the GMO-MPS and GMO-L&P jurisdictions. Therefore, tracking
9 corporate versus state jurisdictional depreciation rates is no longer necessary.

10 **Q: Do you agree with Staff Witness Schad's proposal to allocate the reserve amounts**
11 **using a weighted average approach?**

12 A: Yes. This is a reasonable method to allocate the reserve across the ECORP asset
13 classifications.

14 **Q: Please respond to the final depreciation recommendation that separate accounting**
15 **must be maintained of amounts accrued for recovery of their initial investment in**
16 **plant from the amounts accrued for cost of removal.**

17 A: The Company agrees with this recommendation. In fact, this tracking is already taking
18 place and the Company is in compliance with this recommendation.

19 **Q: How is this tracking taking place?**

20 A: The Continuing Property Records are maintained by GMO in an accounting system titled
21 PowerPlant. Within this system, there is a tracking of the depreciation reserve accruals
22 associated with the initial investment in plant and a separate tracking of the accrual for
23 cost of removal amounts.

1 **Q: When did this tracking begin?**

2 A In 2004, the Company began tracking the amounts associated with cost of removal
3 amounts accrued to reserve.

4 **Maintenance Expense**

5 **Q: Please discuss the Company's position on maintenance expense in its direct filed**
6 **case.**

7 A. The Company proposed using a 3 and 5 year average for GMO-MPS and GMO-L&P,
8 respectively, for all non-labor production, transmission and distribution maintenance
9 accounts. In addition, the appropriate Handy-Whitman Index was applied to yearly
10 amounts to inflate prior year cost levels to reflect them in 2009 dollars. In addition, for
11 turbine overhaul maintenance costs, plant maintenance history was used with the
12 appropriate Handy-Whitman Index applied to the cost levels to reflect the costs in 2009
13 dollars. Please see the rebuttal testimony of Company witness William P. Herdegen for
14 further discussion of the Handy Whitman index. For South Harper maintenance costs,
15 where no outage history was available, contracted maintenance costs were used.

16 **Q: What is the Staff's position on maintenance costs included in its Cost of Service**
17 **Report?**

18 A: Staff witness Herrington included a 2 year average of 2007 and 2008 production
19 maintenance costs including turbine overhaul maintenance accruals. For transmission
20 and distribution maintenance costs, Ms. Herrington included 2007 test year amounts.

21 **Q: What is the Company's understanding in regard to maintenance expense levels that**
22 **will be included in this case?**

1 A: The Company does believe that using the Handy-Whitman index is conceptually the right
2 way to reflect historical average costs to current levels, yet the instability in current
3 market conditions has changed this rate case filings recommendation. The Company
4 believes it has reached an agreement with Staff to include 2008 actual maintenance
5 expense for all non-labor maintenance included in this rate case proceeding. Staff's
6 revised Accounting Schedules are included as Schedule RAK-6 (HC) and RAK-7 (HC)
7 for GMO-MPS and GMO-L&P, respectively, and reflect the 2008 actual maintenance
8 expenses.

9 **Bad Debt Expense**

10 **Q: Were there errors identified in the Accounting Schedules associated with Staff's**
11 **Cost of Service Report?**

12 A: Yes. As discussed later in this rebuttal testimony, errors were discovered and discussed
13 with Staff associated with the Accounting Schedules filed with their Cost of Service
14 Report.

15 **Q: Does the Company believe there was an error associated with Bad Debt Expense?**

16 A: Yes. In fact, the Company in its direct filing made the same error. The bad debt expense
17 ratio used to normalize bad debt expense was not applied to the revenue requirement
18 increase requested in this case. The Company is requesting that the bad debt expense
19 ratio be applied to the revenue requirement increase calculated in this rate case filing.

20 **Q: Does Staff believe this is an error in its bad debt expense calculation?**

21 A: I do not believe so. .

22 **Q: Is it reasonable to assume that there will be bad debt expense associated with the**
23 **revenue requirement increase calculated in this case?**

1 A: Yes. The bad debt expense ratio is used and applied to retail revenues that are weather
2 normalized and customer annualized in this rate case proceeding. The revenue
3 requirement increase is added onto this amount to determine the amount of revenues to be
4 collected from customers. As such, it is reasonable to expect that bad debt expense will
5 increase proportionally as the revenue requirement increase is spread to customer classes.

6 **Q: Has the Commission ruled on this issue in any past rate case proceedings?**

7 A: Yes. In KCP&L's Case No. ER-2006-0314, the Commission's Report and Order
8 included this conclusion in regard to bad debt expense:

9 *While it's possible that KCPL's bad debt expense could decrease, the Commission*
10 *finds it more probable, and therefore just and reasonable, that an increase in the*
11 *amount of revenue that KCPL is allowed to collect from its Missouri retail*
12 *ratepayers will result in a corresponding increase in bad debt expense.*

13 **Q: Is it possible to quantify the expected increase in bad debt expense?**

14 A: Yes. A quantification of this amount is possible. Although the amount cannot be exactly
15 calculated with the implications of income taxes associated with the calculation, a
16 reasonable approximation of the revenue requirement increase can be made and should
17 have the bad debt expense ratio applied to it. This additional amount should be applied to
18 Staff adjustment E-132.1 for MPS and E-135.1 for L&P for Bad Debt Expense.

19 **Overtime Costs**

20 **Q: Please discuss the overtime issue embedded in the payroll annualization calculation.**

21 A: Included in the Company's payroll annualization calculation is a component representing
22 overtime costs incurred. The Company in its direct filing requested test year amounts to
23 be included for the GMO-MPS and GMO-L&P overtime costs.

24 **Q: What did Staff witness Keith Majors include in the payroll annualization for**
25 **overtime costs?**

1 A: Mr. Majors calculated a 3 year average of straight overtime dollars based on the 3 year
2 period of 2005-2007. Staff did not include a calculation expressing the overtime dollars
3 in equivalent 2007 payroll dollars.

4 **Q: Does the Company agree with this methodology?**

5 A: No. The Company believes that not using 2007 equivalent dollars is inconsistent with the
6 methodology used by the Staff and the Company to annualize base labor costs. If you are
7 going to average payroll costs from the 2005 and 2006 time period, an equivalent 2007
8 payroll cost should be applied. In order to do this the Company applied a 6.5% wage
9 increase to 2005 overtime costs and a 3.25% wage increase to 2006 overtime costs. This
10 is consistent with methodology used by KCP&L in its direct filing in Case No. ER-2009-
11 0089. The result would include the 3 year average for overtime on 2007 equivalent
12 payroll dollars.

13 **Q: What is the impact on Staff's 3 year average for overtime costs of applying the 2007**
14 **equivalent payroll dollars?**

15 A: This would be an increase to Staff's payroll annualization of \$126,400 for GMO-MPS
16 and \$53,884 for GMO-L&P.

17 **Short Term Incentive**

18 **Q: Please describe the adjustment Staff witness Keith Majors has made to GMO short**
19 **term incentive compensation?**

20 A: Mr. Majors has eliminated all incentive compensation from the GMO cost of service
21 filings. The reason provided was that the programs were discontinued for former Aquila,
22 Inc employees as a result of the acquisition by Great Plains Energy.

1 **Q: Are employees whose payroll costs are charged to GMO operations post acquisition**
2 **covered under a short term incentive compensation plan?**

3 A: Yes. Mr. Majors acknowledges that all KCP&L employees, including the former Aquila,
4 Inc. employees, are covered under KCP&L's short term incentive programs.

5 **Q: Why did Mr. Majors not include an amount for short term incentive compensation**
6 **in GMO's cost of service for this rate case filing?**

7 A: He notes that in Case No. ER-2009-0089, which is KCP&L's Missouri jurisdictional rate
8 case filing, Staff has removed from the test year the cost of short term incentive
9 programs. As such, he has concluded a similar adjustment is warranted in this GMO case
10 and thus no short term incentive cost amounts should be allowed in GMO's cost of
11 service filing.

12 **Q: Do you agree with this position?**

13 A: No, I do not.

14 **Q: Why not?**

15 A: Short term incentive compensation is a part of the employees' overall compensation cost.
16 In KCP&L's rate case filing in ER-2009-0089, KCP&L has requested a three year
17 average of short term incentive compensation to be included in its cost of service filing.
18 As Mr. Majors has acknowledged, all employees supporting GMO operations are now
19 considered to be KCP&L employees. The payroll costs of the employees supporting the
20 operations of GMO and included in Mr. Majors payroll annualization are directly
21 assigned or allocated to GMO-MPS and GMO-L&P from KCP&L. As such, an amount
22 of short term incentive compensation should be included in cost of service.

1 **Q: Who has provided rebuttal testimony in this case regarding the merits of the short**
2 **term incentive plans?**

3 A: Please see the rebuttal testimony of Company witness Barbara Curry for further
4 explanation of the short term incentive plan and its merits for inclusion in this cost of
5 service filing.

6 **Q: How should the short term incentive compensation adjustment be computed?**

7 A: KCP&L's short term incentive compensation costs included in its current rate case
8 consist of a 3 year average of the 2005 – 2007 calendar years. These cost levels are prior
9 to the addition of Aquila, Inc. employees who are now currently KCP&L employees and
10 covered under the short term incentive compensation program. As such, in order to
11 obtain the short term incentive amounts for GMO's cost of service filing, KCP&L's short
12 term incentive 3 year average cost was divided by KCP&L's payroll allocation as
13 supported by Mr. Majors. This total was then multiplied by the same actual payroll cost
14 allocations used by Mr. Majors to obtain the short term incentive cost adjustment to be
15 used in this cost of service filing.

16 **Q: What are the annual amounts of short term incentive compensation computed for**
17 **GMO-MPS and GMO-L&P?**

18 A: The annual amounts of short term incentive compensation are \$1,545,869 for GMO-MPS
19 and \$627,544 for GMO-L&P.

1 **Prepaid Pension**

2 **Q: Please summarize OPC witness Ted Robertson's position on Prepaid Pensions**
3 **Expense?**

4 A: Mr. Robertson is recommending that the true-up date in this rate case filing be ignored
5 and that the prepaid pension balance at the effective date of tariffs for this rate case filing
6 be used and included in rate base. In addition, he is requesting that the balance included
7 in rate base be amortized over a 3 year period approximating the time that the next GMO
8 rate case will be filed.

9 **Q: Do you agree with this position?**

10 A: No. OPC witness Robertson is ignoring the true-up date in this case. In addition, he is
11 ignoring the "matching" principle which is a key ratemaking philosophy.

12 **Q: Has the Company determined the prepaid pension balance as of March 31, 2009?**

13 A: Yes. In its direct filing, the Company has included the unamortized portion of its prepaid
14 pension balance for MPS as of March 31, 2009 in its rate base calculation. In addition, it
15 has included in its cost of service the amount of prepaid amortization that was agreed to
16 in its last 3 rate case filings, ER-2004-0034, ER-2005-0436 and ER-2007-0004. The
17 Company believes it has complied with the matching principle and has included amounts
18 known and measurable at the March 31, 2009 true-up period.

19 **Impact of Accounts Receivable Sale Program on Cash Working Capital**

20 **Q: Please explain what Staff witness Karen Herrington has computed for the Cash**
21 **Working Capital calculation in regard to the Staff's position for imputation of an**
22 **accounts receivable sale program?**

1 A: Staff imputed an accounts receivable sale program for the GMO-MPS and GMO-L&P
2 jurisdictions. The impact of such a program has the effect of reducing the revenue lag
3 days associated with the Cash Working Capital calculation. Staff reduced the revenue lag
4 days from 39 days in the Company's direct filing to 29 days. This has a significant
5 impact on the results of the Cash Working Capital calculation.

6 **Q. Do you agree with this calculation?**

7 A: No. I disagree with this adjustment in the current case. The Company has disagreed with
8 this calculation for the last 3 rate case filings, ER-2004-0034, ER-2005-0436 and ER-
9 2007-0004. The Staff continues to try to impute an accounts receivable program on the
10 GMO jurisdictions that has not been used by GMO jurisdictions since November 2002,
11 over six years ago.

12 **Q: Do the GMO jurisdictions participate in an accounts receivable sale program?**

13 A. No. Currently and continuing through the true-up date in this rate case proceeding, the
14 GMO jurisdictions are not participating in an accounts receivable program. Yet, Staff
15 states in the Cost of Service Report that "KCPL currently sells approximately 57% of its
16 accounts receivables, which include the account receivables of GMO and L&P." It is
17 unclear exactly what she is trying to imply here, but GMO-MPS and GMO-L&P
18 receivables are currently not part of an accounts receivable sale program similar to
19 KCP&L's program and will not be through the true-up of this rate case proceeding. The
20 only arrangement associated with GMO-MPS and GMO-L&P receivables is that a
21 portion of GMO's accounts receivable have been pledged as collateral in return for a
22 lower cost line of credit. Please see the rebuttal testimony of Company witness Michael
23 Cline for further discussion of this issue.

1 **Q. What is the Company's recommendation regarding Staff's imputed accounts**
2 **receivable sale program?**

3 A: The Company recommends that the Commission eliminate the imputation of an accounts
4 receivable sale program from the Cash Working Capital calculation. In addition, the
5 Company recommends that the cost of service associated with the accounts receivable
6 bank fees be eliminated. In this way, the Cash Working Capital calculation will reflect
7 more accurately the current day to day operations of the Company. The imputation of a
8 hypothetical accounts receivable program that has not been in place in over six years does
9 not represent reasonable ratemaking treatment for the Company.

10 **Staff's Accounting Schedules**

11 **Q: Did you review Staff's Accounting Schedules provided as part of their direct filing?**

12 A: Yes, I did.

13 **Q. Did you discover any errors that were included in those schedules?**

14 A: Yes. During our review of the Accounting Schedules we discovered various errors. In
15 addition, Staff discovered errors as well.

16 **Q: Has Staff corrected these errors?**

17 A: Yes, Staff has corrected these errors and prepared revised Staff Accounting Schedules.
18 The Company requested a copy of these schedules through a data request (No.338).
19 Attached to this testimony as Schedules RAK-6 (HC) and RAK-7 (HC) is a copy of these
20 schedules.

21 **Q: Do these schedules reflect all errors of which you are aware at this time?**

1 A: Yes. The schedules reflect all significant errors identified at this time. The Company
2 will continue to review the Staff Accounting Schedules during the course of this
3 proceeding.

4 **Q: Does that conclude your testimony?**

5 A: Yes, it does.

Missouri Public Service - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Revenue Requirement

Line Number	Description	2007 Requirement	2008 Requirement	2009 Requirement
1	Net Orig Cost Rate Base	\$927,643,248	\$927,643,248	\$927,643,248
2	Rate of Return	8.03%	8.28%	8.54%
3	Net Operating Income Requirement	\$74,443,371	\$76,808,861	\$79,183,628
4	Net Income Available	\$71,410,119	\$71,410,119	\$71,410,119
5	Additional Net Income Required	\$3,033,252	\$5,398,742	\$7,773,509
6	Income Tax Requirement			
7	Required Current Income Tax	\$15,839,592	\$17,313,475	\$18,793,136
8	Current Income Tax Available	\$13,949,643	\$13,949,643	\$13,949,643
9	Additional Current Tax Required	\$1,889,949	\$3,363,832	\$4,843,493
10	Revenue Requirement	\$4,923,201	\$8,762,574	\$12,617,002
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$35,000,000	\$35,000,000	\$35,000,000
12	Cr. Revenue Requirement			

Missouri Public Service - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
RATE BASE SCHEDULE

LINE NO.	DESCRIPTION	RATE	DOLLAR AMOUNT
1	Plant In Service		\$1,700,197,699
2	Less Accumulated Depreciation Reserve		\$654,522,605
3	Net Plant In Service		<u>\$1,045,675,094</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$17,171,461
6	Materials & Supplies		\$23,647,010
7	Undistributed Stores		\$0
8	Emission Allowances		\$3,981,853
9	Prepayments - MPS		\$2,301,062
10	Fuel Inventory - Oil		\$3,158,824
11	Fuel Inventory - Propane		\$44,536
12	Fuel Inventory - Coal		\$13,301,407
13	Fuel Inventory - Tires		\$33,781
14	Fuel Inventory - Bio Fuel		\$123
15	Prepaid Pension Asset		\$2,233,545
16	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$442,790
17	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$696,126
18	Vintage 1 ER-2009-0090 DSM Deferral		\$190,347
19	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$32,859,943</u>
20	SUBTRACT FROM NET PLANT		
21	Federal Tax Offset	-0.1850%	-\$27,680
22	State Tax Offset	-0.1850%	-\$4,350
23	City Tax Offset	0.0000%	\$0
24	Interest Expense Offset	17.1973%	\$5,272,453
25	Customer Advances		\$8,005,300
26	Customer Deposits		\$6,080,203
27	Deferred Income Taxes-Depreciation		\$122,495,555
28	Deferred Income Taxes on 1990 AAO		\$162,748
29	Deferred Income Taxes on 1992 AAO		\$266,092
30	ERISA Minimum Tracker		\$4,344,194
31	Deferred Income Tax - Prudent Turbines 4 and 5		\$4,297,274
32	TOTAL SUBTRACT FROM NET PLANT		<u>\$150,891,789</u>
33	Total Rate Base		<u>\$894,783,305</u>

Missouri Public Service - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Plant In Service

1		INTANGIBLE PLANT							
2	301.000	Organization	\$21,664	P-2	\$0	\$21,664	99.4890%	\$0	\$21,553
3	303.010	Misc Intang- Subst (like 353)	\$209,072	P-3	\$0	\$209,072	99.4890%	\$0	\$208,004
4	303.010	Misc Intangible - Crossroads Transmision Plant	\$21,901,183	P-4	-\$21,901,183	\$0	99.4890%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$22,131,919		-\$21,901,183	\$230,736		\$0	\$229,557
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		SIBLEY PRODUCTION PLANT							
9	310.000	Land & Land Rights - Sibley	\$396,706	P-9	\$0	\$396,706	99.5200%	\$0	\$394,802
10	311.000	Structures & Improvements - Sibley	\$39,512,087	P-10	\$0	\$39,512,087	99.5200%	\$0	\$39,322,429
11	312.000	Boiler Plant Equipment - Sibley	\$153,785,918	P-11	\$0	\$153,785,918	99.5200%	\$0	\$153,047,746
12	312.020	Boiler Pollution Equipment - Sibley	\$2,211,340	P-12	\$0	\$2,211,340	99.5200%	\$0	\$2,200,726
13	314.000	Turbogenerator Units - Sibley	\$59,001,497	P-13	\$0	\$59,001,497	99.5200%	\$0	\$58,718,290
14	315.000	Access. Electrical Equipment - Sibley	\$15,280,804	P-14	\$0	\$15,280,804	99.5200%	\$0	\$15,207,456
15	316.000	Misc. Power Plant Equipment - Sibley	\$648,096	P-15	\$0	\$648,096	99.5200%	\$0	\$644,985
16		Production: Act 312 : Salvage & Removal: Retirements not classified	\$0	P-16	\$0	\$0	99.5200%	\$0	\$0
17		TOTAL SIBLEY PRODUCTION PLANT	\$270,836,448		\$0	\$270,836,448		\$0	\$269,536,434
18		JEFFREY ENERGY CENTER PRODUCTION PLANT							
19	310.000	Land & Land Rights - JEC	\$267,264	P-19	\$111,129	\$378,393	99.5200%	\$0	\$376,577
20	311.000	Structures & Improvements - JEC	\$18,677,223	P-20	\$408,424	\$19,085,647	99.5200%	\$0	\$18,994,036
21	312.000	Boiler Plant Equipment - JEC	\$60,870,994	P-21	\$1,431,219	\$62,302,213	99.5200%	\$0	\$62,003,162
22	312.020	Boiler Pollution Equipment - JEC	\$2,206,142	P-22	\$0	\$2,206,142	99.5200%	\$0	\$2,195,553
23	314.000	Turbogenerator Units - JEC	\$18,536,467	P-23	\$0	\$18,536,467	99.5200%	\$0	\$18,447,492
24	315.000	Access. Electrical Equipment - JEC	\$6,523,051	P-24	\$0	\$6,523,051	99.5200%	\$0	\$6,491,740
25	316.000	Misc. Power Plant Equipment - JEC	\$2,267,246	P-25	\$31,924	\$2,299,170	99.5200%	\$0	\$2,288,134
26	343.010	Other Production - Other Wind	\$182,530	P-26	\$0	\$182,530	99.5200%	\$0	\$181,654
27		TOTAL JEFFREY ENERGY CENTER PRODUCTION PLANT	\$109,530,917		\$1,982,696	\$111,513,613		\$0	\$110,978,348
28		TOTAL STEAM PRODUCTION	\$380,367,365		\$1,982,696	\$382,350,061		\$0	\$380,514,782
29		NUCLEAR PRODUCTION							
30		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
31		HYDRAULIC PRODUCTION							
32		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
33		OTHER PRODUCTION							
34		NEVADA & KCI COMBUSTION TURBINES							
35	340.000	Land & Land Rights - NV & KCI	\$59,905	P-35	\$0	\$59,905	99.5200%	\$0	\$59,617
36	341.000	Structures & Improvements - NV & KCI	\$727,714	P-36	\$0	\$727,714	99.5200%	\$0	\$724,221
37	342.000	Fuel Holders, Producers, and Access. - NV & KCI	\$914,721	P-37	\$0	\$914,721	99.5200%	\$0	\$910,330
38	343.000	Prime Movers - NV & KCI	\$1,441,725	P-38	\$0	\$1,441,725	99.5200%	\$0	\$1,434,805
39	344.000	Generators - NV & KCI	\$2,286,874	P-39	\$0	\$2,286,874	99.5200%	\$0	\$2,275,897
40	345.000	Access. Electrical Equip. - NV & KCI	\$862,482	P-40	\$0	\$862,482	99.5200%	\$0	\$858,342
41	346.000	Misc. Power Plant Equipment - NV & KCI	\$0	P-41	\$0	\$0	99.5200%	\$0	\$0
42		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$0	P-42	\$0	\$0	99.5200%	\$0	\$0
43		TOTAL NEVADA & KCI COMBUSTION TURBINES	\$6,293,421		\$0	\$6,293,421		\$0	\$6,263,212
44		RALPH GREEN COMBUSTION TURBINE							
45	340.000	Land & Land Rights - RG	\$11,376	P-45	\$0	\$11,376	99.5200%	\$0	\$11,321
46	341.000	Structures & Improvements - RG	\$1,288,827	P-46	\$0	\$1,288,827	99.5200%	\$0	\$1,282,641
47	342.000	Fuel Holders and Accessories - RG	\$442,781	P-47	\$0	\$442,781	99.5200%	\$0	\$440,658
48	343.000	Prime Movers - RG	\$5,351,929	P-48	\$0	\$5,351,929	99.5200%	\$0	\$5,326,240

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49	344.000	Generators - RG	\$6,395,295	P-49	\$0	\$6,395,295	99.5200%	\$0	\$6,364,598
50	345.000	Accessory Electrical Equipment - RG	\$1,159,838	P-50	\$0	\$1,159,838	99.5200%	\$0	\$1,154,271
51	346.000	Misc. Power Plant Equipment - RG	\$20,000	P-51	\$0	\$20,000	99.5200%	\$0	\$19,904
52		TOTAL RALPH GREEN COMBUSTION TURBINE	\$14,670,046		\$0	\$14,670,046		\$0	\$14,599,631
53		GREENWOOD ENERGY CENTER PLANT							
54	340.000	Land & Land Rights - GEC	\$233,662	P-54	\$0	\$233,662	99.5200%	\$0	\$232,540
55	341.000	Structures & Improvements - GEC	\$2,763,088	P-55	\$0	\$2,763,088	99.5200%	\$0	\$2,749,825
56	342.000	Fuel Holders & Accessories - GEC	\$3,366,158	P-56	\$0	\$3,366,158	99.5200%	\$0	\$3,350,000
57	343.000	Prime Movers - GEC	\$34,110,159	P-57	\$0	\$34,110,159	99.5200%	\$0	\$33,946,430
58	344.000	Generators - GEC	\$9,853,590	P-58	\$0	\$9,853,590	99.5200%	\$0	\$9,806,293
59	345.000	Accessory Electrical Equipment - GEC	\$5,236,093	P-59	\$0	\$5,236,093	99.5200%	\$0	\$5,210,960
60	346.000	Misc. Power Plant Equipment - GEC	\$5,284	P-60	\$0	\$5,284	99.5200%	\$0	\$5,259
61		TOTAL GREENWOOD ENERGY CENTER PLANT	\$55,568,034		\$0	\$55,568,034		\$0	\$55,301,307
62		SOUTH HARPER COMBUSTION TURBINES							
63	340.000	Land & Land Rights - SH	\$1,034,874	P-63	-\$1,034,874	\$0	99.5200%	\$0	\$0
64	341.000	Structures & Improvements - SH	\$9,787,738	P-64	-\$9,787,738	\$0	99.5200%	\$0	\$0
65	342.000	Fuel Holders & Accessories - SH	\$4,004,628	P-65	-\$4,004,628	\$0	99.5200%	\$0	\$0
66	343.000	Prime Movers - SH	\$68,652,846	P-66	-\$68,652,846	\$0	99.5200%	\$0	\$0
67	344.000	Generators - SH	\$17,250,000	P-67	-\$17,250,000	\$0	99.5200%	\$0	\$0
68	345.000	Accessory Electrical Equipment - SH	\$17,778,919	P-68	-\$17,778,919	\$0	99.5200%	\$0	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$129,870	P-69	-\$129,870	\$0	99.5200%	\$0	\$0
70		TOTAL SOUTH HARPER COMBUSTION TURBINES	\$118,638,875		-\$118,638,875	\$0		\$0	\$0
71		CROSSROADS PRODUCTION							
72	340.000	Oth Prod - Land - Elec	\$427,390	P-72	-\$427,390	\$0	99.5200%	\$0	\$0
73	341.000	Oth Prod - Structures - Elec	\$8,337,618	P-73	-\$8,337,618	\$0	99.5200%	\$0	\$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$2,449,833	P-74	-\$2,449,833	\$0	99.5200%	\$0	\$0
75	344.000	Oth Prod Generators - Elec	\$91,875,136	P-75	-\$91,875,136	\$0	99.5200%	\$0	\$0
76	345.000	Oth Prod Accessory Equip - Elec	\$11,555,555	P-76	-\$11,555,555	\$0	99.5200%	\$0	\$0
77	346.000	Oth Prod - Misc Pwr Plt Equip - Elec	\$4,157,869	P-77	-\$4,157,869	\$0	99.5200%	\$0	\$0
78		TOTAL CROSSROADS PRODUCTION	\$118,803,401		-\$118,803,401	\$0		\$0	\$0
79		PRUDENT TURBINES 1-3							
80	340.000	Land & Land Rights - PT 1-3	\$0	P-80	\$1,034,874	\$1,034,874	99.5200%	\$0	\$1,029,907
81	341.000	Structures & Improvements - PT 1-3	\$0	P-81	\$9,787,738	\$9,787,738	99.5200%	\$0	\$9,740,757
82	342.000	Fuel Holders & Accessories - PT 1-3	\$0	P-82	\$4,004,628	\$4,004,628	99.5200%	\$0	\$3,985,406
83	343.000	Prime Movers - PT 1-3	\$0	P-83	\$68,652,846	\$68,652,846	99.5200%	\$0	\$68,323,312
84	344.000	Generators - PT 1-3	\$0	P-84	\$17,250,000	\$17,250,000	99.5200%	\$0	\$17,167,200
85	345.000	Accessory Electrical Equipment- PT 1-3	\$0	P-85	\$17,778,919	\$17,778,919	99.5200%	\$0	\$17,693,580
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$0	P-86	\$129,870	\$129,870	99.5200%	\$0	\$129,247
87		TOTAL PRUDENT TURBINES 1-3	\$0		\$118,638,875	\$118,638,875		\$0	\$118,069,409
88		PRUDENT TURBINES 4-5							
89	340.000	Land & Land Rights - PT 4-5	\$0	P-89	\$0	\$0	99.5200%	\$0	\$0
90	341.000	Structures & Improvements - PT 4-5	\$0	P-90	\$5,142,029	\$5,142,029	99.5200%	\$0	\$5,117,347
91	342.000	Fuel Holders & Accessories - PT 4-5	\$0	P-91	\$2,102,714	\$2,102,714	99.5200%	\$0	\$2,092,621
92	343.000	Prime Movers - PT 4-5	\$0	P-92	\$36,255,099	\$36,255,099	99.5200%	\$0	\$36,081,075
93	344.000	Generators - PT 4-5	\$0	P-93	\$9,217,285	\$9,217,285	99.5200%	\$0	\$9,173,042
94	345.000	Accessory Electrical Equipment- PT 4-5	\$0	P-94	\$9,447,889	\$9,447,889	99.5200%	\$0	\$9,402,539
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$0	P-95	\$66,435	\$66,435	99.5200%	\$0	\$66,116
96		TOTAL PRUDENT TURBINES 4-5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,932,740
97		TOTAL OTHER PRODUCTION	\$313,973,777		-\$66,571,950	\$257,401,827		\$0	\$256,166,299
98		TOTAL PRODUCTION PLANT	\$694,341,142		-\$54,589,254	\$639,751,888		\$0	\$636,681,081
99		TRANSMISSION PLANT							
100	350.000	Land & Land Rights - TP	\$2,330,379	P-100	\$0	\$2,330,379	99.5200%	\$0	\$2,319,193
101	350.040	Trsm Land Rights - Depreciable	\$12,315,900	P-101	\$0	\$12,315,900	99.5200%	\$0	\$12,256,784
102	352.000	Structures & Improvements - TP	\$6,935,629	P-102	\$0	\$6,935,629	99.5200%	\$0	\$6,902,338
103	353.000	Station Equipment - TP	\$98,845,681	P-103	\$2,211,353	\$101,057,034	99.5200%	\$0	\$100,571,960
104	354.000	Towers and Fixtures - TP	\$323,639	P-104	\$0	\$323,639	99.5200%	\$0	\$322,086
105	355.000	Poles and Fixtures - TP	\$69,716,395	P-105	\$0	\$69,716,395	99.5200%	\$0	\$69,381,756

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106	356.000	Overhead Conductors & Devices - TP	\$46,885,674	P-106	\$0	\$46,885,674	99.5200%	\$0	\$46,660,623
107	358.000	Underground Conductors & Devices - TP	\$58,426	P-107	\$0	\$58,426	99.5200%	\$0	\$58,146
108		Transmission - Act 355 Salvage & Removal: Retirements not classified	\$0	P-108	\$0	\$0	99.5200%	\$0	\$0
109		TOTAL TRANSMISSION PLANT	\$237,411,723		\$2,211,353	\$239,623,076		\$0	\$238,472,886
110		DISTRIBUTION PLANT							
111	360.000	Land and Land Rights - DP	\$4,880,114	P-111	\$0	\$4,880,114	99.4500%	\$0	\$4,853,273
112	360.010	Dist - Land Rights - Elec	\$268,182	P-112	\$0	\$268,182	99.4500%	\$0	\$266,707
113	360.020	Dist - Land Leased	\$22,228	P-113	\$0	\$22,228	99.4500%	\$0	\$22,106
114	361.000	Structures & Improvements - DP	\$8,032,567	P-114	\$0	\$8,032,567	99.4500%	\$0	\$7,988,388
115	362.000	Station Equipment - DP	\$89,285,951	P-115	\$0	\$89,285,951	99.4500%	\$0	\$88,794,878
116	364.000	Poles, Towers, & Fixtures - DP	\$131,707,494	P-116	\$0	\$131,707,494	99.4500%	\$0	\$130,983,103
117	365.000	Overhead Conductors & Devices - DP	\$91,780,125	P-117	\$0	\$91,780,125	99.4500%	\$0	\$91,275,334
118	366.000	Underground Conduit - DP	\$40,250,611	P-118	\$0	\$40,250,611	99.4500%	\$0	\$40,029,233
119	367.000	Underground Conductors & Devices - DP	\$94,834,863	P-119	\$0	\$94,834,863	99.4500%	\$0	\$94,313,271
120	368.000	Line Transformers - DP	\$146,440,081	P-120	\$0	\$146,440,081	99.4500%	\$0	\$145,634,661
121	369.100	Services - Overhead - DP	\$13,590,425	P-121	\$0	\$13,590,425	99.4500%	\$0	\$13,515,678
122	369.200	Services - Underground - DP	\$49,539,256	P-122	\$0	\$49,539,256	99.4500%	\$0	\$49,266,790
123	370.001	Meters - DP	\$25,202,479	P-123	\$0	\$25,202,479	99.4500%	\$0	\$25,063,865
124	370.002	Meters - PURPA Load Research	\$2,045,596	P-124	\$0	\$2,045,596	99.4500%	\$0	\$2,034,345
125	371.000	Installation On Customer's Premises	\$14,249,186	P-125	\$0	\$14,249,186	99.4500%	\$0	\$14,170,815
126	373.000	Street Lighting and Signal Systems - DP	\$27,112,062	P-126	\$0	\$27,112,062	99.4500%	\$0	\$26,962,946
127		Distribution: Act 362,364,367,368: Salvage & Removal: Retirements not classified	\$0	P-127	\$0	\$0	99.4500%	\$0	\$0
128		TOTAL DISTRIBUTION PLANT	\$739,241,220		\$0	\$739,241,220		\$0	\$735,175,393
129		GENERAL PLANT							
130	389.000	Land and Land Rights - GP	\$1,011,453	P-130	-\$13,468	\$997,985	99.4890%	\$0	\$992,885
131	390.000	Structures & Improvements - GP	\$14,728,156	P-131	-\$917,461	\$13,810,695	99.4890%	\$0	\$13,740,122
132	390.051	Structures & Improvements - Leased	\$37,570	P-132	\$0	\$37,570	99.4890%	\$0	\$37,378
133	391.000	Office Furniture & Equipment - GP	\$2,147,045	P-133	-\$10,859	\$2,136,186	99.4890%	\$0	\$2,125,270
134	391.020	Gen Office Furniture - Computer	\$2,497,767	P-134	\$0	\$2,497,767	99.4890%	\$0	\$2,485,003
135	391.030	Computer Hardware - GP	\$0	P-135	\$0	\$0	99.4890%	\$0	\$0
136	391.040	Computer Software - GP	\$705,162	P-136	\$0	\$705,162	99.4890%	\$0	\$701,559
137	391.050	Computer Systems Development	\$0	P-137	\$0	\$0	99.4890%	\$0	\$0
138	392.000	Gen Transportation - Auto - Elec	\$91,515	P-138	\$0	\$91,515	99.4890%	\$0	\$91,047
139	392.010	Gen Transportation - Light Trucks	\$130,551	P-139	\$0	\$130,551	99.4890%	\$0	\$129,884
140	392.020	Gen Transportation - Heavy Trucks	\$648,724	P-140	\$0	\$648,724	99.4890%	\$0	\$645,409
141	392.004	Gen Transportation - Trailers	\$528,298	P-141	\$0	\$528,298	99.4890%	\$0	\$525,598
142	392.005	Gen Transportation - Med Trucks	\$361,754	P-142	\$0	\$361,754	99.4890%	\$0	\$359,905
143	393.000	Stores Equipment - GP	\$107,726	P-143	\$0	\$107,726	99.4890%	\$0	\$107,176
144	394.000	Tools, Shop, & Garage Equipment - GP	\$4,361,713	P-144	\$0	\$4,361,713	99.4890%	\$0	\$4,339,425
145	395.000	Laboratory Equipment - GP	\$2,051,860	P-145	\$0	\$2,051,860	99.4890%	\$0	\$2,041,375
146	396.010	Power Operated Equipment - Short Life	\$3,430,565	P-146	\$0	\$3,430,565	99.4890%	\$0	\$3,413,035
147	396.002	Power Operated Equipment - Long Life	\$0	P-147	\$0	\$0	99.4890%	\$0	\$0
148	397.000	Communications Equipment - GP	\$9,151,744	P-148	\$0	\$9,151,744	99.4890%	\$0	\$9,104,979
149	398.000	Miscellaneous Equipment - GP	-\$28,469	P-149	\$0	-\$28,469	99.4890%	\$0	-\$28,324
150		TOTAL GENERAL PLANT	\$41,963,134		-\$941,788	\$41,021,346		\$0	\$40,811,726
151		ECORP - GPE - AQUILA							
152	389.000	General Land Elec	\$28,759	P-152	\$0	\$28,759	99.4890%	\$0	\$28,612
153	390.000	General Structures & Impr. Elec	\$8,358,081	P-153	\$0	\$8,358,081	99.4890%	\$0	\$8,315,371
154	390.001	General Structures & Impr. Elec- Other	\$0	P-154	\$0	\$0	99.4890%	\$0	\$0
155	391.000	General Office Furn & Eq. Elec.	\$8,910,246	P-155	\$0	\$8,910,246	99.4890%	\$0	\$8,864,715
156	391.020	General Office Furniture - Computer	\$12,368,892	P-156	\$0	\$12,368,892	99.4890%	\$0	\$12,305,687
157	391.040	General Office Furn - Software	\$17,143,791	P-157	\$0	\$17,143,791	99.4890%	\$0	\$17,056,186
158	391.050	General Office - Computer Systems Dev.	\$0	P-158	\$0	\$0	99.4890%	\$0	\$0
159	394.000	General Tools - Elec	\$44,047	P-159	\$0	\$44,047	99.4890%	\$0	\$43,822
160	397.000	General Communication Equip-Elec	\$1,801,203	P-160	\$0	\$1,801,203	99.4890%	\$0	\$1,791,999
161	398.000	General Misc Equip - Elec	\$422,825	P-161	\$0	\$422,825	99.4890%	\$0	\$420,664
162		TOTAL ECORP - GPE - AQUILA	\$49,077,844		\$0	\$49,077,844		\$0	\$48,827,056
163		UCU COMMON GENERAL PLANT							
164	389.000	Land & Land Rights - UCU	\$0	P-164	\$0	\$0	99.4890%	\$0	\$0
165	390.000	Structures & Improvements Owned - UCU	\$0	P-165	\$0	\$0	99.4890%	\$0	\$0
166	390.051	Structures & Improvements Leased - UCU	\$0	P-166	\$0	\$0	99.4890%	\$0	\$0
167	391.000	Gen Office Furniture & Equipment	\$0	P-167	\$0	\$0	99.4890%	\$0	\$0
168	391.020	Gen Office Furniture - Computer - UCU	\$0	P-168	\$0	\$0	99.4890%	\$0	\$0

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UCU	Plant	Description	Cost	Plant	Cost	Cost	Rate	Cost	Rate
169	391.040	Computer Software - UCU	\$0	P-169	\$0	\$0	99.4890%	\$0	\$0
170	391.050	Computer System Developments - UCU	\$0	P-170	\$0	\$0	99.4890%	\$0	\$0
171	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-171	\$0	\$0	99.4890%	\$0	\$0
172	392.050	Gen Transportation Equip Med Trucks	\$0	P-172	\$0	\$0	99.4890%	\$0	\$0
173	394.000	Tools, Shop, and Garage Equipment - UCU	\$0	P-173	\$0	\$0	99.4890%	\$0	\$0
174	395.000	Lab Equipment - UCU	\$0	P-174	\$0	\$0	99.4890%	\$0	\$0
175	397.000	Communications Equipment - UCU	\$0	P-175	\$0	\$0	99.4890%	\$0	\$0
176	398.000	Miscellaneous Equipment - UCU	\$0	P-176	\$0	\$0	99.4890%	\$0	\$0
177		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0

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Adjustments to Plant in Service

Item	Number	Description	Amount	Amount
		Organization		
		No Adjustment	\$0	\$0
		Transmission Substation		
		1. No Adjustment	\$0	\$0
		Transmission Line and Cable Transmission		
		1. To remove Crossroads Energy Center Transmission Plant. (Hyneman)	-\$21,901,183	\$0
		Substation Equipment		
		No Adjustment	\$0	\$0
		Substation Improvement		
		No Adjustment	\$0	\$0
		Build Plant Equipment		
		No Adjustment	\$0	\$0
		Build Plant Equipment		
		No Adjustment	\$0	\$0
		Build Plant Equipment		
		No Adjustment	\$0	\$0
		Build Plant Equipment		
		No Adjustment	\$0	\$0
		Build Plant Equipment		
		No Adjustment	\$0	\$0

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Account	Description	Amount	Amount
	No Adjustment	\$0	\$0
P-20	Structures & Improvements - JEC		
	1. To include JEC Common Plant. (Staff)	\$111,129	\$0
P-20	Structures & Improvements - JEC		
	1. To include JEC Common Plant. (Staff)	\$408,424	\$0
P-21	Rolling Plant Equipment - JEC		
	1. To include JEC Common Plant. (Staff)	\$1,431,219	\$0
P-22	Rolling Plant Equipment - JEC		
	No Adjustment	\$0	\$0
P-23	Rolling Plant Equipment - JEC		
	No Adjustment	\$0	\$0
P-24	Rolling Plant Equipment - JEC		
	No Adjustment	\$0	\$0
P-25	Rolling Plant Equipment - JEC		
	1. To include JEC Common Plant. (Staff)	\$31,924	\$0
P-26	Other Production - Other Wind		
	No Adjustment	\$0	\$0
P-27	Other Production - Other Wind		
	No Adjustment	\$0	\$0
P-28	Structures & Improvements - NV & KE		
	No Adjustment	\$0	\$0

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Item	Plant in Service / Depreciation / Other	WDA #	Adjustment Amount	Adjustment Amount	Impact on Total	Impact on Total
P-13	No Adjustment		\$0		\$0	
P-17	No Adjustment		\$0		\$0	
P-23	No Adjustment		\$0		\$0	
P-29	No Adjustment		\$0		\$0	
P-31	No Adjustment		\$0		\$0	
P-32	No Adjustment		\$0		\$0	
P-33	No Adjustment		\$0		\$0	
P-34	No Adjustment		\$0		\$0	
P-35	No Adjustment		\$0		\$0	
P-36	No Adjustment		\$0		\$0	
P-37	No Adjustment		\$0		\$0	
P-38	No Adjustment		\$0		\$0	

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Account Number	Description	2007	2008
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0
P-100	Line 49-21000000000000000000		
	No Adjustment	\$0	\$0

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	1. To remove South Harper plant from rate base. (Hyneman)		-\$1,034,874
			\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$9,787,738
			\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$4,004,628
			\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$68,652,846
			\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$17,250,000
			\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$17,778,919
			\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$129,870
			\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$427,390
			\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$8,337,618
			\$0

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Account Number	Description	Amount	Impact
	1. To remove Crossroads plant from rate base. (Hyneman)	-\$2,449,833	\$0
	1. To remove Crossroads plant from rate base. (Hyneman)	-\$91,875,136	\$0
	1. To remove Crossroads plant from rate base. (Hyneman)	-\$11,555,555	\$0
	1. To remove Crossroads plant from rate base. (Hyneman)	-\$4,157,869	\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)	\$1,034,874	\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)	\$9,787,738	\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)	\$4,004,628	\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)	\$68,652,846	\$0

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	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$17,250,000	\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$17,778,919	\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$129,870	\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$0	\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$5,142,029	\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$2,102,714	\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$36,255,099	\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$9,217,285	\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$9,447,889	\$0

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Description	Amount	Amount	Amount
1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$66,435	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
1. To include transmission plant for Prudent Turbines 4-5. (Hyneman)		\$2,211,353	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0

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Account Number	Description	Amount	Amount	Amount
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0

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Account Description	Group Number	Adjustment Amount	Additional Adjustment
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
No Adjustment		\$0	\$0
1. To remove Liberty Service Center from plant in service. (Majors)		-\$13,468	\$0
1. To remove Liberty Service Center from plant in service. (Majors)		-\$917,461	\$0
No Adjustment		\$0	\$0

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Number	Plant in Service Adjustments Description	Account Number	Original Amount	Proposed Adjustments
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$10,859	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0

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Number	Description of adjustments	2007 Amount	2008 Amount	2009 Amount	2010 Amount
	No Adjustment		\$0		\$0
12-10	General Office Equipment				
	No Adjustment		\$0		\$0
12-11	General Office Furniture				
	No Adjustment		\$0		\$0
12-12	General Office				
	No Adjustment		\$0		\$0
12-13	General Communication Equip - Elec				
	No Adjustment		\$0		\$0
12-14	General Misc Equip - Elec				
	No Adjustment		\$0		\$0
12-15	General Misc Equip - Other				
	No Adjustment		\$0		\$0
12-16	Structural Improvements - Buildings				
	No Adjustment		\$0		\$0
12-17	General Office/Commercial Equipment				
	No Adjustment		\$0		\$0
12-18	General Office Furniture/Commercial				

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Number	Description	Quantity	Amount	Amount
	No Adjustment		\$0	\$0
11-169	Computer Software - O&M		\$0	\$0
	No Adjustment		\$0	\$0
12-171	Computer System Development - O&M		\$0	\$0
	No Adjustment		\$0	\$0
12-172	Computer Software - O&M - Misc. Elec.		\$0	\$0
	No Adjustment		\$0	\$0
12-173	Computer Software - O&M - Misc. Elec.		\$0	\$0
	No Adjustment		\$0	\$0
12-174	Computer Software - O&M - Misc. Elec.		\$0	\$0
	No Adjustment		\$0	\$0
12-175	Computer Software - O&M - Misc. Elec.		\$0	\$0
	No Adjustment		\$0	\$0
12-176	Computer Software - O&M - Misc. Elec.		\$0	\$0
	No Adjustment		\$0	\$0
Total P&M Adjustments				

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1		INTANGIBLE PLANT			
2	301.000	Organization	\$21,553	0.0000%	\$0
3	303.010	Misc Intang- Subst (like 353)	\$208,004	0.00%	\$0
4	303.010	Misc Intangible - Crossroads Transmission Plant	\$0	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$229,557		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		SIBLEY PRODUCTION PLANT			
9	310.000	Land & Land Rights - Sibley	\$394,802	0.0000%	\$0
10	311.000	Structures & Improvements - Sibley	\$39,322,429	1.7000%	\$668,481
11	312.000	Boiler Plant Equipment - Sibley	\$153,047,746	2.1000%	\$3,214,003
12	312.020	Boiler Pollution Equipment - Sibley	\$2,200,726	2.1000%	\$46,215
13	314.000	Turbogenerator Units - Sibley	\$58,718,290	2.3100%	\$1,356,392
14	315.000	Access. Electrical Equipment - Sibley	\$15,207,456	2.3100%	\$351,292
15	316.000	Misc. Power Plant Equipment - Sibley	\$644,985	2.0400%	\$13,158
16		Production: Act 312 : Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
17		TOTAL SIBLEY PRODUCTION PLANT	\$269,536,434		\$5,649,541
18		JEFFREY ENERGY CENTER PRODUCTION PLANT			
19	310.000	Land & Land Rights - JEC	\$376,577	0.0000%	\$0
20	311.000	Structures & Improvements - JEC	\$18,994,036	1.7000%	\$322,899
21	312.000	Boiler Plant Equipment - JEC	\$62,003,162	2.1000%	\$1,302,066
22	312.020	Boiler Pollution Equipment - JEC	\$2,195,553	2.1000%	\$46,107
23	314.000	Turbogenerator Units - JEC	\$18,447,492	2.3100%	\$426,137
24	315.000	Access. Electrical Equipment - JEC	\$6,491,740	2.3100%	\$149,959
25	316.000	Misc. Power Plant Equipment - JEC	\$2,288,134	2.0400%	\$46,678
26	343.010	Other Production - Other Wind	\$181,654	3.3300%	\$6,049
27		TOTAL JEFFREY ENERGY CENTER PRODUCTION PLANT	\$110,978,348		\$2,299,895
28		TOTAL STEAM PRODUCTION	\$380,514,782		\$7,949,436
29		NUCLEAR PRODUCTION			
30		TOTAL NUCLEAR PRODUCTION	\$0		\$0
31		HYDRAULIC PRODUCTION			
32		TOTAL HYDRAULIC PRODUCTION	\$0		\$0

Accounting Schedule: 5
Sponsor: Karen Herrington
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Depreciation Expense

Missouri Public Service - Electric					
33		OTHER PRODUCTION			
34		NEVADA & KCI COMBUSTION TURBINES			
35	340.000	Land & Land Rights - NV & KCI	\$59,617	0.0000%	\$0
36	341.000	Structures & Improvements - NV & KCI	\$724,221	1.6800%	\$12,167
37	342.000	Fuel Holders, Producers, and Access. - NV & KCI	\$910,330	2.8900%	\$26,309
38	343.000	Prime Movers - NV & KCI	\$1,434,805	2.8900%	\$41,466
39	344.000	Generators - NV & KCI	\$2,275,897	2.8900%	\$65,773
40	345.000	Access. Electrical Equip. - NV & KCI	\$858,342	2.2400%	\$19,227
41	346.000	Misc. Power Plant Equipment - NV & KCI	\$0	2.0000%	\$0
42		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
43		TOTAL NEVADA & KCI COMBUSTION TURBINES	\$6,263,212		\$164,942
44		RALPH GREEN COMBUSTION TURBINE			
45	340.000	Land & Land Rights - RG	\$11,321	0.0000%	\$0
46	341.000	Structures & Improvements - RG	\$1,282,641	1.6800%	\$21,548
47	342.000	Fuel Holders and Accessories - RG	\$440,656	2.8900%	\$12,735
48	343.000	Prime Movers - RG	\$5,326,240	2.8900%	\$153,928
49	344.000	Generators - RG	\$6,364,598	2.8900%	\$183,937
50	345.000	Accessory Electrical Equipment - RG	\$1,154,271	2.2400%	\$25,856
51	346.000	Misc. Power Plant Equipment - RG	\$19,904	2.0000%	\$398
52		TOTAL RALPH GREEN COMBUSTION TURBINE	\$14,599,631		\$398,402
53		GREENWOOD ENERGY CENTER PLANT			
54	340.000	Land & Land Rights - GEC	\$232,540	0.0000%	\$0
55	341.000	Structures & Improvements - GEC	\$2,749,825	1.6800%	\$46,197
56	342.000	Fuel Holders & Accessories - GEC	\$3,350,000	2.8900%	\$96,815
57	343.000	Prime Movers - GEC	\$33,946,430	2.8900%	\$981,052
58	344.000	Generators - GEC	\$9,806,293	2.8900%	\$283,402
59	345.000	Accessory Electrical Equipment - GEC	\$5,210,960	2.2400%	\$116,726
60	346.000	Misc. Power Plant Equipment - GEC	\$5,259	2.0000%	\$105
61		TOTAL GREENWOOD ENERGY CENTER PLANT	\$55,301,307		\$1,524,297
62		SOUTH HARPER COMBUSTION TURBINES			
63	340.000	Land & Land Rights - SH	\$0	0.0000%	\$0
64	341.000	Structures & Improvements - SH	\$0	1.6800%	\$0
65	342.000	Fuel Holders & Accessories - SH	\$0	2.8900%	\$0
66	343.000	Prime Movers - SH	\$0	2.8900%	\$0

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Line Number	Amount	Description	Cost	Rate	Expense
67	344.000	Generators - SH	\$0	2.8900%	\$0
68	345.000	Accessory Electrical Equipment - SH	\$0	2.2400%	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$0	2.0000%	\$0
70		TOTAL SOUTH HARPER COMBUSTION TURBINES	\$0		\$0
71		CROSSROADS PRODUCTION			
72	340.000	Oth Prod - Land - Elec	\$0	0.0000%	\$0
73	341.000	Oth Prod - Structures - Elec	\$0	1.6800%	\$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$0	2.8900%	\$0
75	344.000	Oth Prod Generators - Elec	\$0	2.8900%	\$0
76	345.000	Oth Prod Accessory Equip - Elec	\$0	2.2400%	\$0
77	346.000	Oth Prod - Misc Pwr Plt Equip - Elec	\$0	2.0000%	\$0
78		TOTAL CROSSROADS PRODUCTION	\$0		\$0
79		PRUDENT TURBINES 1-3			
80	340.000	Land & Land Rights - PT 1-3	\$1,029,907	0.0000%	\$0
81	341.000	Structures & Improvements - PT 1-3	\$9,740,757	1.6800%	\$163,645
82	342.000	Fuel Holders & Accessories - PT 1-3	\$3,985,406	2.8900%	\$115,178
83	343.000	Prime Movers - PT 1-3	\$68,323,312	2.8900%	\$1,974,544
84	344.000	Generators - PT 1-3	\$17,167,200	2.8900%	\$496,132
85	345.000	Accessory Electrical Equipment- PT 1-3	\$17,693,580	2.2400%	\$396,336
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$129,247	2.0000%	\$2,585
87		TOTAL PRUDENT TURBINES 1-3	\$118,069,409		\$3,148,420
88		PRUDENT TURBINES 4-5			
89	340.000	Land & Land Rights - PT 4-5	\$0	0.0000%	\$0
90	341.000	Structures & Improvements - PT 4-5	\$5,117,347	1.6800%	\$85,971
91	342.000	Fuel Holders & Accessories - PT 4-5	\$2,092,621	2.8900%	\$60,477
92	343.000	Prime Movers - PT 4-5	\$36,081,075	2.8900%	\$1,042,743
93	344.000	Generators - PT 4-5	\$9,173,042	2.8900%	\$265,101
94	345.000	Accessory Electrical Equipment- PT 4-5	\$9,402,539	2.2400%	\$210,617
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$66,116	2.0000%	\$1,322
96		TOTAL PRUDENT TURBINES 4-5	\$61,932,740		\$1,666,231
97		TOTAL OTHER PRODUCTION	\$256,166,299		\$6,902,292
98		TOTAL PRODUCTION PLANT	\$636,681,081		\$14,851,728
99		TRANSMISSION PLANT			
100	350.000	Land & Land Rights - TP	\$2,319,193	0.0000%	\$0
101	350.040	Trsm Land Rights - Depreciable	\$12,256,784	0.0000%	\$0
102	352.000	Structures & Improvements - TP	\$6,902,338	1.7500%	\$120,791
103	353.000	Station Equipment - TP	\$100,571,960	1.7300%	\$1,739,895
104	354.000	Towers and Fixtures - TP	\$322,086	1.9800%	\$6,377
105	355.000	Poles and Fixtures - TP	\$69,381,756	2.9100%	\$2,019,009

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106	356.000	Overhead Conductors & Devices - TP	\$46,660,623	2.7300%	\$1,273,835
107	358.000	Underground Conductors & Devices - TP	\$58,146	1.3300%	\$773
108		Transmission - Act 355 Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
109		TOTAL TRANSMISSION PLANT	\$238,472,886		\$5,160,680
110		DISTRIBUTION PLANT			
111	360.000	Land and Land Rights - DP	\$4,853,273	0.0000%	\$0
112	360.010	Dist - Land Rights - Elec	\$266,707	0.0000%	\$0
113	360.020	Dist - Land Leased	\$22,106	0.0000%	\$0
114	361.000	Structures & Improvements - DP	\$7,988,388	1.6700%	\$133,406
115	362.000	Station Equipment - DP	\$88,794,878	1.7300%	\$1,536,151
116	364.000	Poles, Towers, & Fixtures - DP	\$130,983,103	3.7800%	\$4,951,161
117	365.000	Overhead Conductors & Devices - DP	\$91,275,334	2.1700%	\$1,980,675
118	366.000	Underground Conduit - DP	\$40,029,233	1.8300%	\$732,535
119	367.000	Underground Conductors & Devices - DP	\$94,313,271	2.5600%	\$2,414,420
120	368.000	Line Transformers - DP	\$145,634,661	3.1700%	\$4,616,619
121	369.100	Services - Overhead - DP	\$13,515,678	3.6400%	\$491,971
122	369.200	Services - Underground - DP	\$49,266,790	2.1800%	\$1,074,016
123	370.001	Meters - DP	\$25,063,865	1.9100%	\$478,720
124	370.002	Meters - PURPA Load Research	\$2,034,345	6.6700%	\$135,691
125	371.000	Installation On Customer's Premises	\$14,170,815	4.3200%	\$612,179
126	373.000	Street Lighting and Signal Systems - DP	\$26,962,946	3.5000%	\$943,703
127		Distribution: Act 362,364,367,368: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
128		TOTAL DISTRIBUTION PLANT	\$735,175,393		\$20,101,247
129		GENERAL PLANT			
130	389.000	Land and Land Rights - GP	\$992,885	0.0000%	\$0
131	390.000	Structures & Improvements - GP	\$13,740,122	1.8800%	\$258,314
132	390.051	Structures & Improvements - Leased	\$37,378	0.0000%	\$0
133	391.000	Office Furniture & Equipment - GP	\$2,125,270	3.3300%	\$70,771
134	391.020	Gen Office Furniture - Computer	\$2,485,003	10.0000%	\$248,500
135	391.030	Computer Hardware - GP	\$0	10.0000%	\$0
136	391.040	Computer Software - GP	\$701,559	10.0000%	\$70,156
137	391.050	Computer Systems Development	\$0	10.0000%	\$0
138	392.000	Gen Transportation - Auto - Elec	\$91,047	9.3000%	\$8,467
139	392.010	Gen Transportation - Light Trucks	\$129,884	9.3000%	\$12,079
140	392.020	Gen Transportation - Heavy Trucks	\$645,409	9.3000%	\$60,023
141	392.004	Gen Transportation - Trailers	\$525,598	9.3000%	\$48,881
142	392.005	Gen Transportation - Med Trucks	\$359,905	9.3000%	\$33,471
143	393.000	Stores Equipment - GP	\$107,176	3.3300%	\$3,569
144	394.000	Tools, Shop, & Garage Equipment - GP	\$4,339,425	3.3700%	\$146,239
145	395.000	Laboratory Equipment - GP	\$2,041,375	3.3000%	\$67,365
146	396.010	Power Operated Equipment - Short Life	\$3,413,035	4.7500%	\$162,119
147	396.002	Power Operated Equipment - Long Life	\$0	0.0000%	\$0

Accounting Schedule: 5
Sponsor: Karen Herrington
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Schedule RAK-6

Missouri Public Service - Electric
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Depreciation Expense

Line	Code	Description	Value	Rate	Expense
148	397.000	Communications Equipment - GP	\$9,104,979	3.3300%	\$303,196
149	398.000	Miscellaneous Equipment - GP	-\$28,324	3.7600%	-\$1,065
150		TOTAL GENERAL PLANT	\$40,811,726		\$1,492,085
151		ECORP - GPE - AQUILA			
152	389.000	General Land Elec	\$28,612	0.0000%	\$0
153	390.000	General Structures & Impr. Elec	\$8,315,371	1.6700%	\$138,867
154	390.001	General Structures & Impr. Elec- Other	\$0	0.0000%	\$0
155	391.000	General Office Furn & Eq. Elec.	\$8,864,715	3.3300%	\$295,195
156	391.020	General Office Furniture - Computer	\$12,305,687	10.0000%	\$1,230,569
157	391.040	General Office Furn - Software	\$17,056,186	10.0000%	\$1,705,619
158	391.050	General Office - Computer Systems Dev.	\$0	0.0000%	\$0
159	394.000	General Tools - Elec	\$43,822	0.0000%	\$0
160	397.000	General Communication Equip-Elec	\$1,791,999	3.3300%	\$59,674
161	398.000	General Misc Equip - Elec	\$420,664	0.0000%	\$0
162		TOTAL ECORP - GPE - AQUILA	\$48,827,056		\$3,429,924
163		UCU COMMON GENERAL PLANT			
164	389.000	Land & Land Rights - UCU	\$0	0.0000%	\$0
165	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
166	390.051	Structures & Improvements Leased - UCU	\$0	0.0000%	\$0
167	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
168	391.020	Gen Office Furniture - Computer - UCU	\$0	0.0000%	\$0
169	391.040	Computer Software - UCU	\$0	0.0000%	\$0
170	391.050	Computer System Developments - UCU	\$0	0.0000%	\$0
171	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
172	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
173	394.000	Tools, Shop, and Garage Equipment - UCU	\$0	0.0000%	\$0
174	395.000	Lab Equipment - UCU	\$0	0.0000%	\$0
175	397.000	Communications Equipment - UCU	\$0	0.0000%	\$0
176	398.000	Miscellaneous Equipment - UCU	\$0	0.0000%	\$0
177		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0

Missouri Public Service - Electric
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Accumulated Depreciation Reserve

Line Number	Account Number	Description	Cost	Recovery Method	Accumulated Depreciation	Net Book Value	Rate	Accumulated Depreciation Reserve	Net Book Value
1		INTANGIBLE PLANT							
2	301.000	Organization	\$6,530	R-2	\$0	\$6,530	99.4890%	\$0	\$6,497
3	303.010	Misc Intang- Subst (like 353)	\$2,761	R-3	\$0	\$2,761	99.4890%	\$0	\$2,747
4	303.010	Misc Intangible - Crossroads Transmission Plant	\$3,148,295	R-4	-\$3,148,295	\$0	99.4890%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$3,157,586		-\$3,148,295	\$9,291		\$0	\$9,244
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		SIBLEY PRODUCTION PLANT							
9	310.000	Land & Land Rights - Sibley	\$0	R-9	\$0	\$0	99.5200%	\$0	\$0
10	311.000	Structures & Improvements - Sibley	\$26,587,769	R-10	\$0	\$26,587,769	99.5200%	\$0	\$26,460,148
11	312.000	Boiler Plant Equipment - Sibley	\$82,773,041	R-11	\$0	\$82,773,041	99.5200%	\$0	\$82,375,730
12	312.020	Boiler Pollution Equipment - Sibley	\$253,496	R-12	\$0	\$253,496	99.5200%	\$0	\$252,279
13	314.000	Turbogenerator Units - Sibley	\$30,924,047	R-13	\$0	\$30,924,047	99.5200%	\$0	\$30,775,612
14	315.000	Access. Electrical Equipment - Sibley	\$10,661,833	R-14	\$0	\$10,661,833	99.5200%	\$0	\$10,610,656
15	316.000	Misc. Power Plant Equipment - Sibley	\$469,956	R-15	\$0	\$469,956	99.5200%	\$0	\$467,700
16		Production: Act 312 : Salvage & Removal: Retirements not classified	-\$1,717,666	R-16	\$0	-\$1,717,666	99.5200%	\$0	-\$1,709,361
17		TOTAL SIBLEY PRODUCTION PLANT	\$149,952,536		\$0	\$149,952,536		\$0	\$149,232,764
18		JEFFREY ENERGY CENTER PRODUCTION PLANT							
19	310.000	Land & Land Rights - JEC	\$0	R-19	\$0	\$0	99.5200%	\$0	\$0
20	311.000	Structures & Improvements - JEC	\$15,408,929	R-20	\$356,638	\$15,765,567	99.5200%	\$0	\$15,689,892
21	312.000	Boiler Plant Equipment - JEC	\$43,529,023	R-21	\$1,266,909	\$44,795,932	99.5200%	\$0	\$44,580,912
22	312.020	Boiler Pollution Equipment - JEC	\$171,172	R-22	\$0	\$171,172	99.5200%	\$0	\$170,350
23	314.000	Turbogenerator Units - JEC	\$7,789,620	R-23	\$0	\$7,789,620	99.5200%	\$0	\$7,752,230
24	315.000	Access. Electrical Equipment - JEC	\$4,712,568	R-24	\$0	\$4,712,568	99.5200%	\$0	\$4,689,948
25	316.000	Misc. Power Plant Equipment - JEC	\$511,608	R-25	\$29,257	\$540,865	99.5200%	\$0	\$536,269
26	343.010	Other Production - Other Wind	\$61,280	R-26	\$0	\$61,280	99.5200%	\$0	\$60,986
27		TOTAL JEFFREY ENERGY CENTER PRODUCTION PLANT	\$72,184,200		\$1,652,804	\$73,837,004		\$0	\$73,482,587
28		TOTAL STEAM PRODUCTION	\$222,136,736		\$1,652,804	\$223,789,540		\$0	\$222,715,351
29		NUCLEAR PRODUCTION							
30		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
31		HYDRAULIC PRODUCTION							
32		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
33		OTHER PRODUCTION							
34		NEVADA & KCI COMBUSTION TURBINES							
35	340.000	Land & Land Rights - NV & KCI	\$0	R-35	\$0	\$0	99.5200%	\$0	\$0
36	341.000	Structures & Improvements - NV & KCI	\$280,929	R-36	\$0	\$280,929	99.5200%	\$0	\$279,581
37	342.000	Fuel Holders, Producers, and Access. - NV & KCI	\$236,684	R-37	\$0	\$236,684	99.5200%	\$0	\$235,548
38	343.000	Prime Movers - NV & KCI	\$511,018	R-38	\$0	\$511,018	99.5200%	\$0	\$508,565
39	344.000	Generators - NV & KCI	\$1,780,064	R-39	\$0	\$1,780,064	99.5200%	\$0	\$1,771,520
40	345.000	Access. Electrical Equip. - NV & KCI	\$775,740	R-40	\$0	\$775,740	99.5200%	\$0	\$772,016
41	346.000	Misc. Power Plant Equipment - NV & KCI	\$0	R-41	\$0	\$0	99.5200%	\$0	\$0
42		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$83,984	R-42	\$0	\$83,984	99.5200%	\$0	\$83,581
43		TOTAL NEVADA & KCI COMBUSTION TURBINES	\$3,668,419		\$0	\$3,668,419		\$0	\$3,650,811
44		RALPH GREEN COMBUSTION TURBINE							
45	340.000	Land & Land Rights - RG	\$0	R-45	\$0	\$0	99.5200%	\$0	\$0
46	341.000	Structures & Improvements - RG	\$433,124	R-46	\$0	\$433,124	99.5200%	\$0	\$431,045
47	342.000	Fuel Holders and Accessories - RG	\$77,844	R-47	\$0	\$77,844	99.5200%	\$0	\$77,470

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Line Number	Account Number	Description	Original Cost	Recovery Method	Accumulated Depreciation	Net Book Value	Rate	Accumulated Depreciation	Net Book Value
48	343.000	Prime Movers - RG	\$1,900,220	R-48	\$0	\$1,900,220	99.5200%	\$0	\$1,891,099
49	344.000	Generators - RG	\$4,332,104	R-49	\$0	\$4,332,104	99.5200%	\$0	\$4,311,310
50	345.000	Accessory Electrical Equipment - RG	\$696,604	R-50	\$0	\$696,604	99.5200%	\$0	\$693,260
51	346.000	Misc. Power Plant Equipment - RG	-\$1,674	R-51	\$0	-\$1,674	99.5200%	\$0	-\$1,666
52		TOTAL RALPH GREEN COMBUSTION TURBINE	\$7,438,222		\$0	\$7,438,222		\$0	\$7,402,518
53		GREENWOOD ENERGY CENTER PLANT							
54	340.000	Land & Land Rights - GEC	\$0	R-54	\$0	\$0	99.5200%	\$0	\$0
55	341.000	Structures & Improvements - GEC	\$611,066	R-55	\$0	\$611,066	99.5200%	\$0	\$608,133
56	342.000	Fuel Holders & Accessories - GEC	\$1,235,755	R-56	\$0	\$1,235,755	99.5200%	\$0	\$1,229,823
57	343.000	Prime Movers - GEC	\$7,896,838	R-57	\$0	\$7,896,838	99.5200%	\$0	\$7,858,933
58	344.000	Generators - GEC	\$2,948,602	R-58	\$0	\$2,948,602	99.5200%	\$0	\$2,934,449
59	345.000	Accessory Electrical Equipment - GEC	\$1,820,082	R-59	\$0	\$1,820,082	99.5200%	\$0	\$1,811,346
60	346.000	Misc. Power Plant Equipment - GEC	-\$15	R-60	\$0	-\$15	99.5200%	\$0	-\$15
61		TOTAL GREENWOOD ENERGY CENTER PLANT	\$14,512,328		\$0	\$14,512,328		\$0	\$14,442,669
62		SOUTH HARPER COMBUSTION TURBINES							
63	340.000	Land & Land Rights - SH	\$0	R-63	\$0	\$0	99.5200%	\$0	\$0
64	341.000	Structures & Improvements - SH	\$433,986	R-64	-\$433,986	\$0	99.5200%	\$0	\$0
65	342.000	Fuel Holders & Accessories - SH	\$418,399	R-65	-\$418,399	\$0	99.5200%	\$0	\$0
66	343.000	Prime Movers - SH	\$9,422,230	R-66	-\$9,422,230	\$0	99.5200%	\$0	\$0
67	344.000	Generators - SH	\$2,079,599	R-67	-\$2,079,599	\$0	99.5200%	\$0	\$0
68	345.000	Accessory Electrical Equipment - SH	\$1,350,309	R-68	-\$1,350,309	\$0	99.5200%	\$0	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$10,171	R-69	-\$10,171	\$0	99.5200%	\$0	\$0
70		TOTAL SOUTH HARPER COMBUSTION TURBINES	\$13,714,694		-\$13,714,694	\$0		\$0	\$0
71		CROSSROADS PRODUCTION							
72	340.000	Oth Prod - Land - Elec	\$0	R-72	\$0	\$0	99.5200%	\$0	\$0
73	341.000	Oth Prod - Structures - Elec	\$738,130	R-73	-\$738,130	\$0	99.5200%	\$0	\$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$382,955	R-74	-\$382,955	\$0	99.5200%	\$0	\$0
75	344.000	Oth Prod Generators - Elec	\$17,661,774	R-75	-\$17,661,774	\$0	99.5200%	\$0	\$0
76	345.000	Oth Prod Accessory Equip - Elec	\$1,666,051	R-76	-\$1,666,051	\$0	99.5200%	\$0	\$0
77	346.000	Oth Prod - Misc Pwr Plt Equip - Elec	\$750,917	R-77	-\$750,917	\$0	99.5200%	\$0	\$0
78		TOTAL CROSSROADS PRODUCTION	\$21,199,827		-\$21,199,827	\$0		\$0	\$0
79		PRUDENT TURBINES 1-3							
80	340.000	Land & Land Rights - PT 1-3	\$0	R-80	\$0	\$0	99.5200%	\$0	\$0
81	341.000	Structures & Improvements - PT 1-3	\$0	R-81	\$433,986	\$433,986	99.5200%	\$0	\$431,903
82	342.000	Fuel Holders & Accessories - PT 1-3	\$0	R-82	\$418,399	\$418,399	99.5200%	\$0	\$416,391
83	343.000	Prime Movers - PT 1-3	\$0	R-83	\$9,422,230	\$9,422,230	99.5200%	\$0	\$9,377,003
84	344.000	Generators - PT 1-3	\$0	R-84	\$2,079,599	\$2,079,599	99.5200%	\$0	\$2,069,617
85	345.000	Accessory Electrical Equipment- PT 1-3	\$0	R-85	\$1,350,309	\$1,350,309	99.5200%	\$0	\$1,343,828
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$0	R-86	\$10,171	\$10,171	99.5200%	\$0	\$10,122
87		TOTAL PRUDENT TURBINES 1-3	\$0		\$13,714,694	\$13,714,694		\$0	\$13,648,864
88		PRUDENT TURBINES 4-5							
89	340.000	Land & Land Rights - PT 4-5	\$0	R-89	\$0	\$0	99.5200%	\$0	\$0
90	341.000	Structures & Improvements - PT 4-5	\$0	R-90	\$272,663	\$272,663	99.5200%	\$0	\$271,354
91	342.000	Fuel Holders & Accessories - PT 4-5	\$0	R-91	\$211,366	\$211,366	99.5200%	\$0	\$210,351
92	343.000	Prime Movers - PT 4-5	\$0	R-92	\$5,551,417	\$5,551,417	99.5200%	\$0	\$5,524,770
93	344.000	Generators - PT 4-5	\$0	R-93	\$1,161,077	\$1,161,077	99.5200%	\$0	\$1,155,504
94	345.000	Accessory Electrical Equipment- PT 4-5	\$0	R-94	\$905,380	\$905,380	99.5200%	\$0	\$901,034
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$0	R-95	\$7,708	\$7,708	99.5200%	\$0	\$7,671
96		TOTAL PRUDENT TURBINES 4-5	\$0		\$8,109,611	\$8,109,611		\$0	\$8,070,684
97		TOTAL OTHER PRODUCTION	\$60,533,490		-\$13,090,216	\$47,443,274		\$0	\$47,215,546
98		TOTAL PRODUCTION PLANT	\$282,670,226		-\$11,437,412	\$271,232,814		\$0	\$269,930,897
99		TRANSMISSION PLANT							
100	350.000	Land & Land Rights - TP	\$0	R-100	\$0	\$0	99.5200%	\$0	\$0
101	350.040	Trsm Land Rights - Depreciable	\$2,707,225	R-101	\$0	\$2,707,225	99.5200%	\$0	\$2,694,230
102	352.000	Structures & Improvements - TP	\$1,657,060	R-102	\$0	\$1,657,060	99.5200%	\$0	\$1,649,106
103	353.000	Station Equipment - TP	\$32,597,968	R-103	\$122,177	\$32,720,145	99.5200%	\$0	\$32,563,088

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Line Number	Account Number	Description	Original Cost	Retirement Code	Current Cost	Rate	Accumulated Depreciation	Net Book Value
104	354.000	Towers and Fixtures - TP	\$301,645	R-104	\$0	99.5200%	\$0	\$300,197
105	355.000	Poles and Fixtures - TP	\$20,826,038	R-105	\$0	99.5200%	\$0	\$20,726,073
106	356.000	Overhead Conductors & Devices - TP	\$20,476,396	R-106	\$0	99.5200%	\$0	\$20,378,109
107	358.000	Underground Conductors & Devices - TP	\$47,892	R-107	\$0	99.5200%	\$0	\$47,862
108		Transmission - Act 355 Salvage & Removal: Retirements not classified	-\$177,791	R-108	\$0	99.5200%	\$0	-\$176,938
109		TOTAL TRANSMISSION PLANT	\$78,436,433		\$122,177		\$0	\$78,181,527
110		DISTRIBUTION PLANT						
111	360.000	Land and Land Rights - DP	\$0	R-111	\$0	99.4500%	\$0	0
112	360.010	Dist - Land Rights - Elec	\$0	R-112	\$0	99.4500%	\$0	0
113	360.020	Dist - Land Leased	\$4,883	R-113	\$0	99.4500%	\$0	4856
114	361.000	Structures & Improvements - DP	\$1,583,429	R-114	\$0	99.4500%	\$0	1574720
115	362.000	Station Equipment - DP	\$25,374,332	R-115	\$0	99.4500%	\$0	25234773
116	364.000	Poles, Towers, & Fixtures - DP	\$64,550,462	R-116	\$0	99.4500%	\$0	64195434
117	365.000	Overhead Conductors & Devices - DP	\$28,936,065	R-117	\$0	99.4500%	\$0	28776917
118	366.000	Underground Conduit - DP	\$7,215,509	R-118	\$0	99.4500%	\$0	7175824
119	367.000	Underground Conductors & Devices - DP	\$28,909,467	R-119	\$0	99.4500%	\$0	28750465
120	368.000	Line Transformers - DP	\$51,998,403	R-120	\$0	99.4500%	\$0	51712412
121	369.100	Services - Overhead - DP	\$11,594,982	R-121	\$0	99.4500%	\$0	11531210
122	369.200	Services - Underground - DP	\$23,535,987	R-122	\$0	99.4500%	\$0	23406539
123	370.001	Meters - DP	\$12,360,694	R-123	\$0	99.4500%	\$0	12292710
124	370.002	Meters - PURPA Load Research	\$2,241,609	R-124	\$0	99.4500%	\$0	2229280
125	371.000	Installation On Customer's Premises	\$8,065,678	R-125	\$0	99.4500%	\$0	8021317
126	373.000	Street Lighting and Signal Systems - DP	\$8,127,244	R-126	\$0	99.4500%	\$0	8082544
127		Distribution: Act 362,364,367,368: Salvage & Removal: Retirements not classified	-\$947,198	R-127	\$0	99.4500%	\$0	-\$941988
128		TOTAL DISTRIBUTION PLANT	\$273,551,546		\$0		\$0	\$272,047,013
129		GENERAL PLANT						
130	389.000	Land and Land Rights - GP	\$0	R-130	\$0	99.4890%	\$0	0
131	390.000	Structures & Improvements - GP	\$3,791,929	R-131	-\$229,888	99.4890%	\$0	3543839
132	390.051	Structures & Improvements - Leased	\$37,570	R-132	\$0	99.4890%	\$0	37378
133	391.000	Office Furniture & Equipment - GP	\$1,608,008	R-133	-\$2,291	99.4890%	\$0	1597512
134	391.020	Gen Office Furniture - Computer	\$710,148	R-134	\$0	99.4890%	\$0	706519
135	391.030	Computer Hardware - GP	\$0	R-135	\$0	99.4890%	\$0	0
136	391.040	Computer Software - GP	\$200,194	R-136	\$0	99.4890%	\$0	199171
137	391.050	Computer Systems Development	\$0	R-137	\$0	99.4890%	\$0	0
138	392.000	Gen Transportation - Auto - Elec	\$70,402	R-138	\$0	99.4890%	\$0	70042
139	392.010	Gen Transportation - Light Trucks	\$55,409	R-139	\$0	99.4890%	\$0	55126
140	392.020	Gen Transportation - Heavy Trucks	\$660,888	R-140	\$0	99.4890%	\$0	657511
141	392.004	Gen Transportation - Trailers	\$538,204	R-141	\$0	99.4890%	\$0	538454
142	392.005	Gen Transportation - Med Trucks	\$354,895	R-142	\$0	99.4890%	\$0	353081
143	393.000	Stores Equipment - GP	\$92,607	R-143	\$0	99.4890%	\$0	92134
144	394.000	Tools, Shop, & Garage Equipment - GP	\$3,134,658	R-144	\$0	99.4890%	\$0	3118640
145	395.000	Laboratory Equipment - GP	\$1,359,846	R-145	\$0	99.4890%	\$0	1352697
146	396.010	Power Operated Equipment - Short Life	\$2,232,925	R-146	\$0	99.4890%	\$0	2221515
147	396.002	Power Operated Equipment - Long Life	\$0	R-147	\$0	99.4890%	\$0	0
148	397.000	Communications Equipment - GP	\$7,394,317	R-148	\$0	99.4890%	\$0	7356532
149	398.000	Miscellaneous Equipment - GP	\$161,517	R-149	\$0	99.4890%	\$0	160692
150		TOTAL GENERAL PLANT	\$22,403,617		-\$232,179		\$0	\$22,058,043
151		ECORP - GPE - AQUILA						
152	389.000	General Land Elec	\$0	R-152	\$0	99.4890%	\$0	\$0
153	390.000	General Structures & Impr. Elec	-\$584,712	R-153	\$0	99.4890%	\$0	-\$581,724
154	390.001	General Structures & Impr. Elec- Other	\$2,356,242	R-154	\$0	99.4890%	\$0	\$2,344,202
155	391.000	General Office Furn & Eq. Elec.	\$652,074	R-155	\$0	99.4890%	\$0	\$648,742
156	391.020	General Office Furniture - Computer	\$9,776,909	R-156	\$12,758	99.4890%	\$0	\$9,739,642
157	391.040	General Office Furn - Software	\$7,130,671	R-157	\$2,958,887	99.4890%	\$0	\$10,038,000
158	391.050	General Office - Computer Systems Dev.	\$0	R-158	\$3,135,881	99.4890%	\$0	\$3,119,857
159	394.000	General Tools - Elec	\$44,047	R-159	\$8,965	99.4890%	\$0	\$52,741
160	397.000	General Communication Equip-Elec	\$494,802	R-160	\$0	99.4890%	\$0	\$492,274
161	398.000	General Misc Equip - Elec	\$422,825	R-161	\$25,707	99.4890%	\$0	\$446,240
162		TOTAL ECORP - GPE - AQUILA	\$20,292,868		\$6,142,198		\$0	\$26,299,974
163		UCU COMMON GENERAL PLANT						
164	389.000	Land & Land Rights - UCU	\$0	R-164	\$0	99.4890%	\$0	\$0
165	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-165	\$0	99.4890%	\$0	-\$29,772

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Post Direct Filing Through September 30, 2008
Accumulated Depreciation Reserve

Line Number	Account Number	Description	Balance	Rate	Amount	Rate	Amount	Rate	Amount
166	390.051	Structures & Improvements Leased - UCU	-\$15,254	R-166	\$0	-\$15,254	99.4890%	\$0	-\$15,176
167	391.000	Gen Office Furniture & Equipment	-\$228,633	R-167	\$0	-\$228,633	99.4890%	\$0	-\$227,465
168	391.020	Gen Office Furniture - Computer - UCU	-\$5,248,745	R-168	\$0	-\$5,248,745	99.4890%	\$0	-\$5,221,924
169	391.040	Computer Software - UCU	-\$4,830,588	R-169	\$0	-\$4,830,588	99.4890%	\$0	-\$4,805,904
170	391.050	Computer System Developments - UCU	-\$2,111,548	R-170	\$0	-\$2,111,548	99.4890%	\$0	-\$2,100,758
171	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-171	\$0	-\$158	99.4890%	\$0	-\$157
172	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-172	\$0	-\$1,403	99.4890%	\$0	-\$1,396
173	394.000	Tools, Shop, and Garage Equipment - UCU	-\$15,220	R-173	\$0	-\$15,220	99.4890%	\$0	-\$15,142
174	395.000	Lab Equipment - UCU	-\$10,810	R-174	\$0	-\$10,810	99.4890%	\$0	-\$10,755
175	397.000	Communications Equipment - UCU	-\$1,511,306	R-175	\$0	-\$1,511,306	99.4890%	\$0	-\$1,503,583
176	398.000	Miscellaneous Equipment - UCU	-\$72,431	R-176	\$0	-\$72,431	99.4890%	\$0	-\$72,081
177		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,004,093
TOTAL DEPRECIATION RESERVE			\$0		\$0			\$0	-\$14,004,093

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Adjustments for Depreciation Reserve

Account Number	Description	Account Number	Adjustment Amount	Balance Forward
	Capital			
	No Adjustment		\$0	\$0
	Insurance - Hyneman			
	1. No Adjustment		\$0	\$0
	Plant and Equipment - Crossroads Transmission			
	1. To remove Crossroads Energy Center transmission plant reserve. (Hyneman)		-\$3,148,295	\$0
	Plant and Equipment - Sibley			
	No Adjustment		\$0	\$0
	Plant and Equipment - Various Sites			
	No Adjustment		\$0	\$0
	Plant and Equipment - Hyneman - Sibley			
	No Adjustment		\$0	\$0
	Plant and Equipment - Hyneman - Sibley			
	No Adjustment		\$0	\$0
	Plant and Equipment - Hyneman - Sibley			
	No Adjustment		\$0	\$0
	Plant and Equipment - Hyneman - Sibley			
	No Adjustment		\$0	\$0

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Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Account	Description	Amount	Adjustment
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	1. To include JEC Common plant reserve. (Staff)	\$356,638	\$0
	1. To include JEC Common plant reserve. (Staff)	\$1,266,909	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	1. To include JEC Common plant reserve. (Staff)	\$29,257	\$0
	No Adjustment	\$0	\$0

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Adjustments for Depreciation Reserve

Account	Account Description	Balance	Change	Balance
	No Adjustment		\$0	\$0
	Structures, Improvements, ETC.		\$0	\$0
	No Adjustment		\$0	\$0
	Right of Way, Poles and Accessories		\$0	\$0
	No Adjustment		\$0	\$0
	Transmission Lines		\$0	\$0
	No Adjustment		\$0	\$0
	Substations		\$0	\$0
	No Adjustment		\$0	\$0
	Electric Plant		\$0	\$0
	No Adjustment		\$0	\$0
	Depreciation Reserve		\$0	\$0
	No Adjustment		\$0	\$0
	Other		\$0	\$0
	No Adjustment		\$0	\$0
	Right of Way, Poles and Accessories		\$0	\$0
	No Adjustment		\$0	\$0

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Adjustments for Depreciation Reserve

Account Number	Description	2007	2008	2009
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0

Missouri Public Service - Electric
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Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Account	Description	2007	2008	2009
1000	Electric Power Plant and Equipment - SE			
	No Adjustment		\$0	\$0
1000	Electric Power Plant and Equipment - SE			
	1. To remove South Harper reserve from rate base. (Hyneman)		\$0	\$0
1000	Electric Power Plant and Equipment - SE			
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$433,986	\$0
1000	Electric Power Plant and Equipment - SE			
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$418,399	\$0
1000	Electric Power Plant and Equipment - SE			
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$9,422,230	\$0
1000	Electric Power Plant and Equipment - SE			
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$2,079,599	\$0
1000	Electric Power Plant and Equipment - SE			
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$1,350,309	\$0
1000	Electric Power Plant and Equipment - SE			
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$10,171	\$0
1000	Electric Power Plant and Equipment - SE			

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Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

	1. To remove Crossroads reserve from rate base. (Hyneman)		\$0	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$738,130	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$382,955	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$17,661,774	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$1,666,051	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$750,917	\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$0	\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$433,986	\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$418,399	\$0

Missouri Public Service - Electric
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Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Account Name	Account Number	Account Description	Amount	Amount
		1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)	\$9,422,230	\$0
		1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)	\$2,079,599	\$0
		1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)	\$1,350,309	\$0
		1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)	\$10,171	\$0
		1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)	\$0	\$0
		1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)	\$272,663	\$0
		1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)	\$211,366	\$0
		1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)	\$5,551,417	\$0

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Adjustments for Depreciation Reserve

	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$1,161,077	\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$905,380	\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$7,708	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	1. To include transmission plant reserve for Prudent Turbines 4-5. (Hyneman)		\$122,177	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0

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Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Account Number	Description	Amount	Amount	Amount
	Underground Cables			
	No Adjustment		\$0	\$0
	Transmission Line Removal			
	No Adjustment		\$0	\$0
	Overhead Lines			
	No Adjustment		\$0	\$0
	Overhead Cables			
	No Adjustment		\$0	\$0
	Overhead Lines			
	No Adjustment		\$0	\$0
	Overhead Cables			
	No Adjustment		\$0	\$0
	Overhead Lines			
	No Adjustment		\$0	\$0
	Overhead Cables			
	No Adjustment		\$0	\$0
	Overhead Lines			
	No Adjustment		\$0	\$0

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Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Accounting Schedule	Description	2007	2008
7	No Adjustment		\$0
8	No Adjustment		\$0
9	No Adjustment		\$0
10	No Adjustment		\$0
11	No Adjustment		\$0
12	No Adjustment		\$0
13	No Adjustment		\$0
14	No Adjustment		\$0
15	No Adjustment		\$0
16	No Adjustment		\$0
17	No Adjustment		\$0
18	No Adjustment		\$0
19	No Adjustment		\$0
20	No Adjustment		\$0
21	No Adjustment		\$0
22	No Adjustment		\$0
23	No Adjustment		\$0
24	No Adjustment		\$0
25	No Adjustment		\$0
26	No Adjustment		\$0
27	No Adjustment		\$0
28	No Adjustment		\$0
29	No Adjustment		\$0
30	No Adjustment		\$0
31	No Adjustment		\$0
32	No Adjustment		\$0
33	No Adjustment		\$0
34	No Adjustment		\$0
35	No Adjustment		\$0
36	No Adjustment		\$0
37	No Adjustment		\$0
38	No Adjustment		\$0
39	No Adjustment		\$0
40	No Adjustment		\$0
41	No Adjustment		\$0
42	No Adjustment		\$0
43	No Adjustment		\$0
44	No Adjustment		\$0
45	No Adjustment		\$0
46	No Adjustment		\$0
47	No Adjustment		\$0
48	No Adjustment		\$0
49	No Adjustment		\$0
50	No Adjustment		\$0
51	No Adjustment		\$0
52	No Adjustment		\$0
53	No Adjustment		\$0
54	No Adjustment		\$0
55	No Adjustment		\$0
56	No Adjustment		\$0
57	No Adjustment		\$0
58	No Adjustment		\$0
59	No Adjustment		\$0
60	No Adjustment		\$0
61	No Adjustment		\$0
62	No Adjustment		\$0
63	No Adjustment		\$0
64	No Adjustment		\$0
65	No Adjustment		\$0
66	No Adjustment		\$0
67	No Adjustment		\$0
68	No Adjustment		\$0
69	No Adjustment		\$0
70	No Adjustment		\$0
71	No Adjustment		\$0
72	No Adjustment		\$0
73	No Adjustment		\$0
74	No Adjustment		\$0
75	No Adjustment		\$0
76	No Adjustment		\$0
77	No Adjustment		\$0
78	No Adjustment		\$0
79	No Adjustment		\$0
80	No Adjustment		\$0
81	No Adjustment		\$0
82	No Adjustment		\$0
83	No Adjustment		\$0
84	No Adjustment		\$0
85	No Adjustment		\$0
86	No Adjustment		\$0
87	No Adjustment		\$0
88	No Adjustment		\$0
89	No Adjustment		\$0
90	No Adjustment		\$0
91	No Adjustment		\$0
92	No Adjustment		\$0
93	No Adjustment		\$0
94	No Adjustment		\$0
95	No Adjustment		\$0
96	No Adjustment		\$0
97	No Adjustment		\$0
98	No Adjustment		\$0
99	No Adjustment		\$0
100	No Adjustment		\$0

Missouri Public Service - Electric
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Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Accounting Schedule	Description	2007	2008	2009
	1. To remove Liberty Service Center from plant reserve. (Majors)		-\$229,888	\$0
	No Adjustment		\$0	\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$2,291	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0

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Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Line Item	Description	2007	2008
	No Adjustment		\$0
12	Depreciation Reserve		
	No Adjustment		\$0
13	Depreciation Reserve		
	No Adjustment		\$0
14	Depreciation Reserve		
	No Adjustment		\$0
15	Depreciation Reserve		
	No Adjustment		\$0
16	Depreciation Reserve		
	No Adjustment		\$0
17	Depreciation Reserve		
	No Adjustment		\$0
18	Depreciation Reserve		
	No Adjustment		\$0
19	Depreciation Reserve		
	No Adjustment		\$0
20	Depreciation Reserve		
	No Adjustment		\$0
21	Depreciation Reserve		
	No Adjustment		\$0
22	Depreciation Reserve		
	No Adjustment		\$0

Missouri Public Service - Electric
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Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Account Number	Description of Adjustment	Amount	Amount
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)	\$7,331	\$0
	2. To include additional reserve for unauthorized ceasing of depreciation. (Schad)	\$5,427	\$0
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)	\$2,958,887	\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)	\$3,135,881	\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)	\$8,965	\$0
	No Adjustment	\$0	\$0

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Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Line Item	Description	Amount	Amount
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)	\$25,707	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0

Missouri Public Service - Electric
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Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Adjustments for Depreciation Reserve

Account Description	Original	Adjusted	Amount	Amount
No Adjustment			\$0	\$0
No Adjustment			\$0	\$0
No Adjustment			\$0	\$0
No Adjustment			\$0	\$0
No Adjustment			\$0	\$0

Missouri Public Service - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Cash Working Capital

1	OPERATION AND MAINT. EXPENSE						
2	Federal Income Taxes Withheld	\$6,336,914	29.23	16.50	12.73	0.034877	\$221,013
3	State Income Taxes Withheld	\$1,893,651	29.23	18.50	10.73	0.029397	\$55,668
4	FICA Taxes Withheld - Employee	\$3,001,384	29.23	16.50	12.73	0.034877	\$104,679
5	Net Payroll	\$29,515,900	29.23	13.42	15.81	0.043305	\$1,278,186
6	Accrued Vacation	\$449,602	29.23	365.00	-335.77	-0.919918	-\$413,597
7	Fuel - Purchased Gas & Oil	\$18,827,808	29.23	40.79	-11.56	-0.031672	-\$596,314
8	Injuries and Damages	\$1,619,373	29.23	365.00	-335.77	-0.919918	-\$1,489,690
9	Purchased Power	\$78,309,322	29.23	36.42	-7.19	-0.019706	-\$1,543,163
10	Sibley - Coal & Freight	\$44,615,399	29.23	20.03	9.20	0.025214	\$1,124,933
11	JEC - Coal	\$16,994,650	29.23	30.62	-1.39	-0.003807	-\$64,699
12	JEC - Operations	\$5,217,951	29.23	30.62	-1.39	-0.003807	-\$19,865
13	Iatan Coal	\$7,191,417	29.23	30.17	-0.94	-0.002563	-\$18,432
14	Lake Road Coal	\$11,314,630	29.23	20.02	9.21	0.025239	\$285,570
15	Iatan Operations	\$4,316,342	29.23	52.74	-23.51	-0.064413	-\$278,029
16	Pension Fund Payments	\$336,093	29.23	90.00	-60.77	-0.166493	-\$55,957
17	OPEB Expenses	\$994,256	29.23	182.50	-153.27	-0.419918	-\$417,506
18	Cash Vouchers	\$107,658,268	29.23	44.14	-14.91	-0.040849	-\$4,397,733
19	TOTAL OPERATION AND MAINT. EXPENSE	\$338,592,960					-\$6,224,936
20	TAXES						
21	Property Taxes	\$10,283,944	29.23	188.36	-159.13	-0.435960	-\$4,483,388
22	FICA Taxes - Employer	\$3,001,384	29.23	16.50	12.73	0.034877	\$104,679
23	FUTA and SUTA	\$147,423	29.23	75.88	-46.65	-0.127808	-\$18,842
24	Corporate Franchise	\$442,931	11.82	-77.50	89.32	0.244712	\$108,391
25	City Franchise Taxes	\$23,771,792	11.82	98.20	-86.38	-0.236645	-\$5,625,476
26	Sales Taxes	\$12,034,251	4.38	35.68	-31.30	-0.085746	-\$1,031,889
27	TOTAL TAXES	\$49,681,725					-\$10,946,525
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$14,962,262	39.18	38.50	0.68	0.001850	\$27,680
33	State Tax Offset	\$2,351,213	39.18	38.50	0.68	0.001850	\$4,350
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,658,609	29.23	92.00	-62.77	-0.171973	-\$5,272,453
36	TOTAL OFFSET FROM RATE BASE	\$47,972,084					-\$5,240,423

Missouri Public Service - Electric
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Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Income Statement

Number	Category Description	525,885,939	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)
1	TOTAL OPERATING REVENUES	\$525,885,939	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$275,140,290	\$10,573,002	\$264,567,288	-\$19,790,014	\$255,350,276	-\$11,639,983	\$242,372,514	\$231,091,167
3	TOTAL TRANSMISSION EXPENSES	\$22,741,737	\$1,155,405	\$21,586,332	-\$860,677	\$21,881,060	\$0	\$21,776,029	\$20,542,951
4	TOTAL DISTRIBUTION EXPENSES	\$21,053,918	\$9,903,483	\$11,150,435	\$2,767,924	\$23,821,842	-\$94	\$23,690,731	\$13,128,916
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$10,217,264	\$3,789,746	\$6,457,518	\$1,387,979	\$11,605,243	-\$11,975	\$11,593,268	\$7,561,419
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$248,671	\$159,833	\$88,838	\$11,567	\$260,341	\$103	\$260,341	\$88,941
7	TOTAL SALES EXPENSES	\$401,421	\$248,425	\$152,996	\$17,979	\$419,400	-\$50,274	\$369,126	\$102,722
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,200,314	\$12,729,333	\$34,470,981	-\$6,940,823	\$40,259,491	-\$1,525,726	\$38,530,951	\$24,950,661
9	TOTAL DEPRECIATION EXPENSE	\$47,766,300	See Note (1)	See Note (1)	See Note (1)	\$47,766,300	-\$2,591,020	\$44,928,284	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$445,015	\$0	\$445,015	\$349,078	\$794,093	\$0	\$790,003	\$790,003
11	TOTAL OTHER OPERATING EXPENSE	\$12,934,442	\$0	\$12,934,442	-\$804,018	\$13,738,460	\$0	\$13,667,707	\$13,667,707
12	TOTAL OPERATING EXPENSE	\$438,148,372	\$38,529,227	\$351,853,845	-\$22,252,969	\$415,896,403	-\$15,818,969	\$397,979,994	\$311,924,467
13	NET INCOME BEFORE TAXES	\$87,736,567	\$0	\$0	\$0	\$109,989,536	-\$14,828,012	\$95,412,316	\$0
14	TOTAL INCOME TAXES	\$6,883,793	See Note (1)	See Note (1)	See Note (1)	\$6,883,793	\$7,065,850	\$13,949,643	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$10,052,554	See Note (1)	See Note (1)	See Note (1)	\$10,052,554	\$0	\$10,052,554	See Note (1)

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

Missouri Public Service - Electric
Case No. ER-2005-0090
Test Year Ending 12/31/2007
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Income Statement Detail

106	586,000	Dist. Oper. Meter Expenses	\$480,508	\$355,388	\$125,120	\$25,720	\$508,228	\$0	\$503,444	\$379,012	\$124,432
107	586,001	Part. Connecticut/Recon Elect.	\$1,474,186	\$1,045,301	\$428,885	\$75,651	\$1,548,837	\$0	\$1,541,313	\$1,114,787	\$426,528
108	587,000	Dist. Oper Customer Installation Expense	\$19,759	\$12,935	\$6,924	\$936	\$20,695	\$0	\$20,581	\$13,795	\$6,786
109	588,000	Dist. Oper. Miscellaneous Expense	\$3,308,817	\$2,322,495	\$866,122	\$160,085	\$3,476,702	\$0	\$3,457,580	\$2,476,892	\$980,688
110	589,000	Dist. Operations Rents	\$145,137	\$0	\$0	\$0	\$145,137	\$0	\$144,339	\$0	\$144,339
111		TOTAL OPERATION - DIST. EXPENSES	\$9,077,643	\$6,114,450	\$2,963,193	\$442,518	\$9,520,161	-\$94	\$9,467,708	\$6,520,906	\$2,946,802
112		MAINTENANCE - DISTRIB. EXPENSES									
113	590,000	Dist. Maint. Supervision & Engineering	\$7,173	\$7,173	\$0	\$29,853	\$37,026	\$0	\$36,823	\$7,650	\$29,173
114	591,000	Dist. Maint. Of Structures	\$0	\$0	\$0	\$41,547	\$41,547	\$0	\$41,318	\$0	\$41,318
115	592,000	Dist. Maint. Of Station Equipment	\$1,241,378	\$812,199	\$629,179	-\$95,519	\$1,146,859	\$0	\$1,139,557	\$652,895	\$466,682
116	593,000	Dist. Maint. Of Overhead Lines	\$9,005,259	\$2,072,896	\$6,933,363	\$1,961,890	\$10,968,148	\$0	\$10,907,824	\$2,210,691	\$8,687,133
117	594,000	Dist. Maint. Of Underground Lines	\$1,187,836	\$746,894	\$440,942	-\$41,273	\$1,146,583	\$0	\$1,140,257	\$796,544	\$343,713
118	595,000	Dist. Maint. Of Line Transformer	\$10,797	\$2,033	\$8,764	\$242,491	\$242,491	\$0	\$241,167	\$2,169	\$238,989
119	596,000	Dist. Maint. Of Street Light & Signs	\$459,578	\$311,331	\$148,247	\$134,915	\$584,493	\$0	\$584,493	\$332,027	\$259,187
120	597,000	Dist. Maint. Of Meters	\$62,208	\$36,281	\$25,927	\$8,472	\$70,680	\$0	\$70,291	\$38,693	\$31,598
121	598,000	Dist. Maint. Of Misc. Dist. Plant	\$1,046	\$225	\$820	\$4,472	\$70,680	\$0	\$70,291	\$38,693	\$31,598
122		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,976,275	\$3,789,033	\$6,187,242	\$2,325,406	\$14,301,681	\$0	\$14,223,023	\$4,040,909	\$10,182,114
123		TOTAL DISTRIBUTION EXPENSES	\$21,053,918	\$9,903,483	\$11,150,435	\$2,767,924	\$23,821,642	-\$94	\$23,690,731	\$10,561,815	\$13,128,916
124		CUSTOMER ACCOUNTS EXPENSE									
125	901,000	Customer Accounts Supervision	\$367,972	\$325,849	\$42,123	\$23,583	\$391,555	\$0	\$464,442	\$349,432	\$115,010
126	902,000	Customer Accounts Meter Reading Expense	\$2,315,114	\$537,708	\$1,777,466	\$36,915	\$2,354,029	\$72,887	\$2,354,029	\$174,623	\$1,777,406
127	902,001	Re-Read Meters	\$162,718	\$116,154	\$46,564	\$0	\$171,124	\$0	\$171,124	\$124,564	\$46,564
128	902,002	Other Meter Reading Expenses	\$15,802	\$15,907	\$38,120	\$0	\$89,922	\$0	\$89,922	\$17,058	\$72,864
129	903,000	Customer Accounts Records & Collection	\$3,590,187	\$2,105,487	\$1,484,630	\$706,861	\$4,297,048	\$0	\$4,297,048	\$2,257,878	\$2,039,170
130	903,001	Process Customer Remittances	\$144,580	\$107,158	\$37,422	\$7,755	\$152,335	\$0	\$152,335	\$114,913	\$37,422
131	903,002	Process Customer Delinquent Accounts	\$1,029,413	\$549,420	\$479,993	\$39,763	\$1,069,176	\$0	\$1,069,176	\$589,183	\$479,993
132	904,000	Uncollectible Accounts	\$2,553,229	\$0	\$2,553,229	\$0	\$2,553,229	-\$84,862	\$2,468,367	\$2,468,367	\$0
133	905,000	Misc. Customer Accounts Expense	\$2,249	\$2,053	\$196	\$524,575	\$326,825	\$0	\$524,575	\$2,202	\$524,623
134		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$10,217,264	\$3,758,746	\$6,457,518	\$1,387,979	\$11,605,243	-\$11,975	\$11,593,268	\$4,031,849	\$7,561,419
135		CUSTOMER SERVICE & INFO. EXP.									
136	907,000	Customer Service Supervision	\$162,800	\$168,835	\$3,965	\$11,495	\$174,295	\$0	\$174,295	\$170,330	\$3,965
137	908,000	Customer Assistance Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
138	909,000	Informational & Instructional Advertising	\$84,244	\$84,244	\$84,244	\$0	\$84,244	\$103	\$84,347	\$0	\$84,347
139	910,000	Misc. Customer Service & Inform. Expense	\$1,627	\$988	\$652	\$72	\$1,699	\$0	\$1,699	\$1,070	\$629
140		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$248,671	\$169,833	\$88,838	\$11,567	\$260,238	\$103	\$260,341	\$171,400	\$88,941
141		SALES EXPENSES									
142	911,000	Sales Supervision	\$78,122	\$73,223	\$4,899	\$5,299	\$83,421	\$0	\$83,421	\$78,522	\$4,899
143	912,000	Sales Demonstration and Selling	\$282,325	\$176,202	\$107,123	\$12,680	\$295,005	\$0	\$295,005	\$187,882	\$107,123
144	913,000	Sales Advertising Expense	\$16,410	\$0	\$16,410	\$0	\$16,410	-\$50,274	-\$33,864	\$0	-\$33,864
145	916,000	Misc. Sales Expense	\$24,564	\$0	\$24,564	\$0	\$24,564	\$0	\$24,564	\$0	\$24,564
146		TOTAL SALES EXPENSES	\$401,421	\$248,425	\$152,996	\$17,979	\$419,400	-\$50,274	\$369,126	\$266,404	\$102,722
147		ADMIN. & GENERAL EXPENSES									
148	920,000	OPERATION-ADMIN. & GENERAL EXP.									
149	921,000	Administrative & General Salaries	\$11,998,694	\$11,944,663	\$52,031	\$664,488	\$12,861,162	\$0	\$12,794,927	\$12,743,164	\$51,763
150		Office Supplies & Expense	\$4,445,275	\$0	\$4,445,275	-\$123,634	\$4,321,641	-\$59,022	\$4,240,363	\$0	\$4,240,363

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151	922.000	Admin. Expenses Transferred - Credit	\$0	-\$2,248,722	E-151	\$0	-\$2,248,722	99.48500%	\$0	-\$2,237,141	\$0	-\$2,237,141
152	922.001	Admin. Expenses Transfer Credit	\$0	\$0	E-152	\$0	\$0	99.48500%	\$0	\$0	\$0	\$0
153	923.000	Outside Services Employed	\$4,345,130	\$4,345,130	E-153	\$0	\$4,345,130	99.48500%	-\$188,231	\$4,156,899	\$0	\$4,156,899
154	924.000	Property Insurance	\$1,690,367	\$1,690,367	E-154	\$98,407	\$1,788,774	99.48500%	\$0	\$1,779,367	\$0	\$1,779,367
155	925.000	Injuries and Damages	\$6,401,192	\$6,401,192	E-155	\$0	\$6,401,192	99.48500%	\$0	\$3,473,123	\$0	\$3,473,123
156	925.000	Employee Pensions & Benefits	\$15,546,324	\$15,546,324	E-156	\$0	\$15,546,324	99.48500%	-\$1,602,318	\$9,405,833	\$0	\$9,405,833
157	927.000	Francise Requirements	\$0	\$0	E-157	\$0	\$0	99.48500%	\$0	\$0	\$0	\$0
158	928.000	Regulatory Commission Expense	\$1,003,411	\$1,003,411	E-158	\$0	\$1,003,411	100.00000%	\$0	\$877,771	\$0	\$877,771
159	929.000	Duplicate Charges - Credit	-\$305,631	-\$305,631	E-159	\$0	-\$305,631	99.48500%	\$0	-\$304,057	\$0	-\$304,057
160	930.100	General Advertising Expense	\$21,848	\$21,848	E-160	\$0	\$21,848	99.48500%	\$0	-\$7,405	\$0	-\$7,405
161	930.200	Miscellaneous General Expense	\$1,307,214	\$1,307,214	E-161	\$122,135	\$1,429,349	98.48500%	-\$29,140	\$1,823,914	\$133,378	\$1,690,536
162	930.201	Environmental Remed - MO Electric	-\$24,956	-\$24,956	E-162	\$0	-\$24,956	99.48500%	\$0	-\$24,927	\$0	-\$24,927
163	931.000	Administrative & General Expense	\$1,069,254	\$1,069,254	E-163	\$0	\$1,069,254	99.48500%	\$0	\$632,955	\$0	\$632,955
164	935.000	Administrative & General Maint. Expense	\$1,952,914	\$1,952,914	E-164	\$47,741	\$2,000,655	99.48500%	-\$48,941	\$1,947,411	\$703,758	\$1,237,553
165		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$47,200,314	\$47,200,314		-\$6,940,823	\$40,259,491		-\$1,525,726	\$38,530,951	\$13,590,290	\$24,930,661
166		MAINT., ADMIN. & GENERAL EXP.	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
167		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
168		TOTAL ADMIN. & GENERAL EXPENSES	\$47,200,314	\$47,200,314		-\$6,940,823	\$40,259,491		-\$1,525,726	\$38,530,951	\$13,590,290	\$24,930,661
169	403.000	DEPRECIATION EXPENSE	\$47,766,300	\$47,766,300	E-170	See note (1)	\$47,766,300	99.48500%	-\$2,591,020	\$44,929,284	See note (1)	See note (1)
170	403.010	Depreciation Expense, Dep. Exp.	\$47,766,300	\$47,766,300	E-170	See note (1)	\$47,766,300	99.48500%	-\$2,591,020	\$44,929,284	See note (1)	See note (1)
171	403.010	Depreciation Expense Cort. Sto. State Adj.	\$0	\$0	E-171	\$0	\$0		\$0	\$0	\$0	\$0
172		TOTAL DEPRECIATION EXPENSE	\$47,766,300	\$47,766,300		\$0	\$47,766,300		-\$2,591,020	\$44,929,284	\$0	\$0
173		AMORTIZATION EXPENSE	\$120,575	\$120,575	E-174	\$120,575	\$120,575	99.48500%	\$0	\$119,954	\$0	\$119,954
174	404.000	Amortization of Limited Term Plant	\$0	\$0	E-174	\$0	\$0	99.48500%	\$0	\$0	\$0	\$0
175	404.300	Amort. Of Limited Term Plant	\$0	\$0	E-175	\$0	\$0	99.48500%	\$0	\$0	\$0	\$0
176	404.900	Amortization of Limited Term Common Plant	\$184,398	\$184,398	E-176	\$0	\$184,398	99.48500%	\$0	\$183,448	\$0	\$183,448
177	405.000	Amortization of Other Plant	\$138,444	\$138,444	E-177	\$349,078	\$487,522	99.48500%	\$0	\$485,011	\$0	\$485,011
178	405.001	Amortization of Other Limited Term Plant	\$1,598	\$1,598	E-178	\$0	\$1,598	99.48500%	\$0	\$1,590	\$0	\$1,590
179		TOTAL AMORTIZATION EXPENSE	\$445,015	\$445,015		\$349,078	\$794,093		\$0	\$790,003	\$0	\$790,003
180		OTHER OPERATING EXPENSES	\$12,935,372	\$12,935,372	E-181	\$804,018	\$13,739,390	99.48500%	\$0	\$13,666,632	\$0	\$13,666,632
181	408.100	Taxes Other Than Income Taxes	-\$930	-\$930	E-182	\$0	-\$930	99.48500%	\$0	-\$925	\$0	-\$925
182	408.010	Taxes Other Than Income Tax, Restructure	\$0	\$0	E-182	\$0	\$0	99.48500%	\$0	\$0	\$0	\$0
183	408.012	Other Taxes Other Than Income Taxes	\$0	\$0	E-183	\$0	\$0	99.48500%	\$0	\$0	\$0	\$0
184		TOTAL OTHER OPERATING EXPENSE	\$12,934,442	\$12,934,442		\$804,018	\$13,738,460		\$0	\$13,667,707	\$0	\$13,667,707
186		NET INCOME BEFORE TAXES	\$87,736,567	\$87,736,567		\$0	\$109,989,536		-\$14,828,012	\$95,412,316	\$0	\$95,412,316
187		INCOME TAXES	\$6,883,793	\$6,883,793	E-188	See note (1)	\$6,883,793	100.00000%	\$7,065,850	\$13,949,643	See note (1)	See note (1)
188	409.100	Current Income Taxes	\$0	\$0	E-189	\$0	\$0	100.00000%	\$0	\$0	\$0	\$0
189	409.101	Current Income Taxes State	\$0	\$0	E-189	\$0	\$0	100.00000%	\$0	\$0	\$0	\$0
190	490.200	Income Taxes Current F&S Non-Oper	\$0	\$0	E-190	\$0	\$0	100.00000%	\$0	\$0	\$0	\$0
191		TOTAL INCOME TAXES	\$6,883,793	\$6,883,793		\$0	\$6,883,793		\$7,065,850	\$13,949,643	\$0	\$13,949,643
192		DEFERRED INCOME TAXES	\$10,949,593	\$10,949,593	E-193	See note (1)	\$10,949,593	100.00000%	\$0	\$10,949,593	See note (1)	See note (1)
193	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$0	\$0	E-193	See note (1)	\$0	100.00000%	\$0	\$0	See note (1)	See note (1)

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	1. Adjustment for Billing Corrections (Wells)		\$0	\$0	\$0 -\$191,441
	2. Adjustment for Rate Switchers (Wells)		\$0	\$0	\$0 \$0
	3. Annualization for Rate Change (Wells)		\$0	\$0	\$0 \$18,172,264
	4. Weather Adjustment (Wells)		\$0	\$0	\$0 -\$9,207,230
	5. 365-Days Adjustment (Wells)		\$0	\$0	\$0 \$3,689,633
	6. Annualization for Large Customer Load Changes (Wells)		\$0	\$0	\$0 \$610,283
	7. Annualization for Customer Growth (Boateng)		\$0	\$0	\$0 \$7,718,907
	1. To remove unbilled electric revenues. (Boateng)		\$0	\$0	\$0 -\$3,794,421
	1. To remove FCA unbilled electric rate revenue. (Boateng)		\$0	\$0	\$0 -\$14,107,478
	No Adjustment		\$0	\$0	\$0 \$0
	1. No Adjustment		\$0	\$0	\$0 \$0
	No Adjustment		\$0	\$0	\$0 \$0
	1. To adjust off-system sales revenue to Staff's annualized level. (Harris)		\$0	\$0	\$0 -\$22,495,836
	1. To remove intercompany off-system revenues from the test year. (Boateng)		\$0	\$0	\$0 -\$10,033,612
	1. To eliminate off-system revenues associated with West Plains Energy Kansas Electric. (WPKSE) (Boateng)		\$0	\$0	\$0 -\$1,008,030
	No Adjustment		\$0	\$0	\$0 \$0

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No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$79,872	\$0	\$0	\$0

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	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	\$13,054,892	\$0	\$0
	No adjustment		\$0	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$146,519	\$0	\$0
	1. To remove test year expense associated with Intercompany Off-system fuel and purchased power. (Boateng)		\$0	-\$14,075	\$0	\$0
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	-\$1,341	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$93,876	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,280	\$0	\$0	\$0
	2. To adjust for correction to JEC billed expenses. (Majors)		\$0	\$3,461	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$116,177	\$0	\$0	\$0
	2. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$51,117	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To annualize amortization of emmission allowance sale proceeds. (Harris)		\$0	-\$130,105	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$75,411	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$2,978	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$11,708	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$113,515	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$124,689	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$1,990,830	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$29,368	\$0	\$0	\$0
	2. To include maintenance expense for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$208,667	\$0	\$0
	3. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$531,915	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,287	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$79,502	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,642	\$0	\$0	\$0
	2. To remove South Harper legal fees from the test year expense. (Harrison)		\$0	\$0	\$0	-\$376,388
	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	\$1,987,865	\$0	\$0
	1. To adjust reservation charges to Staff's annualized level. (Harris)		\$0	\$118,639	\$0	\$0
	2. To include natural gas reservation charges for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$2,523,311	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$188,866	\$0	\$0

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	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$0	\$0	-\$760,572
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0	\$0	-\$39,785
	1. To remove hedging costs from test year expense. (Harris)		\$0	-\$10,525,029	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$18,401	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$22,799	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,998	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$19,385	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,215	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$389,140	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$30,825	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$101,855	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,144	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$57,556	\$0	\$0

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	1. To annualize purchased power energy charges. (Harris)		\$0	-\$3,127,543	\$0 \$0
	1. To remove intercompany purchased power. (Harris)		\$0	-\$5,824,173	\$0 \$0
	1. No Adjustment		\$0	\$0	\$0 \$0
	1. To annualize purchased power demand charges. (Harris)		\$0	-\$4,569,711	\$0 \$0
	2. To include 100MW of purchased power capacity for summer months of June-September. (Hyneman)		\$0	\$800,000	\$0 \$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$18,019,764	\$0 \$0
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0	\$0 -\$380,730
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$0	\$0 -\$9,108,826
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$0	\$0 -\$150,212
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0	\$0 -\$822,756
	No Adjustment		\$0	\$0	\$0 \$0
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0	\$0 -\$442

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	1. To remove intercompany purchased power. (Harris)		\$0	\$1,245,364	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$65,426	\$0	\$0	\$0
	2. To adjust test year MPS advertising to an annualized level. (Prenger)		\$0	\$0	\$0	-\$272
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$29,100	\$0	\$0	\$0
	2. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$26,652	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16,463	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$27,701	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$336	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,099	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$384	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$138	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$945	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,142	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$897	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To remove Entergy Electric Services transmission costs in test year expense. (Harris)		\$0	-\$958,520	\$0	\$0
	2. To adjust transmission expense to Staff's annualized level. (Harris)		\$0	\$136,815	\$0	\$0
	3. To include 100 MW of purchased power transmission for summer months of June-September. (Hyneman)		\$0	\$414,935	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$1,258,086	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,677	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,747	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$5,737	\$0	\$0
	1. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$5,409	\$0	\$0

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	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16,351	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$107,547	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,694	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$833,377	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,047	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$6,944	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$123,321	\$0	\$0	\$0
	1. To adjust test MPS advertising to an annualized level. (Prenger)		\$0	\$0	\$0	-\$94
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,093	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,612	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,715	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,937	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$25,990	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$458	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$25,720	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$75,651	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$936	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$168,085	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$519	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$29,334	\$0	\$0
	1. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$41,547	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$44,307	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$139,826	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$150,021	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$1,811,869	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$54,055	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	-\$95,328	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$147	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$231,547	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$22,532	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$112,383	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,626	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$5,846	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16	\$0	\$0	\$0
	2. To adjust test year maintenance to reflect Staff's annualized level. (Herrington)		\$0	\$53,811	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,583	\$0	\$0	\$0
	2. To adjust test year MPS advertising to an annualized level. (Prenger)		\$0	\$0	\$0	-\$82
	3. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0	\$0	\$72,969
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$38,915	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$8,406	\$0	\$0	\$0

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1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$1,151	\$0	\$0	\$0
2. To include outsourced meter reading expense. (Staff)	\$0	\$36,969	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$152,381	\$0	\$0	\$0
2. To adjust for Staff's annualized level of customer deposit interest expense. (Prengrer)	\$0	\$501,617	\$0	\$0
3. To include increase in postage expense. (Staff)	\$0	\$52,883	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$7,755	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$39,763	\$0	\$0	\$0
1. To adjust bad debt expense to reflect Staff's annualization. (Boateng)	\$0	\$0	\$0	-\$84,862
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$149	\$0	\$0	\$0
2. To include bank fees on same basis as KCPL used in the sale of accounts receivables. (Herrington)	\$0	\$524,427	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$11,495	\$0	\$0	\$0
1. No Adjustment	\$0	\$0	\$0	\$0
1. To adjust test year MPS advertising to an annualized level. (Prengrer)	\$0	\$0	\$0	\$103
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$72	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$5,299	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$12,680	\$0	\$0	\$0
	1. To adjust GMO-MPS advertising to an annualized level. (Prenger)		\$0	\$0	\$0	-\$50,274
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$864,468	\$0	\$0	\$0
	1. Eliminate non-labor expenses related to merger, transition, and asset sales. (Harrison)		\$0	\$0	\$0	-\$59,022
	2. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$123,290	\$0	\$0
	3. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$344	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To remove South Harper legal fees from the test year expense. (Harrison)		\$0	\$0	\$0	-\$207,266
	2. No Adjustment		\$0	\$0	\$0	\$0
	3. To amortize Vintage 1 ER-2009-0090 DSM deferral. (Hyneman)		\$0	\$0	\$0	\$19,035
	1. To adjust for Staff's annualized level of property insurance. (Herrington)		\$0	\$101,586	\$0	\$0
	2. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$3,179	\$0	\$0
	1. To adjust for a three year average of injuries and damages. (Herrington)		\$0	-\$1,367,879	\$0	\$0

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	2. To adjust for Staff's annualized level of company insurance other than property insurance. (Herrington)		\$0	-\$1,540,798	\$0	\$0
	3. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$1,413	\$0	\$0
	1. To reflect GMO-MPS SERP Adjustment - Remove Test Year Per Book Amount. (Hyneman)		\$0	-\$156,737	\$0	\$0
	2. To reflect GMO-MPS SERP Adjustment - To reflect SERP Costs on pay-as-you-go basis. (Hyneman)		\$0	\$30,951	\$0	\$0
	3. To reflect Staff's annualized level of 401k expense. (Majors)		\$0	-\$346,907	\$0	\$0
	4. To remove bonus paid related to merger, transition, & asset sales. (Harrison)		\$0	\$0	\$0	-\$108,633
	5. To eliminate costs of discontinued Aquila Variable Compensation Program. (Majors)		\$0	-\$2,703,414	\$0	\$0
	6. To reflect a 5 year amortization of FAS 87 Regulatory Liability. (Harrison)		\$0	\$0	\$0	-\$409,620
	7. To annualize the FAS 87 Pension Cost. (Harrison)		\$0	\$0	\$0	-\$1,044,479
	8. To annualize FAS 106 Post-retirement benefit cost. (Harrison)		\$0	\$0	\$0	-\$39,586
	9. To eliminate costs of discontinued Aquila Earnings Match Program. (Majors)		\$0	-\$985,672	\$0	\$0
	10. To eliminate restricted stock grants to former Aquila executives. (Majors)		\$0	-\$358,936	\$0	\$0
	11. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$5,934	\$0	\$0
	12. To adjust for annualized self-funded and premium based medical expense. (Majors)		\$0	\$45,461	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To amortize rate case expense incurred through September 30, 2008 for Case No. ER-2009-0090. (Prenger)		\$0	-\$253,561	\$0	\$0
	2. To annualize MPSC Assessment to 2009 assessment amount. (Prenger)		\$0	\$110,858	\$0	\$0
	3. To reclassify costs of the depreciation study from rate case expense to other regulatory costs and amortize this amount over a five year period. (Prenger)		\$0	\$17,063	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0

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	1. To adjust GMO-MPS advertising to an annualized level. (Prenger)		\$0	\$0	\$0	-\$29,140
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$9,048	\$0	\$0	\$0
	2. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0	\$0	\$26,993
	3. To adjust dues and donations to an annualized level. (Prenger)		\$0	\$113,087	\$0	\$0
	4. To include SJLP Merger transition costs Adj. CS-84. (Harrison)		\$0	\$0	\$0	\$374,933
	1. No Adjustment		\$0	\$0	\$0	\$0
	1. To normalize MPS lease expense to a normal level. (Harrison)		\$0	-\$433,022	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$47,741	\$0	\$0	\$0
	2. Eliminate lease payments for Raytown 750 building that was sold. (Harrison)		\$0	\$0	\$0	-\$48,941
	1. To Annualize Depreciation Expense		\$0	\$0	\$0	-\$2,484,640
	2. To eliminate deprecation expense on transportation equipment charged to clearing accounts. (Herrington)		\$0	\$0	\$0	-\$108,380
	1. No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To Include Sibley AAO Amortization. (Staff)		\$0	\$349,078	\$0	\$0

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	No Adjustment		\$0	\$0	\$0	\$0
	1. To Annualize Property Taxes (Herrington)		\$0	\$575,049	\$0	\$0
	2. To adjust for Staff's annualized level of payroll tax expense. (Majors)		\$0	\$67,579	\$0	\$0
	3. To adjust for correction to JEC billed expenses. (Majors)		\$0	\$169	\$0	\$0
	4. To include pilot payment for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$161,221	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To Annualize Current Income Taxes		\$0	\$0	\$0	\$7,065,850
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0
	1. To Annualize Amortization of Deferred ITC		\$0	\$0	\$0	\$0
	1. To Annualize Amortization of Excess Deferred Income Taxes		\$0	\$0	\$0	\$0

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Income Tax Calculation

1	TOTAL NET INCOME BEFORE TAXES		\$95,412,316	\$100,335,517	\$104,174,890	\$108,029,318
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$44,929,284	\$44,929,284	\$44,929,284	\$44,929,284
4	Transport Depreciation Exp. Charged. to Maint.		\$0	\$0	\$0	\$0
5	50% Meals and Entertainment		\$54,828	\$54,828	\$54,828	\$54,828
6	Contribution in Aid of Construction		\$1,301,848	\$1,301,848	\$1,301,848	\$1,301,848
7	Advances for Construction		-\$1,239,582	-\$1,239,582	-\$1,239,582	-\$1,239,582
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$45,046,378	\$45,046,378	\$45,046,378	\$45,046,378
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.3050%	\$30,658,609	\$30,658,609	\$30,658,609	\$30,658,609
11	Tax Straight-Line Depreciation		\$43,372,937	\$43,372,937	\$43,372,937	\$43,372,937
12	Tax Depreciation over S/L Tax		\$28,584,258	\$28,584,258	\$28,584,258	\$28,584,258
13	IRS Section 199 Domestic Production Activity		\$1,504,932	\$1,504,932	\$1,504,932	\$1,504,932
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$104,120,736	\$104,120,736	\$104,120,736	\$104,120,736
15	NET TAXABLE INCOME		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,894,396	\$2,151,056	\$2,351,213	\$2,552,154
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$34,443,562	\$39,110,103	\$42,749,319	\$46,402,806
21	Federal Income Tax at the Rate of	35.00%	\$12,055,247	\$13,688,536	\$14,962,262	\$16,240,982
22	Subtract Federal Income Tax Credits					
23	Net Federal Income Tax		\$12,055,247	\$13,688,536	\$14,962,262	\$16,240,982
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
26	Deduct Federal Income Tax at the Rate of	50.000%	\$6,027,624	\$6,844,268	\$7,481,131	\$8,120,491
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$30,310,334	\$34,416,891	\$37,619,401	\$40,834,469
29	Missouri Income Tax at the Rate of	6.250%	\$1,894,396	\$2,151,056	\$2,351,213	\$2,552,154
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	City Taxable Income		\$36,337,958	\$41,261,159	\$45,100,532	\$48,954,960
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$12,055,247	\$13,688,536	\$14,962,262	\$16,240,982
38	State Income Tax		\$1,894,396	\$2,151,056	\$2,351,213	\$2,552,154
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$13,949,643	\$15,839,592	\$17,313,475	\$18,793,136
41	DEFERRED INCOME TAXES					
42	Deferred Income Taxes - Def. Inc. Tax.		\$10,949,593	\$10,949,593	\$10,949,593	\$10,949,593
43	Amortization of Deferred ITC		-\$743,362	-\$743,362	-\$743,362	-\$743,362
44	Amortization of Excess Deferred Income Taxes		-\$153,677	-\$153,677	-\$153,677	-\$153,677
45	TOTAL DEFERRED INCOME TAXES		\$10,052,554	\$10,052,554	\$10,052,554	\$10,052,554

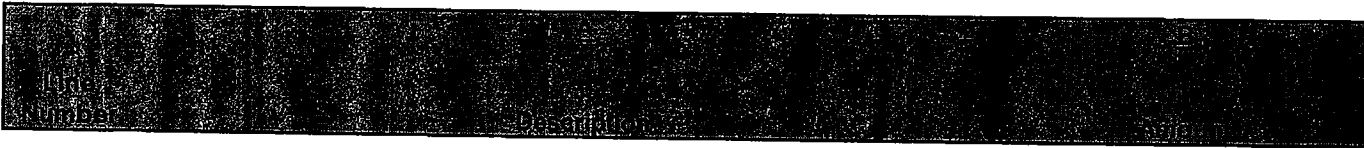
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Capital Structure Schedule

		Amount	Structure		Weighted Average Cost of Capital	Weighted Average Cost of Capital	Weighted Average Cost of Capital
1	Common Stock	\$2,616,100,000	51.03%		4.720%	4.975%	5.231%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,510,430,000	48.97%	6.75%	3.305%	3.305%	3.305%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$5,126,530,000	100.00%		8.025%	8.280%	8.536%
8	PreTax Cost of Capital				10.966%	11.380%	11.795%

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Summary of Net System Input Components

1	NATIVE LOAD											
2	Missouri Retail	5,971,455,348	0	-104,237,000	51,280,596	116,564,992	6,035,067,936					
3	Wholesale	32,033,254	0	-511,544	0	0	31,521,710					
4	Company Use	9,432,001	0	0	0	0	9,432,001					
5	TOTAL NATIVE LOAD	6,012,920,603	0	-104,748,544	51,280,596	116,564,992	6,076,021,647					
6	LOSSES							6.09%				394,025,895

Missouri Public Service - Electric
Case No. ER-2009-0090
Test Year Ending 12/31/2007
Post Direct Filing Through September 30, 2008
Executive Case Summary



1	Total Missouri Jurisdictional Operating Revenue	\$493,392,270
2	Total Missouri Rate Revenue By Rate Schedule	\$458,815,217
3	Missouri Retail kWh Sales	6,035,067,936
4	Average Rate (Cents per kWh)	7.602
5	Annualized Customer Number	245,172
6	Profit (Return on Equity)	\$46,150,252
7	Interest Expense	\$30,658,609
8	Annualized Payroll	\$41,126,183
9	Utility Employees	3,265
10	Depreciation	\$45,035,664
11	Net Investment Plant	\$1,045,675,094