

**St. Joseph Light Power - Electric**  
**Case No. ER-2009-0090**  
**Test Year Ending 12/31/2007**  
**Post Direct Filing Through September 30, 2008**  
**Revenue Requirement**

Case Revenue Requirement				
Line	Description	2007	2008	2009
1	Net Orig Cost Rate Base	\$191,935,987	\$191,935,987	\$191,935,987
2	Rate of Return	8.03%	8.28%	8.54%
3	Net Operating Income Requirement	\$15,402,863	\$15,892,300	\$16,383,656
4	Net Income Available	\$12,386,226	\$12,386,226	\$12,386,226
5	Additional Net Income Required	\$3,016,637	\$3,506,074	\$3,997,430
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,766,980	\$6,071,937	\$6,378,090
8	Current Income Tax Available	\$3,887,384	\$3,887,384	\$3,887,384
9	Additional Current Tax Required	\$1,879,596	\$2,184,553	\$2,490,706
10	Revenue Requirement	\$4,896,233	\$5,690,627	\$6,488,136
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$10,000,000	\$10,000,000	\$10,000,000
Case Revenue Requirement				

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**RATE BASE SCHEDULE**

Number	Description	Rate	Dollar Amount
1	Plant In Service		\$408,508,767
2	Less Accumulated Depreciation Reserve		\$220,995,480
3	Net Plant In Service		<u>\$187,513,287</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		-\$3,524,821
6	Materials & Supplies		\$6,484,751
7	Emission Allowances		\$7,596,037
8	Prepayments - L&P		\$956,894
9	Fuel Inventory - Oil		\$1,377,700
10	Fuel Inventory - Coal		\$4,264,949
11	Fuel Inventory - Tires		\$3,584
12	Fuel Inventory - Fuel Stock		\$65,905
13	Prepaid Pension Asset		\$16,121,101
14	Regulatory Asset - ERISA Minimum Tracking		\$0
15	Vintage 1 ER-2009-0090 DSM Deferral		\$46,100
16	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$33,392,200</u>
17	<b>SUBTRACT FROM NET PLANT</b>		
18	Federal Tax Offset	-5.9151%	-\$310,386
19	State Tax Offset	-5.9151%	-\$48,775
20	City Tax Offset	0.0000%	\$0
21	Interest Expense Offset	17.1973%	\$1,090,908
22	Customer Deposits		\$1,208,638
23	Customer Advances		\$175,800
24	Deferred Income Taxes - Depreciation		\$26,844,567
25	Unamortized Investment Tax Credit		\$0
26	ERISA Minimum Tracker		\$8,748
27	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$28,969,500</u>
28	<b>Total Rate Base</b>		

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Plant In Service

1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.000	Miscellaneous Intangibles - Iatan	\$0	P-3	\$0	\$0	100.0000%	\$0	\$0
4		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$75,000</b>		<b>\$0</b>	<b>\$75,000</b>		<b>\$0</b>	<b>\$75,000</b>
5		<b>PRODUCTION PLANT</b>							
6		<b>STEAM PRODUCTION</b>							
7		<b>LAKE ROAD PLANT</b>							
8	310.000	Land & Land Rights - LR	\$38,919	P-8	\$0	\$38,919	84.7300%	\$0	\$32,976
9	311.000	Structures & Improvements - LR	\$14,387,671	P-9	\$0	\$14,387,671	84.7300%	\$0	\$12,190,674
10	312.000	Boiler Plant Equipment - LR	\$48,901,952	P-10	\$0	\$48,901,952	84.7300%	\$0	\$41,434,824
11	312.020	Boiler Pollution Equipment - LR	\$11,456,438	P-11	\$0	\$11,456,438	84.7300%	\$0	\$9,707,040
12	314.000	Turbogenerator Units - LR	\$15,318,217	P-12	\$0	\$15,318,217	84.7300%	\$0	\$12,979,125
13	315.000	Accessory Electrical Equipment - LR	\$4,157,823	P-13	\$0	\$4,157,823	84.7300%	\$0	\$3,522,923
14	316.000	Misc. Power Plant Equipment - LR	\$215,028	P-14	\$0	\$215,028	65.4000%	\$0	\$140,628
15		Production: Act 312: Salvage & Removal: Retirements not classified	\$0	P-15	\$0	\$0	84.7300%	\$0	\$0
16		<b>TOTAL LAKE ROAD PLANT</b>	<b>\$94,476,048</b>		<b>\$0</b>	<b>\$94,476,048</b>		<b>\$0</b>	<b>\$80,007,990</b>
17		<b>IATAN PRODUCTION PLANT</b>							
18	303.070	Misc. Iatan Steam PR-STR - (312)	\$113,037	P-18	\$0	\$113,037	100.0000%	\$0	\$113,037
19	310.000	Land & Land Rights - Iatan	\$250,326	P-19	\$0	\$250,326	100.0000%	\$0	\$250,326
20	311.000	Structures & Improvements - Iatan	\$4,298,721	P-20	\$0	\$4,298,721	100.0000%	\$0	\$4,298,721
21	312.000	Boiler Plant Equipment - Iatan	\$42,058,188	P-21	\$0	\$42,058,188	100.0000%	\$0	\$42,058,188
22	312.020	Steam PR - Boiler AQC Equip-Elect	\$455,225	P-22	\$0	\$455,225	100.0000%	\$0	\$455,225
23	314.000	Turbogenerator Units - Iatan	\$11,259,325	P-23	\$0	\$11,259,325	100.0000%	\$0	\$11,259,325
24	315.000	Accessory Electrical Equipment - Iatan	\$7,347,206	P-24	\$0	\$7,347,206	100.0000%	\$0	\$7,347,206
25	316.000	Misc. Power Plant Equipment - Iatan	\$1,469,963	P-25	\$0	\$1,469,963	100.0000%	\$0	\$1,469,963
26		<b>TOTAL IATAN PRODUCTION PLANT</b>	<b>\$67,251,991</b>		<b>\$0</b>	<b>\$67,251,991</b>		<b>\$0</b>	<b>\$67,251,991</b>
27		<b>TOTAL STEAM PRODUCTION</b>	<b>\$161,728,039</b>		<b>\$0</b>	<b>\$161,728,039</b>		<b>\$0</b>	<b>\$147,259,981</b>
28		<b>NUCLEAR PRODUCTION</b>							
29		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
30		<b>HYDRAULIC PRODUCTION</b>							
31		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
32		<b>OTHER PRODUCTION</b>							
33		<b>OTHER PRODUCTION PLANT</b>							
34	341.000	Structures & Improvements	\$1,477,027	P-34	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
35	342.000	Fuel Holders	\$626,818	P-35	\$0	\$626,818	100.0000%	\$0	\$626,818
36	343.000	Prime Movers	\$10,957,617	P-36	\$0	\$10,957,617	100.0000%	\$0	\$10,957,617
37	344.000	Generators	\$3,107,233	P-37	\$0	\$3,107,233	100.0000%	\$0	\$3,107,233
38	345.000	Accessory Electrical Equipment	\$1,149,783	P-38	\$0	\$1,149,783	100.0000%	\$0	\$1,149,783
39	346.000	Oth Prod - Misc Power Plt Equip	\$685	P-39	\$0	\$685	100.0000%	\$0	\$685
40		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$0	P-40	\$0	\$0	100.0000%	\$0	\$0
41		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$17,319,163</b>		<b>\$0</b>	<b>\$17,319,163</b>		<b>\$0</b>	<b>\$17,319,163</b>
42		<b>TOTAL OTHER PRODUCTION</b>	<b>\$17,319,163</b>		<b>\$0</b>	<b>\$17,319,163</b>		<b>\$0</b>	<b>\$17,319,163</b>
43		<b>TOTAL PRODUCTION PLANT</b>	<b>\$179,047,202</b>		<b>\$0</b>	<b>\$179,047,202</b>		<b>\$0</b>	<b>\$164,579,144</b>
44		<b>TRANSMISSION PLANT</b>							
45	350.000	Land - TP	\$374,566	P-45	-\$319,831	\$54,735	100.0000%	\$0	\$54,735
46	350.010	Trans. Land Rights - Electric	\$1,897,345	P-46	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
47	350.040	Trans. Land Rights - Elect. Depreciable	\$3,901	P-47	\$0	\$3,901	100.0000%	\$0	\$3,901
48	352.000	Structures & Improvements - TP	\$581,305	P-48	-\$197,297	\$384,008	100.0000%	\$0	\$384,008
49	353.000	Station Equipment - TP	\$10,637,736	P-49	\$0	\$10,637,736	100.0000%	\$0	\$10,637,736
50	353.000	Station Equipment - Lake Road	\$0	P-50	\$0	\$0	100.0000%	\$0	\$0
51	353.000	Station Equipment - Iatan	\$1,206,720	P-51	\$0	\$1,206,720	100.0000%	\$0	\$1,206,720
52	355.000	Poles and Fixtures - TP	\$11,124,677	P-52	-\$1,053,817	\$10,070,860	100.0000%	\$0	\$10,070,860
53	356.000	Overhead Conductors & Devices - TP	\$8,688,916	P-53	-\$1,006,219	\$7,682,697	100.0000%	\$0	\$7,682,697

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54	357.000	Underground Conduit - TP	\$16,148	P-54	\$0	\$16,148	100.0000%	\$0	\$16,148
55	358.000	Underground Conductors & Devices - TP	\$31,692	P-55	\$0	\$31,692	100.0000%	\$0	\$31,692
56		Transmission: Act 355: Salvage & Removal: Retirements not classified	\$0	P-56	\$0	\$0	100.0000%	\$0	\$0
57		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$34,563,008</b>		<b>-\$2,577,164</b>	<b>\$31,985,842</b>		<b>\$0</b>	<b>\$31,985,842</b>
58		<b>DISTRIBUTION PLANT</b>							
59	360.000	Land - DP	\$673,624	P-59	\$0	\$673,624	100.0000%	\$0	\$673,624
60	360.010	Dist. Land Rights - Electric	\$99,640	P-60	\$0	\$99,640	100.0000%	\$0	\$99,640
61	361.000	Structures & Improvements - DP	\$2,082,463	P-61	\$0	\$2,082,463	100.0000%	\$0	\$2,082,463
62	362.000	Station Equipment - DP	\$36,132,291	P-62	\$0	\$36,132,291	100.0000%	\$0	\$36,132,291
63	364.000	Poles, Tower, & Fixtures - DP	\$28,367,033	P-63	\$0	\$28,367,033	100.0000%	\$0	\$28,367,033
64	365.000	Overhead Conductors & Devices - DP	\$23,389,836	P-64	\$0	\$23,389,836	100.0000%	\$0	\$23,389,836
65	366.000	Underground Conduit - DP	\$7,698,255	P-65	\$0	\$7,698,255	100.0000%	\$0	\$7,698,255
66	367.000	Underground Conductors & Devices - DP	\$17,151,054	P-66	\$0	\$17,151,054	100.0000%	\$0	\$17,151,054
67	368.000	Line Transformers - DP	\$33,420,914	P-67	\$0	\$33,420,914	100.0000%	\$0	\$33,420,914
68	368.002	Elect. Dist. - Ln Trans - Convention	\$0	P-68	\$0	\$0	100.0000%	\$0	\$0
69	368.003	Elect. Dist. - Ln Trans - Padmount	\$0	P-69	\$0	\$0	100.0000%	\$0	\$0
70	369.010	Services - Overhead	\$4,361,367	P-70	\$0	\$4,361,367	100.0000%	\$0	\$4,361,367
71	369.020	Services - Underground	\$10,672,615	P-71	\$0	\$10,672,615	100.0000%	\$0	\$10,672,615
72	370.000	Meters	\$7,394,819	P-72	\$0	\$7,394,819	100.0000%	\$0	\$7,394,819
73	371.000	Installation On Customer Premises	\$4,370,829	P-73	\$0	\$4,370,829	100.0000%	\$0	\$4,370,829
74	373.000	Street Lighting & Signal Systems	\$5,095,928	P-74	\$0	\$5,095,928	100.0000%	\$0	\$5,095,928
75		Distribution: Act 362, 364, 367, 368: Salvage & Removal :Retirements not classified	\$0	P-75	\$0	\$0	100.0000%	\$0	\$0
76		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$180,910,668</b>		<b>\$0</b>	<b>\$180,910,668</b>		<b>\$0</b>	<b>\$180,910,668</b>
77		<b>GENERAL PLANT</b>							
78	389.000	Land and Land Rights - GP	\$728,769	P-78	\$0	\$728,769	100.0000%	\$0	\$728,769
79	390.000	Structures & Improvements - GP	\$6,720,211	P-79	\$0	\$6,720,211	100.0000%	\$0	\$6,720,211
80	391.000	Office Furniture & Equipment - GP	\$318,655	P-80	\$0	\$318,655	100.0000%	\$0	\$318,655
81	391.020	Office Furniture Equip. & Computers - GP	\$1,054,622	P-81	\$0	\$1,054,622	100.0000%	\$0	\$1,054,622
82	391.030	Computer Hardware - GP	\$0	P-82	\$0	\$0	100.0000%	\$0	\$0
83	391.040	Computer Software - GP	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84	391.060	Office Machines - 1987 - GP	\$58,027	P-84	\$0	\$58,027	100.0000%	\$0	\$58,027
85	392.111	Transportation Subunit	\$0	P-85	\$0	\$0	100.0000%	\$0	\$0
86	392.000	Transportation Equipment - Cars - GP	\$0	P-86	\$0	\$0	100.0000%	\$0	\$0
87	392.010	Transportation Equipment - Light Truck	\$0	P-87	\$0	\$0	100.0000%	\$0	\$0
88	392.050	Trans. Equip. - med trucks- GP	\$220,194	P-88	\$0	\$220,194	100.0000%	\$0	\$220,194
89	392.020	Trans. Equip. - Heavy Truck - GP	\$1,021,127	P-89	\$0	\$1,021,127	100.0000%	\$0	\$1,021,127
90	392.040	Trans. Equip. - Trailers - GP	\$304,910	P-90	\$0	\$304,910	100.0000%	\$0	\$304,910
91	393.000	Stores Equipment - GP	\$257,631	P-91	\$0	\$257,631	100.0000%	\$0	\$257,631
92	394.000	Tools, Shop, & Garage Equipment - GP	\$1,511,125	P-92	\$0	\$1,511,125	100.0000%	\$0	\$1,511,125
93	395.000	Laboratory Equipment - GP	\$336,544	P-93	\$0	\$336,544	100.0000%	\$0	\$336,544
94	396.000	Power Operated Equipment - Short Life	\$176,879	P-94	\$0	\$176,879	100.0000%	\$0	\$176,879
95	396.002	Power Operated Equipment - Long Life	\$0	P-95	\$0	\$0	100.0000%	\$0	\$0
96	397.000	Communication Equipment - GP	\$1,650,498	P-96	\$0	\$1,650,498	100.0000%	\$0	\$1,650,498
97	398.000	Miscellaneous Equipment - GP	\$506,013	P-97	\$0	\$506,013	100.0000%	\$0	\$506,013
98		<b>TOTAL GENERAL PLANT</b>	<b>\$14,865,205</b>		<b>\$0</b>	<b>\$14,865,205</b>		<b>\$0</b>	<b>\$14,865,205</b>
99		<b>GENERAL PLANT - LAKE ROAD</b>							
100	390.000	Structures & Improvements - Lake Road	\$0	P-100	\$0	\$0	84.7300%	\$0	\$0
101	391.000	Office Furniture & Equipment - LR	\$451,934	P-101	\$0	\$451,934	84.7300%	\$0	\$382,924
102	391.020	Office Furniture & Equip. Computers - LR	\$498,325	P-102	\$0	\$498,325	84.7300%	\$0	\$422,231
103	391.030	Computer Hardware - LR	\$0	P-103	\$0	\$0	84.7300%	\$0	\$0
104	391.040	Computer Software - LR	\$222,749	P-104	\$0	\$222,749	84.7300%	\$0	\$188,735
105	391.060	Office Machines - 1987 - LR	\$5,975	P-105	\$0	\$5,975	84.7300%	\$0	\$5,063
106	392.000	General Trans. - Cars - LR	\$25,099	P-106	\$0	\$25,099	84.7300%	\$0	\$21,266
107	392.010	Trans. Equip. - Light Truck - LR	\$119,332	P-107	\$0	\$119,332	84.7300%	\$0	\$101,110
108	392.050	Trans. Equip. - Heavy Truck- LR	\$19,286	P-108	\$0	\$19,286	84.7300%	\$0	\$16,341
109	392.020	Trans. Equip. - Heavy Truck - LR	\$140,243	P-109	\$0	\$140,243	84.7300%	\$0	\$118,828
110	392.040	Trans. Equip. - Med Trucks- LR	\$0	P-110	\$0	\$0	84.7300%	\$0	\$0
111	393.000	Stores Equipment - LR	\$841	P-111	\$0	\$841	84.7300%	\$0	\$713
112	394.000	Tools, Shop, & Garage Equip. - LR	\$478,884	P-112	\$0	\$478,884	84.7300%	\$0	\$405,758
113	395.000	Laboratory Equipment - LR	\$364,456	P-113	\$0	\$364,456	84.7300%	\$0	\$308,804
114	396.000	Power Operated Equipment - LR	\$1,058,375	P-114	\$0	\$1,058,375	84.7300%	\$0	\$896,761
115	397.000	Communication Equipment - LR	\$182	P-115	\$0	\$182	84.7300%	\$0	\$154
116	398.000	Miscellaneous Equipment - LR	\$12,921	P-116	\$0	\$12,921	84.7300%	\$0	\$10,948

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117		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$3,398,602</b>		<b>\$0</b>	<b>\$3,398,602</b>		<b>\$0</b>	<b>\$2,879,636</b>
118		<b>GENERAL PLANT - IATAN</b>							
119	391.000	Office Furniture & Equipment - Iatan	\$1,742	P-119	\$0	\$1,742	100.0000%	\$0	\$1,742
120	391.040	Computer Software - Iatan	\$157,762	P-120	\$0	\$157,762	100.0000%	\$0	\$157,762
121	397.000	Communication Equipment - IT	\$104,804	P-121	\$0	\$104,804	100.0000%	\$0	\$104,804
122		<b>TOTAL GENERAL PLANT - IATAN</b>	<b>\$264,308</b>		<b>\$0</b>	<b>\$264,308</b>		<b>\$0</b>	<b>\$264,308</b>
123		<b>ECORP - GPE - AQUILA</b>							
124	389.000	Gen - Land - Electric	\$7,733	P-124	\$0	\$7,733	84.7300%	\$0	\$6,552
125	390.000	Gen - Structures & Improvements - Electric	\$2,247,346	P-125	\$0	\$2,247,346	84.7300%	\$0	\$1,904,176
126	390.001	Gen - Structures & Improvements - Other	\$0	P-126	\$0	\$0	84.7300%	\$0	\$0
127	391.000	General Office Furniture & Equip. - Elect.	\$2,808,078	P-127	\$0	\$2,808,078	84.7300%	\$0	\$2,379,284
128	391.020	General Office Furniture - Computer	\$3,905,485	P-128	\$0	\$3,905,485	84.7300%	\$0	\$3,309,117
129	391.040	General Office Furn Software	\$5,574,764	P-129	\$0	\$5,574,764	84.7300%	\$0	\$4,723,498
130	391.050	Computer Systems Development	\$0	P-130	\$0	\$0	84.7300%	\$0	\$0
131	394.000	General Tools - Electric	\$12,434	P-131	\$0	\$12,434	84.7300%	\$0	\$10,535
132	397.000	General Communications Equip. - Elect.	\$589,791	P-132	\$0	\$589,791	84.7300%	\$0	\$499,730
133	398.000	General Misc. Equip. - Elect.	\$136,990	P-133	\$0	\$136,990	84.7300%	\$0	\$116,072
134		<b>TOTAL ECORP - GPE - AQUILA</b>	<b>\$15,282,621</b>		<b>\$0</b>	<b>\$15,282,621</b>		<b>\$0</b>	<b>\$12,948,964</b>
135		<b>UCU COMMON GENERAL PLANT</b>							
136	389.000	Land & Land Rights - UCU	\$0	P-136	\$0	\$0	84.7300%	\$0	\$0
137	390.000	Structures & Improvements - Electric	\$0	P-137	\$0	\$0	84.7300%	\$0	\$0
138	390.050	Structures & Improvements - Leased	\$0	P-138	\$0	\$0	84.7300%	\$0	\$0
139	391.000	Gen - Office Furniture & Equipment - Elect.	\$0	P-139	\$0	\$0	84.7300%	\$0	\$0
140	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	\$0	P-140	\$0	\$0	84.7300%	\$0	\$0
141	391.040	Gen - Office - Furn - Software	\$0	P-141	\$0	\$0	84.7300%	\$0	\$0
142	391.050	Gen - Office Furn - Sys Develop	\$0	P-142	\$0	\$0	84.7300%	\$0	\$0
143	392.000	Gen - Trans. Equip. - Auto - Electric	\$0	P-143	\$0	\$0	84.7300%	\$0	\$0
144	392.050	Gen - Trans. Equip. - Med. Trucks - Electric	\$0	P-144	\$0	\$0	84.7300%	\$0	\$0
145	394.000	Gen Tools - Electric	\$0	P-145	\$0	\$0	84.7300%	\$0	\$0
146	395.000	Gen Laboratory Equip - Electric	\$0	P-146	\$0	\$0	84.7300%	\$0	\$0
147	397.000	Gen - Communication Equip. - Electric	\$0	P-147	\$0	\$0	84.7300%	\$0	\$0
148	398.000	Gen Misc Equip. - Elect.	\$0	P-148	\$0	\$0	84.7300%	\$0	\$0
149		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>

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**Adjustments to Plant in Service**

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

**St. Joseph Light Power - Electric**  
**Case No. ER-2009-0090**  
**Test Year Ending 12/31/2007**  
**Post Direct Filing Through September 30, 2008**  
**Adjustments to Plant in Service**

Plant Number	Plant Category	Adjustment Amount	Original Amount	Adjusted Amount
	No Adjustment		\$0	\$0
P-19	Plant and Equipment - Gen			
	No Adjustment		\$0	\$0
P-20	Plant and Equipment - Trans			
	No Adjustment		\$0	\$0
P-21	Boiler and Equipment - Gen			
	No Adjustment		\$0	\$0
P-22	Steam PR, Boiler, ACC, Equip, Elec			
	No Adjustment		\$0	\$0
P-23	Turbine Generator Plant - Gen			
	No Adjustment		\$0	\$0
P-24	Accessories, Equip, - Equipment - Gen			
	No Adjustment		\$0	\$0
P-25	MIS - Power Plant Equipment - Gen			
	No Adjustment		\$0	\$0
P-27	Structures and Improvements			
	No Adjustment		\$0	\$0
P-29	Iron Holders			
	No Adjustment		\$0	\$0
P-30	Buildings			
	No Adjustment		\$0	\$0

**St. Joseph Light Power - Electric**  
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**Test Year Ending 12/31/2007**  
**Post Direct Filing Through September 30, 2008**  
**Adjustments to Plant in Service**

Item Number	Description	2007 Balance	2008 Balance	Adjustment	Functional Adjustments
P-16	Generator			\$0	\$0
P-17	Generator			\$0	\$0
P-18	Generator			\$0	\$0
P-19	Generator			\$0	\$0
P-20	Generator			\$0	\$0
P-21	Generator			\$0	\$0
P-22	Generator			\$0	\$0
P-23	Generator			\$0	\$0
P-24	Generator			\$0	\$0
P-25	Generator			\$0	\$0
P-26	Generator			\$0	\$0
P-27	Generator			\$0	\$0
P-28	Generator			\$0	\$0
P-29	Generator			\$0	\$0
P-30	Generator			\$0	\$0
P-31	Generator			\$0	\$0
P-32	Generator			\$0	\$0
P-33	Generator			\$0	\$0
P-34	Generator			\$0	\$0
P-35	Generator			\$0	\$0
P-36	Generator			\$0	\$0
P-37	Generator			\$0	\$0
P-38	Generator			\$0	\$0
P-39	Generator			\$0	\$0
P-40	Generator			\$0	\$0
P-41	Generator			\$0	\$0
P-42	Generator			\$0	\$0
P-43	Generator			\$0	\$0
P-44	Generator			\$0	\$0
P-45	Generator			\$0	\$0
P-46	Generator			\$0	\$0
P-47	Generator			\$0	\$0
P-48	Generator			\$0	\$0
P-49	Generator			\$0	\$0
P-50	Generator			\$0	\$0
P-51	Generator			\$0	\$0
P-52	Generator			\$0	\$0
P-53	Generator			\$0	\$0
P-54	Generator			\$0	\$0
P-55	Generator			\$0	\$0
P-56	Generator			\$0	\$0
P-57	Generator			\$0	\$0
P-58	Generator			\$0	\$0
P-59	Generator			\$0	\$0
P-60	Generator			\$0	\$0
P-61	Generator			\$0	\$0
P-62	Generator			\$0	\$0
P-63	Generator			\$0	\$0
P-64	Generator			\$0	\$0
P-65	Generator			\$0	\$0
P-66	Generator			\$0	\$0
P-67	Generator			\$0	\$0
P-68	Generator			\$0	\$0
P-69	Generator			\$0	\$0
P-70	Generator			\$0	\$0
P-71	Generator			\$0	\$0
P-72	Generator			\$0	\$0
P-73	Generator			\$0	\$0
P-74	Generator			\$0	\$0
P-75	Generator			\$0	\$0
P-76	Generator			\$0	\$0
P-77	Generator			\$0	\$0
P-78	Generator			\$0	\$0
P-79	Generator			\$0	\$0
P-80	Generator			\$0	\$0
P-81	Generator			\$0	\$0
P-82	Generator			\$0	\$0
P-83	Generator			\$0	\$0
P-84	Generator			\$0	\$0
P-85	Generator			\$0	\$0
P-86	Generator			\$0	\$0
P-87	Generator			\$0	\$0
P-88	Generator			\$0	\$0
P-89	Generator			\$0	\$0
P-90	Generator			\$0	\$0
P-91	Generator			\$0	\$0
P-92	Generator			\$0	\$0
P-93	Generator			\$0	\$0
P-94	Generator			\$0	\$0
P-95	Generator			\$0	\$0
P-96	Generator			\$0	\$0
P-97	Generator			\$0	\$0
P-98	Generator			\$0	\$0
P-99	Generator			\$0	\$0
P-100	Generator			\$0	\$0



**St. Joseph Light Power - Electric**  
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**Adjustments to Plant in Service**

Account Number	Description	Amount	Adjustment
12-00	Plant in Service - All		
	No Adjustment	\$0	\$0
12-57	Leases and Intangibles		
	1. To remove capital lease from plant. (Herrington)	-\$1,053,817	\$0
12-58	Overhead Capitalization - Other		
	1. To remove capital lease from plant. (Herrington)	-\$1,006,219	\$0
12-59	Underground Structures		
	No Adjustment	\$0	\$0
12-60	Underground Structures - Other		
	No Adjustment	\$0	\$0
12-61	Overhead Structures - Other		
	No Adjustment	\$0	\$0
12-62	Overhead Structures - Other		
	No Adjustment	\$0	\$0
12-63	Overhead Structures - Other		
	No Adjustment	\$0	\$0
12-64	Overhead Structures - Other		
	No Adjustment	\$0	\$0
12-65	Overhead Structures - Other		
	No Adjustment	\$0	\$0
12-66	Overhead Structures - Other		
	No Adjustment	\$0	\$0
12-67	Overhead Structures - Other		
	No Adjustment	\$0	\$0
12-68	Overhead Structures - Other		
	No Adjustment	\$0	\$0

**St. Joseph Light Power - Electric**  
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**Adjustments to Plant in Service**

Number	Description	Amount	Amount
1-36	No Adjustment	\$0	\$0
1-37	No Adjustment	\$0	\$0
1-38	No Adjustment	\$0	\$0
1-39	No Adjustment	\$0	\$0
1-40	No Adjustment	\$0	\$0
1-41	No Adjustment	\$0	\$0
1-42	No Adjustment	\$0	\$0
1-43	No Adjustment	\$0	\$0
1-44	No Adjustment	\$0	\$0
1-45	No Adjustment	\$0	\$0
1-46	No Adjustment	\$0	\$0
1-47	No Adjustment	\$0	\$0
1-48	No Adjustment	\$0	\$0
1-49	No Adjustment	\$0	\$0
1-50	No Adjustment	\$0	\$0

**St. Joseph Light Power - Electric**  
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**Adjustments to Plant In Service**

Plant	Account Name	Account Number	Amount	Adjusted Amount
	No Adjustment		\$0	\$0
P-27	Street Lighting - Streetlights	5200		
	No Adjustment		\$0	\$0
P-27	Distribution - 69-36 - Street	5200		
	No Adjustment		\$0	\$0
P-27	Power and Light Plant - 69	5200		
	No Adjustment		\$0	\$0
P-29	Street Lighting - Streetlights - SP	5200		
	No Adjustment		\$0	\$0
P-30	Office Machine - Equipment - 69	5200		
	No Adjustment		\$0	\$0
P-31	Office Furniture - Equipment - 69	5200		
	No Adjustment		\$0	\$0
P-32	Computer Hardware - 69	5200		
	No Adjustment		\$0	\$0
P-33	Computer Software - 69	5200		
	No Adjustment		\$0	\$0
P-34	Office Machine - 69 - 69	5200		
	No Adjustment		\$0	\$0
P-35	Transportation - 69	5200		

**St. Joseph Light Power - Electric**  
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**Adjustments to Plant in Service**

Item No.	Description	Amount	Adjustment	Adjusted Amount
	No Adjustment		\$0	\$0
17.86	Transmission Equipment - Line & Pole		\$0	\$0
17.87	Transmission Equipment - Line Pole		\$0	\$0
	No Adjustment		\$0	\$0
17.89	Transmission Equipment - Poles		\$0	\$0
17.90	Transmission Equipment - Poles		\$0	\$0
	No Adjustment		\$0	\$0
17.91	Transmission Equipment - Poles		\$0	\$0
	No Adjustment		\$0	\$0
17.92	Transmission Equipment - Poles		\$0	\$0
	No Adjustment		\$0	\$0
17.93	Transmission Equipment - Poles		\$0	\$0
	No Adjustment		\$0	\$0
17.94	Transmission Equipment - Poles		\$0	\$0
	No Adjustment		\$0	\$0
17.95	Transmission Equipment - Poles		\$0	\$0

**St. Joseph Light Power - Electric**  
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**Test Year Ending 12/31/2007**  
**Post Direct Filing Through September 30, 2008**  
**Adjustments to Plant in Service**

Account	Description	2007 Balance	2008 Balance	Change
12-06	Plant in Service - Distribution			
	No Adjustment		\$0	\$0
12-09	Plant in Service - Equipment			
	No Adjustment		\$0	\$0
12-10	Plant in Service - Improvements			
	No Adjustment		\$0	\$0
12-10	Plant in Service - Equipment			
	No Adjustment		\$0	\$0
12-12	Plant in Service - Substation			
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
12-12	Plant in Service - Substation			
	No Adjustment		\$0	\$0
12-10	Plant in Service - Equipment			
	No Adjustment		\$0	\$0
12-06	Plant in Service - Distribution			
	No Adjustment		\$0	\$0
12-10	Plant in Service - Equipment			
	No Adjustment		\$0	\$0
12-06	Plant in Service - Distribution			
	No Adjustment		\$0	\$0



**St. Joseph Light Power - Electric**  
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**Adjustments to Plant in Service**

Plant	Account	Description	Amount	Adjustment
P-17	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-22	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-23	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-24	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-25	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-26	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-27	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-28	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-29	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-30	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-31	3000	Communication Equipment		
		No Adjustment	\$0	\$0
P-32	3000	Communication Equipment		
		No Adjustment	\$0	\$0





**St. Joseph Light Power - Electric**  
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**Post Direct Filing Through September 30, 2008**  
**Adjustments to Plant in Service**

	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

St. Joseph Light Power - Electric  
Case No. ER-2009-0090  
Test Year Ending 12/31/2007  
Post Direct Filing Through September 30, 2008  
Accumulated Depreciation Reserve

Line Number	Account Number	Description	Original Cost	Revised Cost	Accumulated Depreciation	Adjusted Cost	Rate	Retirement	Adjusted Cost
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$0			\$0			\$0
3	303.000	Miscellaneous Intangibles - Iatan	\$73,495			\$73,495			\$73,495
4		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$73,495</b>			<b>\$73,495</b>			<b>\$73,495</b>
5		<b>PRODUCTION PLANT</b>							
6		<b>STEAM PRODUCTION</b>							
7		<b>LAKE ROAD PLANT</b>							
8	310.000	Land & Land Rights - LR	\$0			\$0			\$0
9	311.000	Structures & Improvements - LR	\$5,744,109			\$5,744,109			\$4,866,984
10	312.000	Boiler Plant Equipment - LR	\$25,453,898			\$25,453,898			\$21,567,088
11	312.020	Boiler Pollution Equipment - LR	\$5,746,395			\$5,746,395			\$4,868,920
12	314.000	Turbogenerator Units - LR	\$8,895,611			\$8,895,611			\$7,537,251
13	315.000	Accessory Electrical Equipment - LR	\$2,841,086			\$2,841,086			\$2,407,252
14	316.000	Misc. Power Plant Equipment - LR	\$204,795			\$204,795			\$133,936
15		Production: Act 312: Salvage & Removal: Retirements not classified	-\$274,015			-\$274,015			-\$232,173
16		<b>TOTAL LAKE ROAD PLANT</b>	<b>\$48,611,879</b>			<b>\$48,611,879</b>			<b>\$41,149,268</b>
17		<b>IATAN PRODUCTION PLANT</b>							
18	303.070	Misc. Iatan Steam PR-STR - (312)	\$0			\$0			\$0
19	310.000	Land & Land Rights - Iatan	\$0			\$0			\$0
20	311.000	Structures & Improvements - Iatan	\$2,484,396			\$2,484,396			\$2,484,396
21	312.000	Boiler Plant Equipment - Iatan	\$34,042,983			\$34,042,983			\$34,042,983
22	312.020	Steam PR - Boiler AQC Equip-Elect	\$16,251			\$16,251			\$16,251
23	314.000	Turbogenerator Units - Iatan	\$8,069,104			\$8,069,104			\$8,069,104
24	315.000	Accessory Electrical Equipment - Iatan	\$4,212,757			\$4,212,757			\$4,212,757
25	316.000	Misc. Power Plant Equipment - Iatan	\$626,226			\$626,226			\$626,226
26		<b>TOTAL IATAN PRODUCTION PLANT</b>	<b>\$49,451,717</b>			<b>\$49,451,717</b>			<b>\$49,451,717</b>
27		<b>TOTAL STEAM PRODUCTION</b>	<b>\$98,063,596</b>			<b>\$98,063,596</b>			<b>\$90,600,975</b>
28		<b>NUCLEAR PRODUCTION</b>							
29		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
30		<b>HYDRAULIC PRODUCTION</b>							
31		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>			<b>\$0</b>			<b>\$0</b>
32		<b>OTHER PRODUCTION</b>							
33		<b>OTHER PRODUCTION PLANT</b>							
34	341.000	Structures & Improvements	\$1,281,936			\$1,281,936			\$1,281,936
35	342.000	Fuel Holders	\$624,950			\$624,950			\$624,950
36	343.000	Prime Movers	\$11,373,714			\$11,373,714			\$11,373,714
37	344.000	Generators	\$3,215,795			\$3,215,795			\$3,215,795
38	345.000	Accessory Electrical Equipment	\$833,450			\$833,450			\$833,450
39	346.000	Oth Prod - Misc Power Plt Equip	\$2			\$2			\$2
40		Other Production: Act 342: Salvage & Removal: Retirements not classified	-\$8,778			-\$8,778			-\$8,778
41		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$17,321,069</b>			<b>\$17,321,069</b>			<b>\$17,321,069</b>
42		<b>TOTAL OTHER PRODUCTION</b>	<b>\$17,321,069</b>			<b>\$17,321,069</b>			<b>\$17,321,069</b>
43		<b>TOTAL PRODUCTION PLANT</b>	<b>\$115,384,665</b>			<b>\$115,384,665</b>			<b>\$107,922,044</b>
44		<b>TRANSMISSION PLANT</b>							
45	350.000	Land - TP	\$0			\$0			\$0
46	350.010	Trans. Land Rights - Electric	\$0			\$0			\$0
47	350.040	Trans. Land Rights - Elect. Depreciable	\$3,901			\$3,901			\$3,901
48	352.000	Structures & Improvements - TP	\$223,990			\$188,392			\$188,392
49	353.000	Station Equipment - TP	\$5,233,698			\$5,233,698			\$5,233,698
50	353.000	Station Equipment - Lake Road	\$0			\$0			\$0
51	353.000	Station Equipment - Iatan	\$0			\$0			\$0
52	355.000	Poles and Fixtures - TP	\$8,242,788			\$8,052,651			\$8,052,651

St. Joseph Light Power - Electric  
Case No. ER-2009-0080  
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Post Direct Filing Through September 30, 2008  
Accumulated Depreciation Reserve

Line Number	Amount	Description	Code	Accumulated Depreciation	Current Year Depreciation	Percentage	Retirements	Balance
53	358.000	Overhead Conductors & Devices - TP	R-53	\$6,345,595	-\$181,649	\$6,164,046	100.0000%	\$0
54	357.000	Underground Conduit - TP	R-54	\$4,689	\$0	\$4,689	100.0000%	\$0
55	358.000	Underground Conductors & Devices - TP	R-55	\$29,663	\$0	\$29,663	100.0000%	\$0
56		Transmission: Act 355: Salvage & Removal:	R-56	-\$611,697	\$0	-\$611,697	100.0000%	\$0
		Retirements not classified						-\$611,697
57		<b>TOTAL TRANSMISSION PLANT</b>		<b>\$19,472,627</b>	<b>-\$407,284</b>	<b>\$19,065,343</b>		<b>\$0</b>
58		<b>DISTRIBUTION PLANT</b>						
59	360.000	Land - DP	R-59	\$0	\$0	\$0	100.0000%	\$0
60	360.010	Dist. Land Rights - Electric	R-60	\$0	\$0	\$0	100.0000%	\$0
61	361.000	Structures & Improvements - DP	R-61	\$437,382	\$0	\$437,382	100.0000%	\$0
62	362.000	Station Equipment - DP	R-62	\$17,639,301	\$0	\$17,639,301	100.0000%	\$0
63	364.000	Poles, Tower, & Fixtures - DP	R-63	\$14,639,119	\$0	\$14,639,119	100.0000%	\$0
64	365.000	Overhead Conductors & Devices - DP	R-64	\$9,865,889	\$0	\$9,865,889	100.0000%	\$0
65	366.000	Underground Conduit - DP	R-65	\$1,839,976	\$0	\$1,839,976	100.0000%	\$0
66	367.000	Underground Conductors & Devices - DP	R-66	\$4,567,035	\$0	\$4,567,035	100.0000%	\$0
67	368.000	Line Transformers - DP	R-67	\$17,963,139	\$0	\$17,963,139	100.0000%	\$0
68	368.002	Elect. Dist. - Ln Trans - Conventlon	R-68	\$0	\$0	\$0	100.0000%	\$0
69	368.003	Elect. Dist. - Ln Trans - Padmount	R-69	\$0	\$0	\$0	100.0000%	\$0
70	369.010	Services - Overhead	R-70	\$3,050,467	\$0	\$3,050,467	100.0000%	\$0
71	369.020	Services - Underground	R-71	\$4,475,060	\$0	\$4,475,060	100.0000%	\$0
72	370.000	Meters	R-72	\$4,622,708	\$0	\$4,622,708	100.0000%	\$0
73	371.000	Installation On Customer Premises	R-73	\$1,986,724	\$0	\$1,986,724	100.0000%	\$0
74	373.000	Street Lighting & Signal Systems	R-74	\$2,201,924	\$0	\$2,201,924	100.0000%	\$0
75		Distribution: Act 362, 364, 367, 368: Salvage & Removal :Retirements not classified	R-75	-\$424,685	\$0	-\$424,685	100.0000%	\$0
76		<b>TOTAL DISTRIBUTION PLANT</b>		<b>\$82,864,039</b>	<b>\$0</b>	<b>\$82,864,039</b>		<b>\$0</b>
77		<b>GENERAL PLANT</b>						
78	388.000	Land and Land Rights - GP	R-78	\$0	\$0	\$0	100.0000%	\$0
79	390.000	Structures & Improvements - GP	R-79	\$1,739,825	\$0	\$1,739,825	100.0000%	\$0
80	391.000	Office Furniture & Equipment - GP	R-80	-\$43,496	\$0	-\$43,496	100.0000%	\$0
81	391.020	Office Furniture Equip. & Computers - GP	R-81	\$0	\$0	\$0	100.0000%	\$0
82	391.030	Computer Hardware - GP	R-82	\$381,591	\$0	\$381,591	100.0000%	\$0
83	391.040	Computer Software - GP	R-83	\$0	\$0	\$0	100.0000%	\$0
84	391.060	Office Machines - 1987 - GP	R-84	\$5,050	\$0	\$5,050	100.0000%	\$0
85	392.111	Transportation Subunit	R-85	\$0	\$0	\$0	100.0000%	\$0
86	392.000	Transportation Equipment - Cars - GP	R-86	\$0	\$0	\$0	100.0000%	\$0
87	392.010	Transportation Equipment - Light Truck	R-87	\$0	\$0	\$0	100.0000%	\$0
88	392.050	Trans. Equip. - med trucks- GP	R-88	\$224,760	\$0	\$224,760	100.0000%	\$0
89	392.020	Trans. Equip. - Heavy Truck - GP	R-89	\$1,021,127	\$0	\$1,021,127	100.0000%	\$0
90	392.040	Trans. Equip. - Trallers - GP	R-90	\$304,588	\$0	\$304,588	100.0000%	\$0
91	393.000	Stores Equipment - GP	R-91	\$113,288	\$0	\$113,288	100.0000%	\$0
92	394.000	Tools, Shop, & Garage Equipment - GP	R-92	\$890,120	\$0	\$890,120	100.0000%	\$0
93	395.000	Laboratory Equipment - GP	R-93	\$209,356	\$0	\$209,356	100.0000%	\$0
94	396.000	Power Operated Equipment - Short Life	R-94	\$82,327	\$0	\$82,327	100.0000%	\$0
95	396.002	Power Operated Equipment - Long Life	R-95	\$0	\$0	\$0	100.0000%	\$0
96	397.000	Communication Equipment - GP	R-96	\$732,871	\$0	\$732,871	100.0000%	\$0
97	398.000	Miscellaneous Equipment - GP	R-97	\$51,347	\$0	\$51,347	100.0000%	\$0
98		<b>TOTAL GENERAL PLANT</b>		<b>\$5,712,754</b>	<b>\$0</b>	<b>\$5,712,754</b>		<b>\$0</b>
99		<b>GENERAL PLANT - LAKE ROAD</b>						
100	390.000	Structures & Improvements - Lake Road	R-100	\$0	\$0	\$0	84.7300%	\$0
101	391.000	Office Furniture & Equipment - LR	R-101	\$229,569	\$0	\$229,569	84.7300%	\$0
102	391.020	Office Furniture & Equip. Computers - LR	R-102	\$361,961	\$0	\$361,961	84.7300%	\$0
103	391.030	Computer Hardware - LR	R-103	\$0	\$0	\$0	84.7300%	\$0
104	391.040	Computer Software - LR	R-104	\$52,161	\$0	\$52,161	84.7300%	\$0
105	391.060	Office Machines - 1987 - LR	R-105	\$2,477	\$0	\$2,477	84.7300%	\$0
106	392.000	General Trans. - Cars - LR	R-106	\$17,234	\$0	\$17,234	84.7300%	\$0
107	392.010	Trans. Equip. - Light Truck - LR	R-107	\$126,190	\$0	\$126,190	84.7300%	\$0
108	392.050	Trans. Equip. - Heavy Truck - LR	R-108	\$19,286	\$0	\$19,286	84.7300%	\$0
109	392.020	Trans. Equip. - Heavy Truck - LR	R-109	\$140,243	\$0	\$140,243	84.7300%	\$0
110	392.040	Trans. Equip. - Med Trucks- LR	R-110	\$0	\$0	\$0	84.7300%	\$0
111	393.000	Stores Equipment - LR	R-111	\$846	\$0	\$846	84.7300%	\$0
112	394.000	Tools, Shop, & Garage Equip. - LR	R-112	\$302,372	\$0	\$302,372	84.7300%	\$0
113	395.000	Laboratory Equipment - LR	R-113	\$248,102	\$0	\$248,102	84.7300%	\$0
114	396.000	Power Operated Equipment - LR	R-114	\$746,232	\$0	\$746,232	84.7300%	\$0

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Accumulated Depreciation Reserve

Line Number	Account Number	Description	Original Cost	Recovery Method	Estimated Salvage	Rate	Accumulated Depreciation	Book Value
115	397.000	Communication Equipment - LR	\$185	R-115	\$0		\$0	\$185
116	398.000	Miscellaneous Equipment - LR	\$5,709	R-116	\$0		\$0	\$5,709
117		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$2,252,567</b>		<b>\$0</b>		<b>\$0</b>	<b>\$2,252,567</b>
118		<b>GENERAL PLANT - IATAN</b>						
119	391.000	Office Furniture & Equipment - Iatan	\$1,545	R-119	\$0		\$0	\$1,545
120	391.040	Computer Software - Iatan	\$194,448	R-120	\$0		\$0	\$194,448
121	397.000	Communication Equipment - IT	\$38,123	R-121	\$0		\$0	\$38,123
122		<b>TOTAL GENERAL PLANT - IATAN</b>	<b>\$234,116</b>		<b>\$0</b>		<b>\$0</b>	<b>\$234,116</b>
123		<b>ECORP - GPE - AQUILA</b>						
124	389.000	Gen - Land - Electric	\$0	R-124	\$0		\$0	\$0
125	390.000	Gen - Structures & Improvements - Electric	-\$157,219	R-125	\$0		\$0	-\$133,212
126	390.001	Gen - Structures & Improvements - Other	\$775,894	R-126	\$0		\$0	\$657,415
127	391.000	General Office Furniture & Equip. - Elect.	\$175,332	R-127	\$0		\$0	\$148,559
128	391.020	General Office Furniture - Computer	\$3,088,264	R-128	\$4,128		\$3,092,392	\$2,620,184
129	391.040	General Office Furn Software	\$2,323,146	R-129	\$974,234		\$3,297,380	\$2,793,870
130	391.050	Computer Systems Development	\$0	R-130	\$1,032,623		\$0	\$874,941
131	394.000	General Tools - Electric	\$12,434	R-131	\$2,531		\$14,965	\$12,680
132	397.000	General Communications Equip. - Elect.	\$162,307	R-132	\$0		\$0	\$137,523
133	398.000	General Misc. Equip. - Elect.	\$138,990	R-133	\$8,329		\$145,319	\$123,129
134		<b>TOTAL ECORP - GPE - AQUILA</b>	<b>\$6,517,148</b>		<b>\$2,021,845</b>		<b>\$8,538,993</b>	<b>\$7,235,089</b>
135		<b>UCU COMMON GENERAL PLANT</b>						
136	389.000	Land & Land Rights - UCU	\$0	R-136	\$0		\$0	\$0
137	390.000	Structures & Improvements - Electric	-\$9,484	R-137	\$0		\$0	-\$8,036
138	390.050	Structures & Improvements - Leased	-\$5,453	R-138	\$0		\$0	-\$4,620
139	391.000	Gen - Office Furniture & Equipment - Elect.	-\$66,320	R-139	\$0		\$0	-\$56,193
140	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	-\$1,652,394	R-140	\$0		\$0	-\$1,400,073
141	391.040	Gen - Office - Furn - Software	-\$1,553,646	R-141	\$0		\$0	-\$1,316,404
142	391.050	Gen - Office Furn - Sys Develop	-\$897,861	R-142	\$0		\$0	-\$760,758
143	392.000	Gen - Trans. Equip. - Auto - Electric	-\$55	R-143	\$0		\$0	-\$47
144	392.050	Gen - Trans. Equip. - Med. Trucks - Electric	-\$491	R-144	\$0		\$0	-\$416
145	394.000	Gen Tools - Electric	-\$5,196	R-145	\$0		\$0	-\$4,403
146	395.000	Gen Laboratory Equip - Electric	-\$3,467	R-146	\$0		\$0	-\$2,938
147	397.000	Gen - Communication Equip. - Electric	-\$526,602	R-147	\$0		\$0	-\$446,190
148	398.000	Gen Misc Equip. - Elect.	-\$23,513	R-148	\$0		\$0	-\$19,923
149		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>-\$4,744,482</b>		<b>\$0</b>		<b>-\$4,744,482</b>	<b>-\$4,020,001</b>

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**Adjustments for Depreciation Reserve**

Adjustment Number	Description	2007 Amount	2008 Amount	Additional Reserve
	Depreciation			
	No Adjustment		\$0	\$0
	Miscellaneous Equipment			
	1. No Adjustment		\$0	\$0
	Power Transformer			
	No Adjustment		\$0	\$0
	Substation Equipment			
	No Adjustment		\$0	\$0
	Other Equipment			
	No Adjustment		\$0	\$0
	Other Equipment			
	No Adjustment		\$0	\$0
	Other Equipment			
	No Adjustment		\$0	\$0
	Other Equipment			
	No Adjustment		\$0	\$0
	Other Equipment			
	No Adjustment		\$0	\$0
	Other Equipment			
	No Adjustment		\$0	\$0

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Account Number	Description	2007	2008	2009
11-0000	Electric Service			
	No Adjustment		\$0	\$0
11-0001	Electric Service			
	No Adjustment		\$0	\$0
11-0002	Electric Service			
	No Adjustment		\$0	\$0
11-0003	Electric Service			
	No Adjustment		\$0	\$0
11-0004	Electric Service			
	No Adjustment		\$0	\$0
11-0005	Electric Service			
	No Adjustment		\$0	\$0
11-0006	Electric Service			
	No Adjustment		\$0	\$0
11-0007	Electric Service			
	No Adjustment		\$0	\$0
11-0008	Electric Service			
	No Adjustment		\$0	\$0
11-0009	Electric Service			
	No Adjustment		\$0	\$0
11-0010	Electric Service			
	No Adjustment		\$0	\$0

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Account	Account Description	Balance	Adjustment	Total
	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
	1. To remove capital lease reserve. (Herrington)		-\$35,598	\$0
	No Adjustment		\$0	\$0

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Account Number	Description	Amount	Amount
	No Adjustment	\$0	\$0
	No Adjustment	\$0	\$0
	1. To remove capital lease reserve. (Herrington)	-\$190,137	\$0
	1. To remove capital lease reserve. (Herrington)	-\$181,549	\$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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**Adjustments for Depreciation Reserve**

Account Number	Description	Amount	Amount
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0
	<b>Plant and Equipment</b>		
	No Adjustment	\$0	\$0



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**Adjustments for Depreciation Reserve**

Account Number	Description	Account	Balance	Adjustment
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0
8350	Depreciation Expense			
	No Adjustment		\$0	\$0



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**Adjustments for Depreciation Reserve**

Account Number	Description	2007	2008
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>
	<b>No Adjustment</b>		<b>\$0</b>

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**Adjustments for Depreciation Reserve**

Item	Description	Amount	Amount
1B-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1E-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1F-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1G-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1H-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1I-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1J-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1K-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1L-12	Conductors (See Schedule 1A)		
	No Adjustment	\$0	\$0
1M-12	Conductors (See Schedule 1A)		
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)	\$2,414	\$0
	2. To include additional reserve for unauthorized ceasing of depreciation. (Schad)	\$1,714	\$0
1N-12	Conductors (See Schedule 1A)		

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**Adjustments for Depreciation Reserve**

Account Number	Description	Amount	Debit	Credit
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$974,234	\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$1,032,623	\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$2,531	\$0
	No Adjustment		\$0	\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$8,329	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0
	No Adjustment		\$0	\$0





St. Joseph Light Power - Electric  
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Post Direct Filing Through September 30, 2008  
Depreciation Expense

1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$75,000	0.0000%	\$0
3	303.000	Miscellaneous Intangibles - Iatan	\$0	0.00%	\$0
4		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$75,000</b>		<b>\$0</b>
5		<b>PRODUCTION PLANT</b>			
6		<b>STEAM PRODUCTION</b>			
7		<b>LAKE ROAD PLANT</b>			
8	310.000	Land & Land Rights - LR	\$32,976	0.0000%	\$0
9	311.000	Structures & Improvements - LR	\$12,190,674	1.7200%	\$209,680
10	312.000	Boiler Plant Equipment - LR	\$41,434,624	2.0400%	\$845,266
11	312.020	Boiler Pollution Equipment - LR	\$9,707,040	2.0400%	\$198,024
12	314.000	Turbogenerator Units - LR	\$12,979,125	2.3100%	\$299,818
13	315.000	Accessory Electrical Equipment - LR	\$3,522,923	2.2400%	\$78,913
14	316.000	Misc. Power Plant Equipment - LR	\$140,628	2.1000%	\$2,953
15		Production:Act 312: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
16		<b>TOTAL LAKE ROAD PLANT</b>	<b>\$80,007,990</b>		<b>\$1,634,654</b>
17		<b>IATAN PRODUCTION PLANT</b>			
18	303.070	Misc. Iatan Steam PR-STR - (312)	\$113,037	0.0000%	\$0
19	310.000	Land & Land Rights - Iatan	\$250,326	0.0000%	\$0
20	311.000	Structures & Improvements - Iatan	\$4,298,721	1.7200%	\$73,938
21	312.000	Boiler Plant Equipment - Iatan	\$42,058,188	2.0400%	\$857,987
22	312.020	Steam PR - Boiler AQC Equip-Elect	\$455,225	2.0400%	\$9,287
23	314.000	Turbogenerator Units - Iatan	\$11,259,325	2.3100%	\$260,090
24	315.000	Accessory Electrical Equipment - Iatan	\$7,347,206	2.2400%	\$164,577
25	316.000	Misc. Power Plant Equipment - Iatan	\$1,469,963	2.1000%	\$30,869
26		<b>TOTAL IATAN PRODUCTION PLANT</b>	<b>\$67,251,991</b>		<b>\$1,396,748</b>
27		<b>TOTAL STEAM PRODUCTION</b>	<b>\$147,259,981</b>		<b>\$3,031,402</b>
28		<b>NUCLEAR PRODUCTION</b>			
29		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>
30		<b>HYDRAULIC PRODUCTION</b>			
31		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>
32		<b>OTHER PRODUCTION</b>			
33		<b>OTHER PRODUCTION PLANT</b>			
34	341.000	Structures & Improvements	\$1,477,027	1.6800%	\$24,814

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Depreciation Expense

35	342.000	Fuel Holders	\$626,818	2.8900%	\$18,115
36	343.000	Prime Movers	\$10,957,617	2.8900%	\$316,675
37	344.000	Generators	\$3,107,233	3.2000%	\$99,431
38	345.000	Accessory Electrical Equipment	\$1,149,783	2.2400%	\$25,755
39	346.000	Oth Prod - Misc Power Plt Equip	\$685	2.0000%	\$14
40		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
41		<b>TOTAL OTHER PRODUCTION PLANT</b>	<b>\$17,319,163</b>		<b>\$484,804</b>
42		<b>TOTAL OTHER PRODUCTION</b>	<b>\$17,319,163</b>		<b>\$484,804</b>
43		<b>TOTAL PRODUCTION PLANT</b>	<b>\$164,579,144</b>		<b>\$3,516,206</b>
44		<b>TRANSMISSION PLANT</b>			
45	350.000	Land - TP	\$54,735	0.0000%	\$0
46	350.010	Trans. Land Rights - Electric	\$1,897,345	0.0000%	\$0
47	350.040	Trans. Land Rights - Elect. Depreciable	\$3,901	0.0000%	\$0
48	352.000	Structures & Improvements - TP	\$384,008	1.8300%	\$7,027
49	353.000	Station Equipment - TP	\$10,637,736	1.7300%	\$184,033
50	353.000	Station Equipment - Lake Road	\$0	1.7300%	\$0
51	353.000	Station Equipment - Iatan	\$1,206,720	1.7300%	\$20,876
52	355.000	Poles and Fixtures - TP	\$10,070,860	2.3600%	\$237,672
53	356.000	Overhead Conductors & Devices - TP	\$7,682,697	2.1500%	\$165,178
54	357.000	Underground Conduit - TP	\$16,148	1.8700%	\$302
55	358.000	Underground Conductors & Devices - TP	\$31,692	2.0300%	\$643
56		Transmission: Act 355: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
57		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$31,985,842</b>		<b>\$615,731</b>
58		<b>DISTRIBUTION PLANT</b>			
59	360.000	Land - DP	\$673,624	0.0000%	\$0
60	360.010	Dist. Land Rights - Electric	\$99,640	0.0000%	\$0
61	361.000	Structures & Improvements - DP	\$2,082,463	1.6700%	\$34,777
62	362.000	Station Equipment - DP	\$36,132,291	1.8200%	\$657,608
63	364.000	Poles, Tower, & Fixtures - DP	\$28,367,033	4.0200%	\$1,140,355
64	365.000	Overhead Conductors & Devices - DP	\$23,389,836	2.0700%	\$484,170
65	366.000	Underground Conduit - DP	\$7,698,255	1.8700%	\$143,957
66	367.000	Underground Conductors & Devices - DP	\$17,151,054	2.3300%	\$399,620
67	368.000	Line Transformers - DP	\$33,420,914	3.1400%	\$1,049,417
68	368.002	Elect. Dist. - Ln Trans - Convention	\$0	0.0000%	\$0
69	368.003	Elect. Dist. - Ln Trans - Padmount	\$0	0.0000%	\$0
70	369.010	Services - Overhead	\$4,361,367	3.6400%	\$158,754
71	369.020	Services - Underground	\$10,672,615	2.1800%	\$232,663
72	370.000	Meters	\$7,394,819	1.9100%	\$141,241
73	371.000	Installation On Customer Premises	\$4,370,829	4.1600%	\$181,826
74	373.000	Street Lighting & Signal Systems	\$5,095,928	3.5000%	\$178,357

St. Joseph Light Power - Electric  
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Depreciation Expense

Depreciation Expense				
Line	Asset Description	Cost	Rate	Expense
75	Distribution: Act 362, 364, 367, 368: Salvage & Removal :Retirements not classified	\$0	0.0000%	\$0
76	<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$180,910,668</b>		<b>\$4,802,745</b>
77	<b>GENERAL PLANT</b>			
78	389.000 Land and Land Rights - GP	\$728,769	0.0000%	\$0
79	390.000 Structures & Improvements - GP	\$6,720,211	1.7500%	\$117,604
80	391.000 Office Furniture & Equipment - GP	\$318,655	3.3000%	\$10,516
81	391.020 Office Furniture Equip. & Computers - GP	\$1,054,622	9.7000%	\$102,298
82	391.030 Computer Hardware - GP	\$0	9.7000%	\$0
83	391.040 Computer Software - GP	\$0	10.0000%	\$0
84	391.060 Office Machines - 1987 - GP	\$58,027	3.3000%	\$1,915
85	392.111 Transportation Subunit	\$0	8.3000%	\$0
86	392.000 Transportation Equipment - Cars - GP	\$0	8.3000%	\$0
87	392.010 Transportation Equipment - Light Truck	\$0	8.3000%	\$0
88	392.050 Trans. Equip. - med trucks- GP	\$220,194	8.3000%	\$18,276
89	392.020 Trans. Equip. - Heavy Truck - GP	\$1,021,127	8.3000%	\$84,754
90	392.040 Trans. Equip. - Trallers - GP	\$304,910	8.3000%	\$25,308
91	393.000 Stores Equipment - GP	\$257,631	3.3300%	\$8,579
92	394.000 Tools, Shop, & Garage Equipment - GP	\$1,511,125	3.6000%	\$54,401
93	395.000 Laboratory Equipment - GP	\$336,544	3.3300%	\$11,207
94	396.000 Power Operated Equipment - Short Life	\$176,879	4.6500%	\$8,225
95	396.002 Power Operated Equipment - Long Life	\$0	4.6500%	\$0
96	397.000 Communication Equipment - GP	\$1,650,498	3.3700%	\$55,622
97	398.000 Miscellaneous Equipment - GP	\$506,013	4.2400%	\$21,455
98	<b>TOTAL GENERAL PLANT</b>	<b>\$14,865,205</b>		<b>\$520,160</b>
99	<b>GENERAL PLANT - LAKE ROAD</b>			
100	390.000 Structures & Improvements - Lake Road	\$0	1.7500%	\$0
101	391.000 Office Furniture & Equipment - LR	\$382,924	3.3000%	\$12,636
102	391.020 Office Furniture & Equip. Computers - LR	\$422,231	9.7000%	\$40,956
103	391.030 Computer Hardware - LR	\$0	9.7000%	\$0
104	391.040 Computer Software - LR	\$188,735	10.0000%	\$18,874
105	391.060 Office Machines - 1987 - LR	\$5,063	3.3000%	\$167
106	392.000 General Trans. - Cars - LR	\$21,266	8.3000%	\$1,765
107	392.010 Trans. Equip. - Light Truck - LR	\$101,110	8.3000%	\$8,392
108	392.050 Trans. Equip. - Heavy Truck- LR	\$16,341	8.3000%	\$1,356
109	392.020 Trans. Equip. - Heavy Truck - LR	\$118,828	8.3000%	\$9,863
110	392.040 Trans. Equip. - Med Trucks- LR	\$0	8.3000%	\$0
111	393.000 Stores Equipment - LR	\$713	3.3300%	\$24
112	394.000 Tools, Shop, & Garage Equip. - LR	\$405,758	3.6000%	\$14,607
113	395.000 Laboratory Equipment - LR	\$308,804	3.3300%	\$10,283
114	396.000 Power Operated Equipment - LR	\$896,761	4.6500%	\$41,699
115	397.000 Communication Equipment - LR	\$154	3.3700%	\$5
116	398.000 Miscellaneous Equipment - LR	\$10,948	4.2400%	\$464

**St. Joseph Light Power - Electric**  
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**Depreciation Expense**

117		<b>TOTAL GENERAL PLANT - LAKE ROAD</b>	<b>\$2,879,636</b>		<b>\$161,091</b>
118		<b>GENERAL PLANT - IATAN</b>			
119	391.000	Office Furniture & Equipment - Iatan	\$1,742	3.3000%	\$57
120	391.040	Computer Software - Iatan	\$157,762	10.0000%	\$15,776
121	397.000	Communication Equipment - IT	\$104,804	3.3700%	\$3,532
122		<b>TOTAL GENERAL PLANT - IATAN</b>	<b>\$264,308</b>		<b>\$19,365</b>
123		<b>ECORP - GPE - AQUILA</b>			
124	389.000	Gen - Land - Electric	\$6,552	0.0000%	\$0
125	390.000	Gen - Structures & Improvements - Electric	\$1,904,176	1.6700%	\$31,800
126	390.001	Gen - Structures & Improvements - Other	\$0	0.0000%	\$0
127	391.000	General Office Furniture & Equip. - Elect.	\$2,379,284	3.3300%	\$79,230
128	391.020	General Office Furniture - Computer	\$3,309,117	10.0000%	\$330,912
129	391.040	General Office Furn Software	\$4,723,498	10.0000%	\$472,350
130	391.050	Computer Systems Development	\$0	0.0000%	\$0
131	394.000	General Tools - Electric	\$10,535	0.0000%	\$0
132	397.000	General Communications Equip. - Elect.	\$499,730	3.3300%	\$16,641
133	398.000	General Misc. Equip. - Elect.	\$116,072	0.0000%	\$0
134		<b>TOTAL ECORP - GPE - AQUILA</b>	<b>\$12,948,964</b>		<b>\$930,933</b>
135		<b>UCU COMMON GENERAL PLANT</b>			
136	389.000	Land & Land Rights - UCU	\$0	0.0000%	\$0
137	390.000	Structures & Improvements - Electric	\$0	0.0000%	\$0
138	390.050	Structures & Improvements - Leased	\$0	0.0000%	\$0
139	391.000	Gen - Office Furniture & Equipment - Elect.	\$0	0.0000%	\$0
140	391.020	Gen - Office 391.02 Gen Office Furniture - Computer	\$0	0.0000%	\$0
141	391.040	Gen - Office - Furn - Software	\$0	0.0000%	\$0
142	391.050	Gen - Office Furn - Sys Develop	\$0	0.0000%	\$0
143	392.000	Gen - Trans. Equip. - Auto - Electric	\$0	0.0000%	\$0
144	392.050	Gen - Trans. Equip. - Med. Trucks - Electric	\$0	0.0000%	\$0
145	394.000	Gen Tools - Electric	\$0	0.0000%	\$0
146	395.000	Gen Laboratory Equip - Electric	\$0	0.0000%	\$0
147	397.000	Gen - Communication Equip. - Electric	\$0	0.0000%	\$0
148	398.000	Gen Misc Equip. - Elect.	\$0	0.0000%	\$0
149		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>

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Cash Working Capital

1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Net Payroll	\$11,949,149	29.23	13.42	15.81	0.043305	\$517,458
3	Accrued Vacation	\$140,644	29.23	365.00	-335.77	-0.919918	-\$129,381
4	Federal Income Taxes Withheld	\$2,068,551	29.23	16.50	12.73	0.034877	\$72,145
5	State Income Taxes Withheld	\$607,557	29.23	18.50	10.73	0.029397	\$17,860
6	Employee FICA Taxes	\$1,196,266	29.23	16.50	12.73	0.034877	\$41,722
7	Purchased Gas & Oil	\$4,103,535	29.23	40.79	-11.56	-0.031672	-\$129,967
8	Sibley Coal and Freight	\$10,518,987	29.23	20.03	9.20	0.025214	\$265,226
9	Jeffrey Coal	\$4,006,834	29.23	30.62	-1.39	-0.003807	-\$15,254
10	Lake Road Coal and Freight	\$2,667,654	29.23	20.37	8.86	0.024267	\$64,736
11	Iatan Coal	\$1,695,523	29.23	43.69	-14.46	-0.039607	-\$67,155
12	Iatan Operations	\$4,316,342	29.23	52.69	-23.46	-0.064273	-\$277,424
13	Jeffrey Operations	\$5,217,951	29.23	30.62	-1.39	-0.003807	-\$19,865
14	Purchase Power	\$26,359,604	29.23	36.42	-7.19	-0.019706	-\$519,442
15	Injuries and Damages	\$311,112	29.23	365.00	-335.77	-0.919918	-\$286,198
16	Cash Vouchers	\$26,328,841	29.23	44.14	-14.91	-0.040849	-\$1,075,507
17	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$101,488,550</b>					<b>-\$1,541,046</b>
18	<b>TAXES</b>						
19	FICA - Employer Portion	\$1,196,266	29.23	16.50	12.73	0.034877	\$41,722
20	Unemployment Taxes	\$58,759	29.23	75.88	-46.65	-0.127808	-\$7,510
21	Sales Taxes	\$3,273,639	4.82	35.68	-30.86	-0.084540	-\$276,753
22	Corporate Franchise	\$128,113	11.82	-77.50	89.32	0.244712	\$31,351
23	City Franchise Taxes	\$3,200,544	11.82	98.20	-86.38	-0.236645	-\$757,393
24	Property Tax	\$2,328,636	29.23	188.36	-159.13	-0.435960	-\$1,015,192
25	<b>TOTAL TAXES</b>	<b>\$10,185,957</b>					<b>-\$1,983,775</b>
26	<b>OTHER EXPENSES</b>						
27	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
29	<b>TAX OFFSET FROM RATE BASE</b>						
30	Federal Tax Offset	\$5,247,353	21.59	0.00	21.59	0.059151	\$310,386
31	State Tax Offset	\$824,584	21.59	0.00	21.59	0.059151	\$48,775
32	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
33	Interest Expense Offset	\$6,343,484	29.23	92.00	-62.77	-0.171973	-\$1,090,908
34	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$12,415,421</b>					<b>-\$731,747</b>

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1	TOTAL OPERATING REVENUES	\$135,290,394	See Note (1)	See Note (1)	\$135,290,394	See Note (1)	\$133,224,429	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$95,446,141	\$4,803,899	\$90,642,242	\$83,968,604	\$18,606	\$69,025,308	\$4,981,826	\$64,043,482
3	TOTAL TRANSMISSION EXPENSES	\$6,286,481	\$360,521	\$5,925,960	\$6,902,308	-\$16,377	\$6,885,931	\$430,320	\$6,455,611
4	TOTAL DISTRIBUTION EXPENSES	\$6,269,268	\$3,760,789	\$2,508,479	\$7,843,627	\$0	\$7,631,962	\$4,376,103	\$3,253,859
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,600,352	\$1,321,903	\$1,278,449	\$3,048,074	\$126,286	\$3,174,360	\$1,577,932	\$1,596,528
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$142,327	\$117,437	\$24,890	\$167,478	\$0	\$167,478	\$140,174	\$27,304
7	TOTAL SALES EXPENSES	\$83,695	\$56,532	\$27,163	\$81,245	\$0	\$81,245	\$67,477	\$13,768
8	TOTAL ADMIN. & GENERAL EXPENSES	\$16,741,093	\$4,017,250	\$12,723,843	\$16,301,413	-\$2,450	\$14,822,266	\$4,386,435	\$10,135,831
9	TOTAL DEPRECIATION EXPENSE	\$11,726,265	\$0	\$11,726,265	\$11,726,265	-\$1,294,944	\$10,431,321	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$52,391	\$0	\$52,391	\$52,391	\$0	\$52,391	\$0	\$52,391
11	TOTAL OTHER OPERATING EXPENSE	\$4,153,119	\$0	\$4,153,119	\$3,948,971	-\$61,970	\$3,887,001	\$0	\$3,887,001
12	TOTAL OPERATING EXPENSE	\$143,501,132	\$14,438,331	\$117,336,536	\$135,629,812	-\$1,486,285	\$117,448,699	\$15,962,167	\$91,055,211
13	NET INCOME BEFORE TAXES	-\$8,210,738	\$0	\$0	-\$339,418	-\$567,680	\$15,775,730	\$0	\$0
14	TOTAL INCOME TAXES	-\$5,563,308	See Note (1)	See Note (1)	-\$5,563,308	\$9,450,692	\$3,887,384	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	-\$497,880	See Note (1)	See Note (1)	-\$497,880	\$0	-\$497,880	See Note (1)	See Note (1)

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



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23	511,000	Maintenance Of Structures	\$421,295	\$126,404	\$284,891	E-23	\$479,793	\$301,088	84.6510%	\$0	\$762,780	\$127,719	\$635,061
24	512,000	Maintenance Of Boiler Plant	\$3,934,484	\$825,281	\$3,109,213	E-24	\$1,042,080	\$4,976,574	84.6510%	\$0	\$4,212,720	\$833,864	\$3,378,856
25	513,000	Maintenance Of Electric Plant	\$1,450,595	\$135,336	\$1,315,259	E-25	\$-219,922	\$1,230,673	84.6510%	\$0	\$1,041,777	\$136,744	\$905,033
26	514,000	Maintenance Of Misc. Steam Plant	\$294,906	\$54,500	\$240,406	E-26	\$148,783	\$148,783	84.6510%	\$0	\$125,404	\$55,067	\$70,337
27		TOTAL MAINTENANCE - STEAM POWER	\$6,551,439	\$1,480,315	\$5,061,124		\$1,213,780	\$7,745,219		\$0	\$6,556,406	\$1,495,712	\$5,060,694
28		TOTAL STEAM POWER GENERATION	\$50,892,316	\$4,105,441	\$46,786,875		\$526,326	\$51,417,642		\$43,498	\$36,499,238	\$4,148,141	\$32,351,097
29		NUCLEAR POWER GENERATION											
30		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
31		HYDRAULIC POWER GENERATION											
32		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		OTHER POWER GENERATION											
34		OPERATION - OTHER POWER											
35	546,000	Other Gen. Operation Super. & Engr.	\$2,088	\$647	\$1,441	E-35	\$125	\$2,213	100.0000%	\$0	\$2,213	\$772	\$1,441
36	547,000	Other Generation Fuel	\$1,125,115	\$0	\$1,125,115	E-36	\$3,308,407	\$4,431,522	100.0000%	\$0	\$4,431,522	\$0	\$4,431,522
37	547,006	Fuel on Sys Other Prod. - Demand St	\$7,407	\$0	\$7,407	E-37	\$0	\$7,407	100.0000%	\$0	\$7,407	\$0	\$7,407
38	547,030	Other Generation Fuel -	\$0	\$0	\$0	E-38	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
39	547,033	Fuel Other Inter/Intra ST (bk11)	\$38,894	\$0	\$38,894	E-39	\$-38,894	\$0	100.0000%	\$0	\$0	\$0	\$0
40	548,000	Other Power Generation Expense	\$163,099	\$156,108	\$6,991	E-40	\$30,224	\$193,323	100.0000%	\$0	\$193,323	\$186,332	\$6,991
41	548,000	Misc. Other Power Generation Expense	\$49,202	\$4,157	\$45,045	E-41	\$418	\$49,620	100.0000%	\$0	\$49,620	\$2,575	\$47,045
42	550,000	Other Generation Rents	\$0	\$0	\$0	E-42	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
43		TOTAL OPERATION - OTHER POWER	\$1,385,805	\$156,912	\$1,228,893		\$3,296,280	\$4,684,085		\$0	\$4,684,085	\$189,679	\$4,494,406
44		MAINTENANCE - OTHER POWER											
45	551,000	Other Gen. Maint. Superv. & Engr.	\$0	\$0	\$0	E-45	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
46	552,000	Other Gen. Maint. Of Structures	\$9,456	\$7,692	\$1,764	E-46	\$-148	\$9,310	100.0000%	\$0	\$9,310	\$9,181	\$129
47	553,000	Other Gen. Maint. Of General Plant	\$673,830	\$109,246	\$564,584	E-47	\$-290,048	\$383,782	100.0000%	\$0	\$383,782	\$130,397	\$253,385
48	554,000	Other Gen. Maint. Misc. Other Gen. Plant	\$4,332	\$3,541	\$791	E-48	\$598	\$4,930	100.0000%	\$0	\$4,930	\$4,226	\$704
49		TOTAL MAINTENANCE - OTHER POWER	\$687,618	\$120,479	\$567,139		\$-289,596	\$396,022		\$0	\$396,022	\$143,804	\$254,218
50		TOTAL OTHER POWER GENERATION	\$2,073,423	\$279,391	\$1,794,032		\$1,008,684	\$5,082,107		\$0	\$5,082,107	\$333,483	\$4,748,624
51		OTHER POWER SUPPLY EXPENSES											
52	555,000	Purchased Power - On Sys (bk10)	\$18,281,182	\$0	\$18,281,182	E-52	\$-1,713,578	\$16,567,604	100.0000%	\$0	\$16,567,604	\$0	\$16,567,604
53	555,001	Base Power On-Sys Interco (bk10)	\$10,558,698	\$0	\$10,558,698	E-53	\$-10,558,698	\$0	100.0000%	\$0	\$0	\$0	\$0
54	555,007	Purchased Power On Sys - Demand LT	\$9,562,000	\$0	\$9,562,000	E-54	\$230,000	\$9,792,000	100.0000%	\$0	\$9,792,000	\$0	\$9,792,000
55	555,010	Purchased Power - Energy	\$0	\$0	\$0	E-55	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
56	555,020	Purchased Power - Capacity (Demand)	\$0	\$0	\$0	E-56	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
57	555,025	Purchased Power - Emissions	\$0	\$0	\$0	E-57	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
58	555,030	Purchased Power For Resale to Others	\$1,010,024	\$0	\$1,010,024	E-58	\$-730,183	\$279,841	100.0000%	\$0	\$279,841	\$0	\$279,841
59	555,031	Purchased Power Off-System Interunit	\$79,038	\$0	\$79,038	E-59	\$0	\$79,038	100.0000%	\$0	\$79,038	\$0	\$79,038
60	555,032	Purchased Power Intrastate (bk11)	\$1,034,641	\$0	\$1,034,641	E-60	\$-1,034,641	\$0	100.0000%	\$0	\$0	\$0	\$0
61	555,033	Purchased Power Inter/IntraST (bk11)	\$16,655	\$0	\$16,655	E-61	\$-15,655	\$0	100.0000%	\$0	\$0	\$0	\$0
62	555,101	Purchased Power MO Allocation	\$1,245,364	\$0	\$1,245,364	E-62	\$-1,245,364	\$0	100.0000%	\$0	\$0	\$0	\$0
63	556,000	System Control and Load Dispatch	\$424,580	\$290,194	\$134,426	E-63	\$66,095	\$480,675	100.0000%	\$0	\$480,675	\$346,330	\$134,345
64	557,000	Other Expenses	\$269,220	\$128,913	\$140,307	E-64	\$477	\$269,697	100.0000%	-\$24,892	\$244,805	\$153,872	\$89,933



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65		\$42,480,402	\$419,067	\$42,061,335	-\$15,011,547	\$27,468,855	-\$24,892	\$27,443,963	\$500,202	\$26,943,761
66	TOTAL OTHER POWER EXPENSES	\$95,446,141	\$4,803,899	\$90,642,242	-\$11,477,537	\$83,868,804	\$18,606	\$69,025,308	\$4,981,826	\$64,043,482
67	TOTAL POWER PRODUCTION EXPENSES									
67	TRANSMISSION EXPENSES									
68	OPERATION - TRANSMISSION EXP.									
69	Transmission Operation Superv. & Eng.	\$119,657	\$40,550	\$79,107	\$7,851	\$127,508	\$0	\$127,508	\$48,401	\$79,107
70	Transmission Operation Load Dispatch	\$26,089	\$10,267	\$15,822	\$1,988	\$28,077	\$0	\$28,077	\$0	\$15,822
71	Load Dispatch Reliability	\$115,971	\$107,994	\$8,077	\$20,889	\$136,860	\$0	\$136,860	\$128,783	\$8,077
72	Load Dispatch Monitoring Oper. Trans. Sys.	\$1,140	\$1,140	\$0	\$221	\$1,361	\$0	\$1,361	\$1,361	\$0
73	Load Dispatch Service & Scheduling	\$4,529	\$4,291	\$238	\$0	\$43,117	\$0	\$43,117	\$0	\$43,117
74	Sched System Control & Dispatch Service	\$4,529	\$4,291	\$238	\$0	\$43,117	\$0	\$43,117	\$0	\$43,117
75	Reliability Planning & Standards Dev.	\$1,400	\$1,400	\$0	\$831	\$5,360	\$0	\$5,360	\$5,122	\$238
76	Transmission Service Studies	\$560	\$560	\$0	\$108	\$1,871	\$0	\$1,871	\$1,871	\$0
77	Generation Interconnection Studies	\$3,948	\$3,672	\$277	\$108	\$668	\$0	\$668	\$668	\$0
78	Reliability Planning & Standards Dev. Svc.	\$55,587	\$31,372	\$24,215	\$6,074	\$4,680	\$0	\$4,383	\$4,383	\$277
79	Transmission Operation Station Expenses	\$5,391	\$3,972	\$1,419	\$6,074	\$61,661	\$0	\$61,661	\$37,446	\$24,215
80	Trans. Operation Station OH Line Expenses	\$2,646,461	\$0	\$2,646,461	\$881	\$9,072	\$0	\$9,072	\$4,200	\$4,872
81	Trans. Operation Underground Line Expense	\$1,515,600	\$0	\$1,515,600	\$0	\$0	\$0	\$0	\$0	\$0
82	Transmission of Electricity by Others	\$26,970	\$19,221	\$7,749	\$429,190	\$3,075,651	\$0	\$3,075,651	\$0	\$3,075,651
83	Trans. Of Electricity by Others - Interunit	\$26,970	\$19,221	\$7,749	\$429,190	\$3,075,651	\$0	\$3,075,651	\$0	\$3,075,651
84	Trans. Of Electricity by Others - Off System	\$0	\$0	\$0	\$0	\$1,515,600	\$0	\$1,515,600	\$0	\$1,515,600
85	Miscellaneous Transmission Expense	\$111,472	\$19,221	\$92,251	\$3,721	\$26,970	-\$17,432	\$9,538	\$0	\$9,538
86	Transmission Operation Rents	\$271,355	\$0	\$271,355	\$0	\$115,193	\$1,055	\$116,248	\$22,942	\$93,306
87	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$5,652,248	\$223,896	\$5,428,352	\$472,536	\$6,124,784	-\$16,377	\$6,108,407	\$267,232	\$5,841,175
88	MAINTENANCE - TRANSMISSION EXP.									
89	Trans. Maint. Superv. & Engineering	\$4,053	\$3,704	\$349	\$2,971	\$7,024	\$0	\$7,024	\$4,421	\$2,603
90	Trans. Maint. Of Structures	\$23,659	\$4,470	\$19,189	-\$16,737	\$6,922	\$0	\$6,922	\$5,335	\$1,587
91	Trans. Maint. Of Computer Equipment	\$3,296	\$0	\$3,296	\$0	-\$3,296	\$0	-\$3,296	\$0	-\$3,296
92	Trans. Maint. Of Station Equipment	\$387,514	\$105,033	\$282,481	-\$6,327	\$381,187	\$0	\$381,187	\$125,368	\$255,819
93	Trans. Maint. Of Overhead Lines	\$179,018	\$5,950	\$173,068	\$185,807	\$364,825	\$0	\$364,825	\$7,102	\$357,723
94	Trans. Maint. Of Underground Lines	\$25,807	\$0	\$25,807	-\$25,807	\$0	\$0	\$0	\$0	\$0
95	Trans. Maint. Of Misc. Trans. Plant	\$17,478	\$17,478	\$0	\$3,384	\$20,862	\$0	\$20,862	\$0	\$0
96	TOTAL MAINTENANCE - TRANSMISSION EXP.	\$634,233	\$136,635	\$497,598	\$143,281	\$777,524	\$0	\$777,524	\$163,088	\$614,436
97	TOTAL TRANSMISSION EXPENSES	\$6,286,481	\$360,521	\$5,925,960	\$615,827	\$6,902,308	-\$16,377	\$6,885,931	\$430,320	\$6,455,611
98	DISTRIBUTION EXPENSES									
99	OPERATION - DIST. EXPENSES									
100	Dist. Operation Supervision & Engineering	\$512,666	\$467,865	\$44,801	\$90,582	\$603,248	\$0	\$603,248	\$558,447	\$44,801
101	Dist. Operation Load Dispatching	\$119,415	\$99,841	\$19,574	\$19,330	\$138,745	\$0	\$138,745	\$119,171	\$19,574
102	Dist. Operation Station Equipment	\$51,120	\$33,807	\$17,313	\$6,545	\$57,665	\$0	\$57,665	\$40,352	\$17,313
103	Dist. Operation Overhead Line Expense	\$185,127	\$95,392	\$89,735	\$18,469	\$203,596	\$0	\$203,596	\$113,861	\$89,735
104	Dist. Operation Underground Line Expense	\$16,254	\$13,279	\$2,975	\$2,671	\$18,825	\$0	\$18,825	\$15,850	\$2,975
105	Perf. UG Distribution Line Locate Elect.	\$371,527	\$275,231	\$96,296	\$53,287	\$424,814	\$0	\$424,814	\$328,518	\$96,296
106	Dist. Operation Street Light & Signal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
107	Dist. Operation Meter Expenses	\$244,318	\$190,700	\$53,618	\$0	\$281,239	\$0	\$281,239	\$227,621	\$53,618
108	Perf. Connects Disconnects Electric	\$368,631	\$264,127	\$104,504	\$61,137	\$420,768	\$0	\$420,768	\$315,264	\$105,504
109	Dist. Operation Customer Installation Expense	\$18,075	\$14,668	\$3,407	\$2,840	\$20,915	\$0	\$20,915	\$17,508	\$3,407







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	1. Adjustment for Billing Corrections (Wells)		\$0	\$0	\$0 \$161,466
	2. Adjustment for Rate Switchers (Wells)		\$0	\$0	\$0 -\$144,547
	3. Annualization for Rate Change (Wells)		\$0	\$0	\$0 \$5,909,892
	4. Weather Adjustment (Wells)		\$0	\$0	\$0 -\$1,674,486
	5. 365-Days Adjustment (Wells)		\$0	\$0	\$0 \$1,071,491
	6. Annualization for Large Customer Loads (Scheperle)		\$0	\$0	\$0 \$2,351,966
	7. Annualization for Customer Growth (Boateng)		\$0	\$0	\$0 \$318,780
	1. To remove test year unbilled electric rate revenue. (Boateng)		\$0	\$0	\$0 -\$1,634,272
	1. To remove test year FCA unbilled electric revenue. (Boateng)		\$0	\$0	\$0 -\$3,640,130
	1. To adjust for Excess Facilities Revenue. (Wells)		\$0	\$0	\$0 \$77,546
	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 -\$1,706,326
	1. To remove intercompany off-system revenues from the test year. (Boateng)		\$0	\$0	\$0 -\$3,157,345
	No Adjustment		\$0	\$0	\$0 \$0
	No Adjustment		\$0	\$0	\$0 \$0
	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
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$135,442	\$0	\$0	\$0
	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	-\$9,529,351	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$35,337	\$0	\$0
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boatena)		\$0	-\$2,068,151	\$0	\$0

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	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)		\$228,145	\$0	\$0	\$0
	2. To adjust for correction to latan billed expenses. (Majors)		\$0	\$0	\$0	-\$12,041
	1. To adjust for test year fuel expenses transferred to steam operations. (Harris)		\$0	\$10,451,347	\$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)		\$70,492	\$0	\$0	\$0
	2. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0	\$0	\$4,935
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$74,164	\$0	\$0	\$0
	2. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0	\$0	\$50,604
	No Adjustment		\$0	\$0	\$0	\$0
	1. To annualize amortization of emission allowance sale proceeds. (Harris)		\$0	-\$15,205	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$65,593	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$7,001	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$24,473	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$455,320	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$159,780	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$882,300	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$26,202	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$246,124	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,552	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$157,315	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$125	\$0	\$0	\$0
	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	\$3,306,407	\$0	\$0
	2. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0



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	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boatena)		\$0	-\$38,894	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$30,224	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$418	\$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)		\$1,489	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$1,635	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$21,151	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$311,199	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$685	\$0	\$0	\$0
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	-\$87	\$0	\$0
	1. To annualize purchased power energy charges. (Harris)		\$0	-\$1,713,578	\$0	\$0
	1. To remove intercompany off system sales. (Harris)		\$0	-\$10,558,698	\$0	\$0
	1. To annualize purchased power demand charges. (Harris)		\$0	\$230,000	\$0	\$0

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	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$730,183	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boatena)		\$0	-\$1,034,641	\$0	\$0
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boatena)		\$0	-\$15,655	\$0	\$0
	1. To remove intercompany off-system sales. (Harris)		\$0	-\$1,245,364	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$56,176	\$0	\$0	\$0
	2. To adjust GMO-SJLP Advertising to an annualized level. (Prenger)		\$0	-\$81	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$24,959	\$0	\$0	\$0
	2. To adjust dues and donations to annualized level. (Prenger)		\$0	-\$24,482	\$0	\$0
	3. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0	\$0	-\$24,892
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,851	\$0	\$0	\$0

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1. No Adjustment		\$0	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,988	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$20,889	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$221	\$0	\$0	\$0
1. No Adjustment		\$0	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$831	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$271	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$108	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$711	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,074	\$0	\$0	\$0
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$681	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
1. To adjust transmission expense to Staff's annualized level. (Harris)		\$0	\$429,190	\$0	\$0

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	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	\$0	\$0	-\$17,432
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,721	\$0	\$0	\$0
	2. To adjust for corrections to latan billed amounts. (Majors)		\$0	\$0	\$0	\$1,055
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$717	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$2,254	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$865	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	-\$17,602	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$20,335	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	-\$26,662	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,152	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$184,655	\$0	\$0
	1. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	-\$25,807	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,384	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$90,582	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$19,330	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,545	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$18,469	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,571	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$53,287	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$36,921	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$51,137	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,840	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$166,187	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,976	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$227	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	-\$79	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$671	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$2,800	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,960	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$81,029	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$164,276	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$714,194	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,309	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	-\$63,328	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,150	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	-\$10,497	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$35,662	\$0	\$0	\$0

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	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$73,404	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,021	\$0	\$0	\$0
	2. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$3,145	\$0	\$0
	1. To adjust test year maintenance to Staff's annualized level. (Herrington)		\$0	\$45,573	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,997	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,749	\$0	\$0	\$0
	2. To adjust GMO-SJLP advertising to an annualized basis. (Prenger)		\$0	-\$23	\$0	\$0
	3. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0	\$0	\$20,441
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$76,017	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,051	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,650	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$116,490	\$0	\$0	\$0
	2. To adjust for Staff's annualized level of customer deposit interest expense. (Prenger)		\$0	\$99,713	\$0	\$0
	3. To include increase in postage expense. (Staff)		\$0	\$11,832	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,964	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,898	\$0	\$0	\$0
	1. To adjust bad debt expense to reflect Staff's annualization. (Boateng)		\$0	\$80,271	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$110	\$0	\$0	\$0
	2. To include bank fees based on same percentage KCPL used in sale of Accounts Receivable. (Herrington)		\$0	\$0	\$0	\$105,845
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$19,832	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust GMO-SJLP advertising to an annualized level. (Prenger)		\$0	\$2,414	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,905	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,744	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$8,201	\$0	\$0	\$0
	1. To adjust GMO-SJLP advertising to an annualized level. (Prenger)		\$0	-\$13,395	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$731,625	\$0	\$0	\$0



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	1. To eliminate non-labor expenses incurred related to the Merger, transition, asset sales, etc. (Harrison)		\$0	\$0	\$0 - \$15,594
	2. To adjust dues and donations to annualized level. (Prenger)		\$0	-\$35,424	\$0 \$0
	3. To adjust for correction to latan billed expenses. (Majors)		\$0	\$0	\$0 -\$1,943
	4. To remove the employee relocation negative balance that was charge to the L&P 2007 GL. (Harrison)		\$0	\$40,934	\$0 \$0
	No Adjustment		\$0	\$0	\$0 \$0
	No Adjustment		\$0	\$0	\$0 \$0
	1. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0	\$0 \$56
	2. No Adjustment		\$0	\$0	\$0 \$0
	3. To amortize Vintage 1 ER-2009-0090 DSM deferral. (Hyneman)		\$0	\$0	\$0 \$4,610
	1. To annualize property insurance expense. (Herrington)		\$0	\$0	\$0 \$27,428
	1. To adjust to a three year average of injuries and damages. (Herrington)		\$0	\$0	\$0 \$80,617
	2. To annualize insurance expense other than property. (Herrington)		\$0	\$0	\$0 -\$416,016
	1. To restore credit balance in account 926 for SERP to maintain \$0 in the account. (Hyneman)		\$0	\$0	\$0 \$13,310
	2. To adjust 401k expense to Staff's annualized level. (Majors)		\$0	-\$63,756	\$0 \$0
	3. To reflect a 5 year amortization of FAS 87 Regulatory liability. (Harrison)		\$0	\$0	\$0 -\$27,294
	4. To annualize the FAS 87 pension cost. (Harrison)		\$0	\$0	\$0 -\$3,773
	5. To annualize FAS 106 post-retirement benefit cost. (Harrison)		\$0	\$0	\$0 -\$121,079
	6. Remove bonuses paid related to Merger, transition, asset sales, etc. (Harrison)		\$0	\$0	\$0 -\$28,479

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7. To eliminate costs of discontinued Aquila Variable Compensation Program. (Majors)		\$0	-\$843,729	\$0	\$0
8. To eliminate costs of discontinued Aquila Earnings Match Program. (Majors)		\$0	-\$327,061	\$0	\$0
9. To eliminate restricted stock grants to former Aquila executives. (Majors)		\$0	-\$109,983	\$0	\$0
10. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0	\$0	\$132,204
11. To adjust for annualized level of self funded and premium based medical expenses. (Majors)		\$0	\$161,482	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
No Adjustment		\$0	\$0	\$0	\$0
1. To amortize the rate case expense through Sept. 30, 2008 over 2 years for Case. N. ER-2008-0090. (Prenger)		\$0	\$0	\$0	-\$70,703
1. To annualize MPSC Assessment to 2009 assessment amount. (Prenger)		\$0	\$0	\$0	\$45,840
1. No Adjustment		\$0	\$0	\$0	\$0
1. No Adjustment		\$0	\$0	\$0	\$0
1. To adjust GMO-SJLP advertising to an annualized level. (Prenger)		\$0	\$0	\$0	-\$2,592
1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,570	\$0	\$0	\$0
2. Remove duplicate payment made in January 2007 to Burnet, Duckworth & Palmer. (Harrison)		\$0	\$0	\$0	\$7,034
3. To adjust dues and donations to annualized level. (Prenger)		\$0	\$35,859	\$0	\$0
4. To adjust for corrections to latan billed expenses. (Majors)		\$0	\$0	\$0	\$109
5. To include SJLP merger transition cost Adj. CS-84. (Harrison)		\$0	\$0	\$0	\$119,032

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	No Adjustment		\$0	\$0	\$0	\$0
	1. To normalize L&P lease expense to a normal level. (Harrison)		\$0	-\$75,771	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$35,574	\$0	\$0	\$0
	2. Eliminate lease payments for Raytown 750 building that was sold. (Harrison)		\$0	\$0	\$0	-\$12,653
	1. To Annualize Depreciation Expense		\$0	\$0	\$0	-\$1,160,034
	2. To eliminate depreciation expense on transportation equipment charged to clearing accounts. (Herrington)		\$0	\$0	\$0	-\$134,910
	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. Adjustment to include amortization of 2007 Ice Storm (Herrington)		\$0	\$1,589,436	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	No Adjustment		\$0	\$0	\$0	\$0
	1. To annualize property tax (Herrington)		\$0	-\$374,744	\$0	\$0
	2. To adjust for Staff's annualized level of payroll tax expense. (Majors)		\$0	\$170,596	\$0	\$0

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	3. To adjust for correction to latan billed expenses. (Majors)		\$0	\$0	\$0	-\$61,970
	No Adjustment		\$0	\$0	\$0	\$0
	1. To Annualize Current Income Taxes		\$0	\$0	\$0	\$9,450,692
	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 Amort of Excess Deferred Income Taxes		\$0	\$0	\$0	\$0

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Income Tax Calculation

1	TOTAL NET INCOME BEFORE TAXES		\$15,775,730	\$20,671,963	\$21,466,357	\$22,263,866
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$10,431,321	\$10,431,321	\$10,431,321	\$10,431,321
4	50% Meals & Entertainment		\$17,738	\$17,738	\$17,738	\$17,738
5	Contribution in Aid of Construction		\$45,407	\$45,407	\$45,407	\$45,407
6	Advances for Construction		\$40,200	\$40,200	\$40,200	\$40,200
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$10,534,666	\$10,534,666	\$10,534,666	\$10,534,666
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	3.3050%	\$6,343,484	\$6,343,484	\$6,343,484	\$6,343,484
10	Tax Straight-Line Depreciation		\$10,080,866	\$10,080,866	\$10,080,866	\$10,080,866
11	Tax Depreciation over S/L Tax		-\$240,349	-\$240,349	-\$240,349	-\$240,349
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$16,184,001	\$16,184,001	\$16,184,001	\$16,184,001
13	NET TAXABLE INCOME		\$10,126,395	\$15,022,628	\$15,817,022	\$16,614,531
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$10,126,395	\$15,022,628	\$15,817,022	\$16,614,531
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$527,916	\$783,170	\$824,584	\$866,160
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$9,598,479	\$14,239,458	\$14,992,438	\$15,748,371
19	Federal Income Tax at the Rate of	35.00%	\$3,359,468	\$4,983,810	\$5,247,353	\$5,511,930
20	Subtract Federal Income Tax Credits					
21	Net Federal Income Tax		\$3,359,468	\$4,983,810	\$5,247,353	\$5,511,930
22	PROVISION FOR MO. INCOME TAX					
23	Net Taxable Income - MO. Inc. Tax		\$10,126,395	\$15,022,628	\$15,817,022	\$16,614,531
24	Deduct Federal Income Tax at the Rate of	50.000%	\$1,679,734	\$2,491,905	\$2,623,677	\$2,755,965
25	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
26	Missouri Taxable Income - MO. Inc. Tax		\$8,446,661	\$12,530,723	\$13,193,345	\$13,858,566
27	Missouri Income Tax at the Rate of	6.250%	\$527,916	\$783,170	\$824,584	\$866,160
28	PROVISION FOR CITY INCOME TAX					
29	Net Taxable Income - City Inc. Tax		\$10,126,395	\$15,022,628	\$15,817,022	\$16,614,531
30	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
31	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
32	City Taxable Income		\$10,126,395	\$15,022,628	\$15,817,022	\$16,614,531
33	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
34	SUMMARY OF CURRENT INCOME TAX					
35	Federal Income Tax		\$3,359,468	\$4,983,810	\$5,247,353	\$5,511,930
36	State Income Tax		\$527,916	\$783,170	\$824,584	\$866,160
37	City Income Tax		\$0	\$0	\$0	\$0
38	TOTAL SUMMARY OF CURRENT INCOME TAX		\$3,887,384	\$5,766,980	\$6,071,937	\$6,378,090
39	DEFERRED INCOME TAXES					
40	Deferred Income Taxes - Def. Inc. Tax.		-\$125,135	-\$125,135	-\$125,135	-\$125,135
41	Amortization of Deferred ITC		-\$158,484	-\$158,484	-\$158,484	-\$158,484
42	Amort of Excess Deferred Income Taxes		-\$214,261	-\$214,261	-\$214,261	-\$214,261
43	TOTAL DEFERRED INCOME TAXES		-\$497,880	-\$497,880	-\$497,880	-\$497,880

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**Capital Structure Schedule**

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	<b>TOTAL CAPITALIZATION</b>	<b>\$5,126,530,000</b>	<b>100.00%</b>		<b>8.025%</b>	<b>8.280%</b>	<b>8.536%</b>
8	<b>PreTax Cost of Capital</b>				<b>10.966%</b>	<b>11.380%</b>	<b>11.795%</b>







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**Executive Case Summary**

<b>1</b>	<b>Total Missouri Jurisdictional Operating Revenue</b>	<b>\$133,224,429</b>
<b>2</b>	<b>Total Missouri Rate Revenue By Rate Schedule</b>	<b>\$126,598,054</b>
<b>3</b>	<b>Missouri Retail kWh Sales</b>	<b>2,166,144,489</b>
<b>4</b>	<b>Average Rate (Cents per kWh)</b>	<b>5.844</b>
<b>5</b>	<b>Annualized Customer Number</b>	<b>65,981</b>
<b>6</b>	<b>Profit (Return on Equity)</b>	<b>\$9,548,815</b>
<b>7</b>	<b>Interest Expense</b>	<b>\$6,343,484</b>
<b>8</b>	<b>Annualized Payroll</b>	<b>\$15,962,167</b>
<b>9</b>	<b>Utility Employees</b>	<b>3,265</b>
<b>10</b>	<b>Depreciation</b>	<b>\$10,566,231</b>
<b>11</b>	<b>Net Investment Plant</b>	<b>\$187,513,287</b>