

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE

APPENDIX 1

Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS
GMO-MPS AND GMO-L&P ELECTRIC

CASE NO. ER-2009-0090

APPENDIX 1

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ALAN J. BAX

I graduated from the University of Missouri - Columbia with a Bachelor of Science degree in Electrical Engineering in December 1995. Concurrent with my studies, I was employed as an Engineering Assistant in the Energy Management Department of the University of Missouri – Columbia from the Fall of 1992 through the Fall of 1995. Prior to this, I completed a tour of duty in the United States Navy, completing a course of study at the Navy Nuclear Power School and a Navy Nuclear Propulsion Plant. Following my graduation from the University of Missouri - Columbia, I was employed by The Empire District Electric Company (Empire or Company) as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission (Staff). I am a member of the Institute of Electrical/Electronic Engineers (IEEE).

**TESTIMONY AND REPORTS FILED
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

BY ALAN J. BAX

<u>COMPANY</u>	<u>CASE NUMBER</u>
Aquila, Inc. d/b/a Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
The Empire District Electric Company	ER-2002-0424
Kansas City Power & Light Company	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascoage Electric Coops	EO-2005-0122
Union Electric Company d/b/a AmerenUE	EC-2002-1
The Empire District Electric Company	ER-2001-299
Aquila, Inc. d/b/a Aquila Networks – MPS	EA-2003-0370
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EO-2005-0369
Trigen-Kansas City Energy Corporation	HA-2006-0294
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Missouri Public Service	ER-2001-672
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2003-0543
Macon Electric Cooperative	EO-2005-0076
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Aquila Inc d/b/a Aquila Networks – MPS	ER-2009-0090
Union Electric Company d/b/a AmerenUE	EC-2004-0598
The Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110
Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
The Empire District Electric Company	EO-2005-0275
Kansas City Power and Light	ER-2009-0089
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	EO-2009-0181
West Central Electric Cooperative	EO-2008-0339
Missouri Rural Electric Cooperative	EO-2008-0332
Aquila, Inc. d/b/a Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EO-2006-0096
Union Electric Company d/b/a AmerenUE	EO-2004-0108
The Empire District Electric Company	ER-2008-0093
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Union Electric Company d/b/a AmerenUE	EC-2009-0193
Kansas City Power & Light Company	ER-2009-0089

Daniel I. Beck, P.E.

Supervisor of the Engineering Analysis Section of the Energy Department
Utility Operations Division

Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

I graduated with a Bachelor of Science Degree in Industrial Engineering from the University of Missouri at Columbia. Upon graduation, I was employed by the Navy Plant Representative Office in St. Louis, Missouri as an Industrial Engineer. I began my employment at the Commission in November, 1987, in the Research and Planning Department of the Utility Division (later renamed the Economic Analysis Department of the Policy and Planning Division) where my duties consisted of weather normalization, load forecasting, integrated resource planning, cost-of-service and rate design. In December, 1997, I was transferred to the Tariffs/Rate Design Section of the Commission's Gas Department where my duties include weather normalization, annualization, tariff review, cost-of-service and rate design. Since June 2001, I have been in the Engineering Analysis Section of the Energy Department, which was created by combining the Gas and Electric Departments. I became the Supervisor of the Engineering Analysis Section, Energy Department, Utility Operations Division in November 2005.

I am a Registered Professional Engineer in the State of Missouri. My registration number is E-26953.

**List of Cases in which prepared testimony was presented by:
DANIEL I. BECK**

<u>Company Name</u>	<u>Case No.</u>
Union Electric Company	EO-87-175
The Empire District Electric Company	EO-91-74
Missouri Public Service	ER-93-37
St. Joseph Power & Light Company	ER-93-41
The Empire District Electric Company	ER-94-174
Union Electric Company	EM-96-149
Laclede Gas Company	GR-96-193
Missouri Gas Energy	GR-96-285
Kansas City Power & Light Company	ET-97-113
Associated Natural Gas Company	GR-97-272
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Missouri Gas Energy	GT-98-237
Ozark Natural Gas Company, Inc.	GA-98-227
Laclede Gas Company	GR-98-374
St. Joseph Power & Light Company	GR-99-246
Laclede Gas Company	GR-99-315
Utilicorp United Inc. & St. Joseph Light & Power Co.	EM-2000-292
Union Electric Company d/b/a AmerenUE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GR-2001-629
Union Electric Company d/b/a AmerenUE	GT-2002-70
Laclede Gas Company	GR-2001-629
Laclede Gas Company	GR-2002-356
Union Electric Company d/b/a AmerenUE	GR-2003-0517
Missouri Gas Energy	GR-2004-0209
Atmos Energy Corporation	GR-2006-0387
Missouri Gas Energy	GR-2006-0422
Union Electric Company d/b/a AmerenUE	GR-2007-0003
The Empire District Electric Company	EO-2007-0029/EE-2007-0030
Laclede Gas Company	GR-2007-0208
The Empire District Electric Company	EO-2008-0043
Missouri Gas Utility, Inc.	GR-2008-0060
The Empire District Electric Company	ER-2008-0093
Union Electric Company d/b/a AmerenUE	ER-2008-0318
The Empire District Electric Company	EC-2009-0078
Kansas City Power & Light Company	ER-2009-0089

KOFI AGYENIM BOATENG, CPA, CIA

EDUCATIONAL BACKGROUND AND EXPERIENCE

I graduated from Ho Polytechnic, Ghana in September 2000, and received a Higher National Diploma (HND) in Accountancy. In May 2004, I received a Master's of Business Administration (MBA) degree with emphasis in Accounting from Lincoln University in Jefferson City, Missouri. In September of 2004, I commenced employment with the Missouri Public Service Commission Staff (Staff) in my current position of Utility Regulatory Auditor. Prior to employment with the Commission, I held the position of Accountant with the Controller & Accountant General's Dept., Ghana; Accountant with ACS-BPS (Ghana) Limited; Payroll Account Technician with Scholastic Book Club, Inc., Jefferson City; and Account Officer II with the Missouri Department of Revenue, Jefferson City. In 2006, I passed the Certified Public Accountant (CPA) examination and, in January 2007, received a license to practice as a professional accountant in the state of Missouri. On August 4, 2008, I completed all of the requirements for the Certified Internal Auditor program and earned the Certified Internal Auditor (CIA) designation. I hold professional membership with the American Institute of Certified Public Accountants (AICPA), Missouri Society of Certified Public Accountants (MSCPA), and The Institute of Internal Auditors-Central Missouri Chapter.

I have actively participated and assisted with audits and examinations of the books and records of utility companies operating under the Commission's jurisdiction within the state of Missouri in both formal and informal rate cases. I have also filed and given testimony before the Missouri Public Service Commission.

CASE PROCEEDING PARTICIPATION

“KOFI” AGYENIM BOATENG, CPA, CIA

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Kansas City Power & Light Company	ER-2009-0089	Direct Report: Electric Revenues and Uncollectible Revenues (Bad Debit)
Missouri-American Water Company	WR-2008-0311	Testimony: Revenues, Gross Receipt Taxes, Bad Debt Expense, Chemical Expense, Uncountable-For-Water
Missouri Gas Utility	GR-2008-0060	Testimony: Materials & Supplies, Gas Inventory, Prepayments, Customer Deposits, Payroll, Advertising, Property Taxes, Rate Case Expense.
Roy-L Utilities, Inc.	QS-2008-0001 QW-2008-0002	Staff Memorandum
Laclede Gas Company	GR-2007-0208	Testimony: Customer Deposits, Payroll & Payroll Taxes, Incentive Compensation, Dues & Donations, Miscellaneous Expenses, Lobbying, Equity Plan, Directors’ Fees, and Customer Deposit Interest
Bilyeu Water Co. LLC	WA-2007-0270	Certificate Case: No Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Advertising, Dues & Donations, Postage, PSC Assessment, Rate Case Expense, Customer Deposit Interest Expense
Gladlo Water & Sewer Company	QS-2007-0001 QW-2007-0002	Staff Memorandum (Case Still Pending)
Algonquin Water Resources of Missouri, LLC	WR-2006-0425	Testimony: Revenues, Electric Expense, Office Rents, Postage, Telephone Expense, Rate Case Expense
The Empire District Electric Company	ER-2006-0315	Testimony: Plant and Depreciation, Reserve, Cash Working Capital, Property Taxes, Advertising, Dues and Donations, Outside Services, Banking Fees, Promotional Giveaways, Transmission Billing Adjustment, Maintenance
New Florence Telephone Company	TC-2006-184	Stipulation and Agreement

CASE PROCEEDING PARTICIPATION

“KOFI” AGYENIM BOATENG, CPA, CIA

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Suburban Water and Sewer Company	WR-2005-0455	Staff Memorandum
Noel Water Company, Inc.	WR-2005-0452	Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-L&P	HR-2005-0450	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Customer Deposits Interests, Customer Advances, PSC Assessments, Rate Case Expense
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Testimony: Materials and Supplies, Prepayments, PSC Assessments, Rate Case Expense
Public Service Commission of the State of Missouri v. Cass County Telephone Company Limited Partnership	TC-2005-0357	Stipulation and Agreement
Southtown Utilities, Inc.	WA-2005-0268	Staff Memorandum
Aqua Missouri Company, Inc. (Water and Sewer)	QS-2005-0008 QW-2005-0009 QS-2005-0010 QW-2005-0011	Staff Memorandum

WALT CECIL

CURRENT POSITION:

I am employed by the Missouri Public Service Commission as a Regulatory Economist III in the Economic Analysis Section of the Energy Department, Utility Operations Division.

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

I received a B.A. in Business Administration from Baylor University in 1982 and a M.A. in Economics from the University of Kansas in 1990. I joined the Commission's Telecommunications Department Staff in 1999 and was assigned to the Energy Department in June 2008.

Cases in which Testimony was Filed and/or Cross Examination was Stood

<u>Case No.</u>	<u>Style of Case</u>
ER-2009-0089	In the Matter of the Application of Kansas City Power and Light Company for Approval to Make Certain Changes in its Charges for Electric Service To Continue the Implementation of Its Regulatory Plan.
TX-2008-0090	In the Matter of a Proposed Rulemaking to Amend 4 CSR 240-33.0160, Customer Proprietary Network Information
CO-2006-0464	In the Matter of the Petition of VCI Company for Designation as an Eligible Telecommunications Carrier
IO-2006-0551	In the Matter of Embarq Missouri, Inc., for Competitive Classification under Section 392.245.5, RSMo 2005
TO-2005-0308	In the Matter of a Recommendation Concerning the Surcharge for Deaf Relay Service and Equipment Distribution Program Fund

WALT CECIL

<u>Case No.</u>	<u>Style of Case</u>
TO-2005-0035	In the Matter of the Second Investigation into the State of Competition in the Exchanges of Southwestern Bell Telephone, L.P., d/b/a SBC Missouri
TO-2004-0207	In the Matter of a Commission Inquiry into the Possibility of Impairment without Unbundled Local Circuit Switching when Serving the Mass Market
TO-2002-227	In the Matter of Southwestern Bell Telephone Company's Proposed Revisions to PSC Mo. No. 26, Long Distance Message Telecommunications Service Tariff
TO-2002-222	In the matter of the Petition of MCI Metro Access Transmission Services LLC., Brooks Fiber Communications of Missouri, Inc. and MCI WorldCom Communications, Inc. for Arbitration of an Interconnection Agreement with Southwestern Bell Telephone Company under the Telecommunications Act of 1996
TO-2002-105 Consolidated with TO-2002-130	In the Matter of Southwestern Bell Telephone Company's Tariff Filing to Initiate a Business MCA Promotion
	In the Matter of Southwestern Bell Telephone Company's Proposed Revisions to PSC MO. No. 35 (General Exchange Tariff) Regarding Completelink
TO-2001-455	In the Matter of the Application of AT&T Communications of the Southwest, Inc., TCG St. Louis and TCG Kansas City, Inc. For Compulsory Arbitration of Unresolved Issues with Southwestern Bell Telephone Company Pursuant to 252 (b) of the Telecommunications Act of 1996
TO-2001-347	In the Matter of the Tariff of AT&T Communications of the Southwest, Inc. that Changes P.S.C. No. 15
TO-2000-374	In the Matter of the North American Numbering Plan Administrator, on Behalf of the Missouri Telecommunications Industry, Petition for Approval of NPA Relief Plan for the 314 and 816 Area Codes

David W. Elliott

Educational Background and work Experience:

I am employed by the Missouri Public Service Commission (Commission) as a Utility Engineering Specialist III in the Energy Department of the Utility Operations Division.

I graduated from Iowa State University with a Bachelor of Science degree in Mechanical Engineering in May 1975. I was employed by Iowa-Illinois Gas and Electric Company (IIGE) as an engineer from July 1975 to May 1993. While at IIGE, I worked at Riverside Generating Station, first as an assistant to the maintenance engineer, and then as an engineer responsible for monitoring station performance. In 1982, I transferred to the Mechanical Design Division of the Engineering Department where I was an engineer responsible for various projects at IIGE's power plants. In September 1993, I began my employment with the Commission. While employed by The Commission I have been responsible for running a production cost model to determine variable fuel costs for generating units.

List of Previous Testimony Filed of David W. Elliott:

- 1) ER-94-163, St. Joseph Light & Power Co.
- 2) HR-94-177, St. Joseph Light & Power Co.
- 3) ER-94-174, The Empire District Electric Co.
- 4) ER-95-279, The Empire District Electric Co.
- 5) EM-96-149, Union Electric Co.
- 6) ER-99-247, St. Joseph Light & Power Co.
- 7) EM-2000-369, UtiliCorp United, Inc. and The Empire District Electric Co.
- 8) ER-2001-299, The Empire District Electric Co.
- 9) ER-2001-672, Utilicorp United, Inc.
- 10) ER-2002-424, The Empire District Electric Co.
- 11) ER-2004-0034, Aquila, Inc.
- 12) ER-2004-0570, The Empire District Electric Co.
- 13) HM-2004-0618, Trigen-Kansas City Energy Corp. and Thermal North America, Inc.

- 14) ER-2005-0436, Aquila, Inc.
- 15) HR-2005-0450, Aquila, Inc.
- 16) ER-2006-0314, Kansas City Power & Light Co.
- 17) ER-2006-0315, The Empire District Electric Co.
- 18) ER-2007-0004, Aquila, Inc.
- 19) ER-2007-0291, Kansas City Power & Light Co.
- 20) ER-2008-0093, The Empire District Electric Co

V. WILLIAM HARRIS, CPA, CIA

I graduated from Missouri Western State College at St. Joseph, Missouri in 1990, with a Bachelor of Science degree in Business Administration with a major in Accounting. I successfully completed the Uniform Certified Public Accountant (CPA) examination in 1991 and subsequently received the CPA certificate. I am currently licensed as a CPA in the state of Missouri. I also successfully completed the Uniform Certified Internal Auditor (CIA) examination in 1995 and am currently certified as a CIA by the Institute of Internal Auditors in Altamonte Springs, Florida.

From 1991 until I assumed my current position as a Regulatory Auditor with the Commission in 1994, I was employed as a Regulatory Auditor with the Federal Energy Regulatory Commission in Washington, DC. Prior to that, I was an Internal Auditor and Training Supervisor with Volume Shoe Corporation (d/b/a Payless ShoeSource).

Over the 14 plus years I have been employed by this Commission as a Regulatory Auditor, I have submitted testimony on revenue, expense, and rate base ratemaking matters several times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings.

I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment with the Commission. My responsibilities of auditing the books and records of the utilities regulated by the Commission require that I review statutes applicable to the Commission or the utilities regulated by the Commission, the Commission's rules, utility tariffs, and contracts and other documents relating to the utilities regulated by the Commission. A listing of the cases in which I have previously filed testimony before this Commission, and the issues I have addressed in testimony in cases from 1995 to the present, is attached as Schedule VWH-1.

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
9/1/1995	ER-95-279	Empire District Electric Company	Direct	Payroll, Payroll Taxes, Incentive Pay, 401K Retirement Plan
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Direct	Plant In Service, Depreciation Expense, Depreciation Reserve, Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Rebuttal	Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Surrebuttal	Service Line Replacement Program
6/26/1997	GR-97-272	Associated Natural Gas Company and Division of Arkansas Western Gas Company	Direct	Revenues, Plant in Service, Customer Billing Expense, Normalized Bad Debt Expense, Depreciation Expense, Depreciation Reserve
10/8/1998	EC-98-573	St. Joseph Light and Power Company	Direct	Fuel Expense Adjustment, Miscellaneous Administrative and General Expenses, PSC Assessment, Capacity Demand Costs, Rate Case Expense, Fuel Inventory
12/16/1998	EC-98-573	St. Joseph Light and Power Company	Additional Direct	Fuel Expense Adjustment, Fuel Inventory, Insurance and Other Admin. Expenses
5/13/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Direct	Purchased Power Demand Cost, Fuel Expense, Fuel Inventory, PSC Assessment, Rate Case Expense
5/13/1999	HR-99-245	St. Joseph Light & Power Company	Direct	Steam Revenues
6/10/1999	HR-99-245	St. Joseph Light & Power Company	Rebuttal	Fuel Inventories, Rate Case Expense
6/10/1999	GR-99-246	St. Joseph Light & Power Company	Rebuttal	Rate Case Expense
6/10/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Rebuttal	Fuel Price, Fuel Inventories, Rate Case Expense
6/22/1999	HR-99-245	St. Joseph Light & Power Company	Surrebuttal	Fuel Inventory, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense

Date Filed	Case Number	Company Name	Exhibit	Issue
6/22/1999	GR-99-246	St. Joseph Light & Power Company	Surrebuttal	Rate Case Expense
6/22/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Surrebuttal	Fuel Price, Fuel Inventories, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense
5/2/2000	EM-2000-292	UtiliCorp United Inc. / St. Joseph Light and Power	Rebuttal	Merger Savings
6/21/2000	EM-2000-369	UtiliCorp United Inc. / Empire District Electric Company	Rebuttal	Merger Savings
10/11/2000	EO-2000-845	St. Joseph Light and Power Company	Rebuttal	Accounting Authority Order
10/23/2000	EO-2000-845	St. Joseph Light and Power Company	Revised Rebuttal	Accounting Authority Order
11/30/2000	TT-2001-115	Green Hills Telephone Corporation	Rebuttal	Revenue Requirements
2001	TC-2001-401	Green Hills Telephone Corporation	Direct	Revenue Requirement
4/3/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel Stock Inventory Levels
4/3/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel and Purchase Power Expenses
5/17/2001	ER-2001-299	The Empire District Electric Company	Surrebuttal	Fuel and Purchased Power
8/7/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Fuel and Purchased Power Expense
8/7/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Allowance for Funds Used During Construction
12/6/2001	ER-2001-672	UtiliCorp United Inc. d/b/a Missouri Public Service	Direct	Purchased Power Expense
1/8/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Rebuttal	Purchase Power Expense, Fuel
1/22/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Surrebuttal	Natural Gas Price
8/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate Base, Plant in Service, Depreciation, Income Statement Adjustment, Income Taxes

Date Filed	Case Number	Company Name	Exhibit	Issue
12/9/2003	ER-2004-0034 HR-2004-0024	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense
1/6/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Revenue Annualization, Bad Debt Expense, Income Tax Expense
2/13/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Rebuttal	Bad Debt Expense
3/11/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Surrebuttal	Bad Debt Expense
10/14/2005	ER-2005-0436	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense
10/14/2005	HR-2005-0450	Aquila, Inc, d/b/a Aquila Networks – L&P	Direct	Income Tax Expense
04/13/2006	HA-2006-0294	Trigen-Kansas City Energy Corporation	Rebuttal	Staff's Position on Expansion
8/8/2006	ER-2006-0314	Kansas City Power and Light	Direct	Incentive Compensation, Supplemental Executive Retirement (SERP), Other Executive Bonuses, Maintenance Expense, Regulatory Expense, Accumulated Deferred Income Taxes – Rate Base Offset
10/6/2006	ER-2006-0314	Kansas City Power and Light	Surrebuttal	Incentive Compensation, Maintenance Expense
1/18/2007	ER-2007-0004	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Incentive Compensation
02/11/09	ER-2009-0089	Kansas City Power & Light Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales

**List of Informal Cases Processed Under the Commission Informal
Rate Case Procedure**

I was the Lead Auditor on all but U.S. Water/Lexington and Raytown Water.

<u>Company Name</u>	<u>Case No.</u>	<u>Other Auditors</u>
West 16 th Street Sewer Company	SR-2008-0389	Bret Prenger
WPC Sewer Company	SR-2008-0388	Bret Prenger
Spokane Highlands Water Company	WR-2008-0314	Karen Herrington Keith Majors
Timber Creek Sewer Company	SR-2008-0080	Graham Vesely (left) (then) Phil Williams
Timber Creek Sewer Company	SR-2004-0532	None
Taney County Utilities	WR-96-418 SR-96-418	David Mansfield David Mansfield
Ozark Mountain Water Company	WR-96-237	None
Hickory Hills Water and Sewer Co.	WR-95-432 SR-95-432	Robert O'Keefe Brett Peter
Raytown Water Company	WR-92-85	Phil Williams (Lead)
U.S. Water / Lexington	WR999	Phil Williams (Lead)

Other Non-Rate Case Assignments

List of assigned cases in which I had primary responsibility for the Auditing Department scope of work, but for which testimony was not required. (NOTE: Cass County Telephone Company Case Nos. TO-2005-0237 and TC-2005-0357 were completed by several Staff auditors, including me.)

<u>Company Name</u>	<u>Case No.</u>	<u>Docket / Case Type</u>
Savannah Heights Industrial Treatment	SO-2008-0094	Sale
Aquila, Inc.	EO-2006-0309	Certificate
Missouri Gas Energy	GO-2006-0201	ISRS
Aquila, Inc.	EO-2006-0036	Sale
Missouri Gas Energy	GO-2005-0273	ISRS
Kansas City Power & Light	EO-2005-0270	Sale
Cass County Telephone Company	TC-2005-0357	Complaint
Cass County Telephone Company	TO-2005-0237	Investigation
Sendero SMGC	GM- 2005-0136	Acquisition
Missouri Gas Energy	GA-2005-0107	Certificate
Missouri Gas Energy	GA-2005-0053	Certificate
Missouri Gas Energy	GO-2005-0019	Acquisition
Trigen-Kansas City Energy Corp.	HM-2004-0618	Sale
Atmos Energy Corporation	GM-2004-0607	Acquisition
Emerald Pointe Utility Company	WA-2004-0582	Certificate
Emerald Pointe Utility Company	WA-2004-0581	Certificate
DOD-CO Enterprise / Shell Rock	WM-2004-0449	Sale (Water & Sewer)
Missouri Gas Energy	GA-2003-0492	Certificate
Wilden Heights Water Company	WO-2003-0086	Sale
Aquila, Inc.	EM-2003-0091	Sale
Missouri Public Service Company	EM-99-551	Sale
Savannah Heights Industrial Treatment	SA-98-294	Certificate
Kansas City Power & Light Co.	EM-97-305	Sale
Oregon Farmer's Mutual Telephone	TO-00-049	Investigation

Education, Background and Case Participation

Paul R. Harrison

I am a Utility Regulatory Auditor IV for the Missouri Public Service Commission (PSC or Commission).

I graduated from Park College, Kansas City, Missouri, where I earned a Bachelor of Science degree in Accounting and Management in July of 1995. I also earned an Associate degree in Missile Maintenance Technology from the Community College of the Air Force in June 1990.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I supervised eight sales representatives and managed merchandise and inventory in excess of \$1.5 million.

Prior to that, I was in the United States Air Force (USAF) for 23 years. During my career in the USAF, I was assigned many different duty positions with varying levels of responsibility. I retired from active duty on May 1, 1994 as Superintendent of the 321st Strategic Missile Wing Missile Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the PSC, in conjunction with other Commission Staff (Staff) members. In that capacity, I am also required to prepare testimony and serve as a Staff expert witness on cases involving the ratemaking issues that I am assigned.

In conjunction with other members of the Staff, I examine information provided by the Company in response to Staff data requests, portions of the Company's general ledger, other Company financial and statistical reports, as well as workpapers supplied by the utilities to support their case filings.

I have performed duties as a Utility Regulatory Auditor within the Auditing Department at the Commission since January 18, 2000. In addition to acquiring general knowledge of these topics through my education, I've acquired experience in prior rate cases before the Commission as well as through formal and informal training.

I attended the National Association Regulatory Utilities Commissioner's (NARUC) Water Rate School in San Diego, California in May of 2000. I also attended NARUC's "On The Missouri" 2003 seminar conducted in Jefferson City, Missouri in January 2003.

I have successfully completed each of my assigned issues, as listed in the Schedule below, and have had the opportunity to interact with other auditors concerning these and other issues that involve the Auditing Department of the Commission.

I have attended in-house training classes, reviewed Auditing Department position papers, training manuals and technical manuals pertaining to the ratemaking issues in this and other cases.

I have reviewed the Commission's Report and Orders, testimony and transcripts of cases filed by this and other utilities within the jurisdiction of this Commission.

The Schedule below lists the cases in which I filed testimony, the issues that I have been assigned to and the small informal cases that I have completed.

CASE PROCEEDING/PARTICIPATION

PAUL R. HARRISON

COMPANY	CASE NO.	TESTIMONY/ISSUES
SUMMARY OF FORMAL CASES ASSIGNED		
Kansas City Power & Light Company	ER-2009-0089	February 2009 Direct-Cost of Service Report- Income Taxes, Deferred Income Taxes, Deferred Income Tax Reserve, Pensions and Other Post-Retirement Employment Benefits, Corporate Costs
Missouri American Water Company	WR-2008-0311	October 2008 Surrebuttal- Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR Litigated- Corporate Allocations True-Up- Corporate Allocations; Income & Deferred Taxes
Missouri American Water Company	WR-2008-0311	August 2008 Cost of Service Report- Corporate Allocations & Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Income & Deferred Taxes
Laclede Gas Company		In Progress Investigation of Affiliated Transactions, Corporate Allocations & Appropriate Time Charges Between Laclede's Regulated & Unregulated Subsidiaries
Missouri Gas Energy	GU-2007-0480	July 2008 Rebuttal- AAO Manufactured Gas Plant Litigated- Manufactured Gas Plant
Missouri Gas Energy	GU-2007-0480	September 2007 Memorandum – AAO Manufactured Gas Plant
Missouri Gas Utility	GR-2008-0060	February 2008 Cost of Service Report- Revenue Requirement Run (EMS) Merger & Acquisition Costs (Start-Up Costs); Corporate Allocations; Income Taxes & Deferred Taxes

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Energy	GR-2006-0422	<p align="center">November 2006</p> <p>Rebuttal- Environmental Response Fund, Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>
Missouri Gas Energy	GR-2006-0422	<p align="center">October 2006</p> <p>Direct– Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt; Rent; Pensions & OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation</p> <p>Litigated- Emergency Cold Weather Rule</p> <p>True-Up - Revenues; Bad Debt Expense; Pensions</p> <p>& OPEBS; Income Taxes</p>
Empire Electric Company	ER-2006-0315	<p align="center">July 2006</p> <p>Rebuttal- Storm Damage Tracker</p>
Empire Electric Company	ER-2006-0315	<p align="center">June 2006</p> <p>Direct- Tree Trimming Expense and Construction Over-Run Costs</p>
Missouri Pipeline & Missouri Gas Company LLC	GC-2006-0378	<p align="center">November 2006</p> <p>Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions & Acquisition Costs and Income Taxes</p>
New Florence Telephone	TC-2006-0184	<p align="center">October 2006</p> <p>Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials & Supplies</p>
Cass County Telephone	TC-2005-0357	<p align="center">July 2006</p> <p>Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Cass County Telephone & New Florence Telephone Fraud Investigation Case	TO-2005-0237	<p style="text-align: center;">May 2006</p> Fraud Investigation case involving Cass County Telephone and New Florence Telephone
Missouri Gas Energy	GR-2004-0209	<p style="text-align: center;">June 2004</p> <p style="text-align: center;">Surrebuttal - Revenues and Bad Debt Expense</p> <p>True-Up - Revenues; Bad Debt Expense; Income Taxes</p>
Missouri Gas Energy	GR-2004-0209	<p style="text-align: center;">May 2004</p> <p>Rebuttal - Revenues; Bad Debt Expense; and Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>
Missouri Gas Energy	GR-2004-0209	<p style="text-align: center;">April 2004</p> <p>Direct – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; and Income Taxes</p>
Union Electric Company d/b/a AmerenUE (Gas)	GR-2003-0517	<p style="text-align: center;">October 2003</p> <p>Direct – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense</p>
Union Electric Company d/b/a AmerenUE	EC-2002-1	<p style="text-align: center;">June 2002</p> <p>Surrebuttal - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service</p>
Laclede Gas Company	GR-2002-356	<p style="text-align: center;">June 2002</p> <p>Direct - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; and Clearing Account:</p> <p>True- Up – Payroll; Payroll Taxes; and Clearing Accounts</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a AmerenUE (2 nd period, 3 rd EARP)	EC-2002-1025	<p style="text-align: center;">April 2002</p> <p>Direct - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory</p>
<p>2nd Complaint Case, Union Electric Company d/b/a AmerenUE</p> <p>New Test Year ordered by the Commission.</p>	EC-2002-1	<p style="text-align: center;">March 2002</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Regulatory Advisor’s Consulting Fees; and Property Taxes</p> <p>Deposition – April 11, 2002</p>
1 st Complaint Case, Union Electric Company d/b/a AmerenUE	EC-2002-1	<p style="text-align: center;">July 2001</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor’s Consulting Fees; Board of Directors Advisor’s Fees and Property Taxes.</p> <p>Deposition – November 27 2001</p>
Union Electric Company d/b/a AmerenUE (2 nd period, 2 nd EARP)	EC-2001-431	<p style="text-align: center;">February 2001</p> <p>Coal Inventory</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a AmerenUE (Gas)	GR-2000-512	<p align="center">August 2000</p> <p>Direct - Cash Working Capital; Advertising Expense; Missouri PSC Assessment; Dues and Donations; Automated Meter Reading Expenses; Computer System Software Expenses (CSS); Computer System Software Expenses (Y2K); Computer System Software Expenses (EMPRV); Generation Strategy Project Expenses; Regulatory Advisor's Consulting fees and Board of Directors Advisor's fees.</p>
SUMMARY OF INFORMAL CASES ASSIGNED		
Tri-State Water Company	QW-2008-0010	<p align="center">May 2008</p> <p>Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Income Taxes.</p>
Big Island Water & Sewer	WA-2006-0480 SA-2006-0482	<p align="center">January 2007</p> <p>Direct - Certificate of Necessitate Application Case: Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Aqua Missouri Water and Sewer	QS-2005-0008 QW-2005-009 QS-2005-0010 QW-2005-0011	<p align="center">October 2006</p> <p>All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Lake Region Water and Sewer Certificate Case	WA-2005-0463	<p align="center">October 2006</p> <p>Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Tri-State Utility Inc.	WA-2006-0241	<p align="center">May 2006</p> <p>Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>
Osage Water Company Environmental Utilities Missouri American Water	WO-2005-0086	<p align="center">February 2005</p> <p>Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC</p>
North Suburban Water & Sewer	WF-2005-0164	<p align="center">December 2004</p> <p>Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium</p> <p>Lead Auditor</p>
Mill Creek Sewer	SR-2005-0116	<p align="center">December 2004</p> <p>Cost of Service; All Revenues & Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Roark Water and Sewer	WR-2005-0153 SR-2005-0154	<p align="center">September 2004</p> <p>Cost of Service; All Revenues & Expenses related to Roark Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Osage Water Company	WT-2003-0583 SR-2003-0584	<p align="center">December 2003</p> <p>Cost of Service; All Revenues & Expenses related to Osage Water; Plant in Service; Depreciation Reserve & other Rate Base Items</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
SUMMARY OF NON-CASE RELATED AUDITS ASSIGNED		
January 2006 – Environmental Utilities and Osage Water Company Audit Concerning Provision of Service to Eagle Woods Subdivision and Disconnect Notice		
November 2004 - Internal Audit of Public Service Commission (PSC) Fixed Assets, Physical Inventory Control Process and Location of Assets		

Karen Herrington

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor II for the Missouri Public Service Commission (Commission). I was employed by the Commission in April 2007. Previously, I was employed by AT&T as a Regulatory Complaint Manager from December 1999 to February 2007. In that capacity I was responsible for addressing consumer and business complaints filed with various state and federal regulatory agencies. I earned a Bachelor of Science degree in Management Accounting from Park University in May 2005. I am currently enrolled in a master's program at Park University. I am seeking a Masters in Business Administration with an expected graduation in May 2009.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned are listed below:

Case/Tracking Number	Company Name - Issue
ER-2009-0089	Kansas City Power & Light Company – Plant in Service, Accumulated Depreciation Reserve, Depreciation Expense; Operation and Maintenance Expense—Non-wage
GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
HR-2008-0003	Trigen-Kansas City Energy Corporation
QW-2008-0003	Spokane Highlands Water Company

Charles R. Hyneman

Educational and Employment Background and Credentials

I am employed as a Utility Regulatory Auditor V for the Missouri Public Service Commission (Commission). Prior to serving with the Commission I served 12 years on active duty in the United States Air Force in the missile operations and contracting career fields. I was promoted to the rank of Captain in 1989. I was honorably discharged from the Air Force in December 1992 and joined the Commission Staff in April 1993.

I have approximately 16 year experience in the field of utility rate regulation. During my tenure at the Commission I have been involved in and testified before the Commission in numerous utility rate cases and several utility merger and acquisition cases.

I was awarded a Masters of Business Administration from the University of Missouri at Columbia in 1988. I also earned a Bachelor of Science degree (cum laude) with a double major in Accounting and Business Administration from Indiana State University in 1985. For the past 14 years I have been a licensed Certified Public Accountant (CPA) licensed in Missouri.

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
02/11/2009	Kansas City Power and Light Company	ER-2009-0089	Corporate Costs, Merger Costs, Warranty Payments	Direct COS Report
09/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous A&G Expense	Surrebuttal
7/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous	Staff COS Report
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Talent Assessment, Severance, Hawthorn V Subrogation Proceeds	Direct
03/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Hedging Policy Plant Capacity	Surrebuttal
02/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Natural Gas Prices	Rebuttal
01/18/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Fuel Prices Corporate Allocation	Direct
11/07/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices	True-Up
10/06/2006	Kansas City Power and Light Company	ER-2006-0314	Severance, SO ₂ Liability, Corporate Projects	Surrebuttal
08/08/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices Miscellaneous Adjustments	Direct
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal
11/18/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices	Rebuttal
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
02/15/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
01/14/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
06/14/2004	Missouri Gas Energy	GR20040209	Alternative Minimum Tax; Stipulation Compliance; NYC Office; Executive Compensation; Corporate Incentive Compensation; True-up Audit; Pension Expense; Cost of Removal; Lobbying.	Surrebuttal
04/15/2004	Missouri Gas Energy	GR20040209	Pensions and OPEBs; True-Up Audit; Cost of Removal; Prepaid Pensions; Lobbying Activities; Corporate Costs; Miscellaneous Adjustments	Direct
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Severance Adjustment; Supplemental Executive Retirement Plan; Corporate Cost Allocations	Surrebuttal
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Severance Adjustment; Corporate Cost Allocations; Supplemental Executive Retirement Plan	Surrebuttal
01/06/2004	Aquila, Inc.	GR20040072	Corporate Allocation Adjustments; Reserve Allocations; Corporate Plant	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Current Corporate Structure; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Current Corporate Structure	Direct

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
03/17/2003	Southern Union Co. d/b/a Missouri Gas Energy	GM20030238	Acquisition Detriment	Rebuttal
08/16/2002	The Empire District Electric Company	ER2002424	Prepaid Pension Asset; FAS 87 Volatility; Historical Ratemaking Treatments-Pensions & OPEB Costs; Pension Expense-FAS 87 & OPEB Expense-FAS 106; Bad Debt Expense; Sale of Emission Credits; Revenues	Direct
04/17/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service & St. Joseph Light & Power	GO2002175	Accounting Authority Order	Rebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001265	Acquisition Adjustment	Surrebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2001265	Acquisition Adjustment; Corporate Allocations;	Surrebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Acquisition Adjustment	Rebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Acquisition Adjustment	Rebuttal
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Corporate Allocations	Direct
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Corporate Allocations	Direct
04/19/2001	Missouri Gas Energy, a Division of Southern Union Company	GR2001292	Revenue Requirement; Corporate Allocations; Income Taxes; Miscellaneous Rate Base Components; Miscellaneous Income Statement Adjustments	Direct
11/30/2000	Holway Telephone Company	TT2001119	Revenue Requirements	Rebuttal

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
06/21/2000	UtiliCorp United, Inc. / Empire District Electric Company	EM2000369	Merger Accounting Acquisition	Rebuttal
05/02/2000	UtiliCorp United, Inc. / St. Joseph Light and Power	EM2000292	Deferred Taxes; Acquisition Adjustment; Merger Benefits; Merger Premium; Merger Accounting; Pooling of Interests	Rebuttal
03/01/2000	Atmos Energy Company and Associated Natural Gas Company	GM2000312	Acquisition Detriments	Rebuttal
09/02/1999	Missouri Gas Energy	GO99258	Accounting Authority Order	Rebuttal
04/26/1999	Western Resources Inc. and Kansas City Power and Light Company	EM97515	Merger Premium; Merger Accounting	Rebuttal
07/10/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Reserve; Deferred Taxes; Plant	True-Up
05/15/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Automated Meter Reading (AMR)	Surrebuttal
04/23/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Service Line Replacement Program; Accounting Authority Order	Rebuttal
03/13/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Miscellaneous Adjustments; Plant; Reserve; SLRP; AMR; Income and Property Taxes;	Direct
11/21/1997	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER97394	OPEB's; Pensions	Surrebuttal
08/07/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	FAS 106 and FAS 109 Regulatory Assets	Rebuttal
06/26/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	Property Taxes; Store Expense; Material & Supplies; Deferred Tax Reserve; Cash Working Capital; Postretirement Benefits; Pensions; Income Tax Expense	Direct

CHARLES R. HYNEMAN**CASE PARTICIPATION**

Date Filed	Case Name	Case Number	Issue	Exhibit
10/11/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Surrebuttal
09/27/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Rebuttal
08/09/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Direct
05/07/1996	Union Electric Company	EM96149	Merger Premium	Rebuttal
04/20/1995	United Cities Gas Company	GR95160	Pension Expense; OPEB Expense; Deferred Taxes; Income Taxes; Property Taxes	Direct
05/16/1994	St. Joseph Light & Power Company	HR94177	Pension Expense; Other Postretirement Benefits	Direct
04/11/1994	St. Joseph Light & Power Company	ER94163	Pension Expense; Other Postretirement Benefits	Direct
08/25/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Surrebuttal
08/13/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Rebuttal
07/16/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital; Other Rate Base Components	Direct

Lisa A. Kremer

Education

Master's Degree in Business Administration
Lincoln University, Jefferson City, MO – May 1989

Bachelor of Science Degree in Public Administration
Lincoln University, Jefferson City, MO – July 1983

Professional Certifications

Certified Internal Auditor (CIA) February 1997

Professional Experience

Missouri Public Service Commission, Jefferson City, MO

February 1998 – Present

November 1986 – October 1997

Manager, Engineering and Management Services Department, February 2000

Prior to 2000, Utility Management Analyst III, II, and I

Missouri Highway Department, Jefferson City, MO

October 1997 – January 1998

Audit Manager

Lincoln University, Jefferson City, MO

April 1983- October 1986

Institutional Researcher

Columbia College, Jefferson City, MO

Fall 1990

Instructor – Management Principles

CASE PROCEEDING PARTICIPATION

LISA A. KREMER

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Kansas City Power & Light Company	ER-2009-0089	Direct Report – Quality of Service
Laclede Gas Company	GT-2009-0026	Rebuttal – Quality of Service
Laclede Gas Company	ER-2007-0291	Direct Report - Quality of Service Rebuttal – Quality of Service
Atmos Energy Company	GR-2006-0387	Direct – Quality of Service Report – Staff Response to Commission Order
Aquila, Inc.	GR-2004-0072	Direct - Quality of Service
Aquila, Inc.	ER-2004-0034 & HR-2004-0024	Direct - Quality of Service Rebuttal – Quality of Service
Laclede Gas Company	GR-2002-356	Rebuttal – Expense Decommissioning
Missouri Gas Energy	GR-2001-292	Rebuttal – Customer Service
UtiliCorp United Inc. / Empire District Electric Company	EM-2000-369	Rebuttal – Customer Service
Atmos Energy Company / Associated Natural Gas Company	GM-2000-312	Rebuttal – Customer Service
Raytown Water Company	WR-94-211	Rebuttal - Management Audit

Manisha Lakhanpal

Present Position: Regulatory Economist III

I joined Missouri Public Service Commission in August 2007 as a Regulatory Economist II in the Economic Analysis Section of the Energy Department, Operations Division.

Educational Background:

In December 2005, I graduated with a Masters of Science in Applied Economics, specializing in Electricity, Natural Gas and Telecommunication, from Illinois State University, Normal, Illinois. I have a Post Graduate Diploma in Business Management from Chetana's Institute of Management and Research, Mumbai, and an undergraduate degree in Political Science and History from University of Delhi, New Delhi, India.

Work Experience:

I first joined Missouri Public Service Commission as an intern in 2006 (May 2006 - August 2006). Prior to returning to PSC I was employed by the Indiana Utility Regulatory Commission, Indianapolis, as a Utility Analyst (September 2006- August 2007). During my time in Indiana I worked on a variety of cases and projects, including a major rate case, wholesale power cost trackers for municipal utilities, environmental cost recovery cases, a certificate of need for the first wind power project in Indiana as well as a related case involving the purchase of output from the facility, and annual report to the legislature on the state of the industry in Indiana.

In the summer of 2005 (May 2005-July 2005), I worked as an Intern at Commonwealth Edison, Chicago, on projects related to deregulation of electric markets in Illinois.

In India, I have worked as an Operations Executive for an insurance company (June 2001 - December 2003).

Case Proceeding Participation

Company	Case Number	Issue
Missouri Gas Utility	GR-2008-0060	Weather normal variables for weather normalization
The Empire District Electric Company	ER-2008-0093	Weather normal variables for weather normalization and Large Customer Analysis
Trigen-Kansas City Energy Corporation-(Steam/Heat)	HR-2008-0300	Weather normal variables and weather normalization factors
Ameren UE	ER-2008-0318	Weather normal variables for weather normalization and Large Customer Analysis
Kansas City Power & Light Company	ER-2009-0089	Rate Revenue, Calculation of Normal Weather

SHAWN E. LANGE

PRESENT POSITION:

I am a Utility Engineering Specialist III in the Engineering Analysis Section, Energy Department, Utility Operations Division.

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

In December 2002, I received a Bachelor of Science Degree in Mechanical Engineering from the University of Missouri, at Rolla. I joined the Commission Staff in January 2005. I am a registered Engineer-in-Training in the State of Missouri.

TESTIMONY FILED:

Case Number	Testimony	Utility Company	Issue
ER-2005-0436	Direct	Aquila Inc.	Weather Normalization
	Rebuttal		Weather Normalization
	Surrebuttal		Weather Normalization
ER-2006-0315	Direct	Empire District Electric Company	Weather Normalization
	Rebuttal		Weather Normalization
ER-2006-0314	Direct	Kansas City Power & Light Company	Weather Normalization
	Surrebuttal		Weather Normalization
ER-2007-0002	Direct	Union Electric Company d/b/a AmerenUE	Weather Normalization
ER-2007-0004	Direct	Aquila Inc.	Weather Normalization
ER-2007-0291	Staff Report	Kansas City Power & Light Company	Weather Normalization
	Rebuttal		Weather Normalization
ER-2008-0093	Staff Report	Empire District Electric Company	Weather Normalization
ER-2008-0318	Staff Report	Union Electric Company d/b/a AmerenUE	Weather Normalization
ER-2009-0089	Staff Report	Kansas City Power & Light Company	Weather Normalization

Keith A. Majors

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor II for the Missouri Public Service Commission (Commission). I was employed by the Commission in June 2007. I earned a Bachelor of Science degree in Accounting from Truman State University in May 2007.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned are listed below:

Case/Tracking Number	Company Name - Issue
QW-2008-0003	Spokane Highlands Water Company
HR-2008-0003	Trigen-Kansas City Energy Corporation
GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
ER-2009-0089	Kansas City Power & Light Company – Direct Report: Payroll, Payroll Related Benefits, Payroll Taxes and Incentive Compensation

Erin L. Maloney

Education

Bachelor of Science Mechanical Engineering
University of Las Vegas Nevada, May 1992

Professional Experience

Missouri Public Service Commission, Jefferson City, MO
January 2005 – Present
Utility Engineering Specialist II

Electronic Data Systems, Kansas City, Missouri
August 1995 – November 2002
System Engineer

Previous Testimony Filed Before the Commission

Case Number	Type of Testimony	Issue
ER-2005-0436	Direct	Reliability
ER-2006-0315	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0314	Direct, Rebuttal, Surrebuttal, True-up Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0002	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices

Education and Work Experience Background for
Lena M. Mantle, P.E.

Energy Department Manager
Utility Operations Division

I received a Bachelor of Science Degree in Industrial Engineering from the University of Missouri, at Columbia, in May 1983. I joined the Research and Planning Department of the Missouri Public Service Commission in August 1983. I became the Supervisor of the Engineering Analysis Section of the Energy Department in August, 2001. In July 2005, I was named the Manager of the Energy Department. I am a registered Professional Engineer in the State of Missouri.

In my work at the Commission from May 1983 through August 2001 I worked in many areas of electric utility regulation. Initially I worked on electric utility class cost-of-service analysis. As a member of the Research and Planning Department, I participated in the development of a leading edge methodology for weather normalizing hourly class energy for rate design cases. I applied this methodology to weather normalize energy in numerous rate increase cases. I was actively involved in the writing of the Commission's Chapter 22, Electric Resource Planning rules in the early 1990's and have been a part of the review of every electric resource plan submitted or filed.

My responsibilities as the Supervisor of the Engineering Analysis section considerably broadened my work scope. This section of the Commission Staff is responsible for a wide variety of engineering analysis including electric utility fuel and purchased power expense estimation for rate cases, generation plant construction audits, review of territorial agreements, and resolution of customer complaints. As the Manager of the Energy Department I oversee the activities of the Engineering Analysis section, the activities of the electric and natural gas utility tariff filings, the Commission's natural gas safety staff, and the class cost-of-service and rate design for natural gas and electric utilities.

Lena M. Mantle, P.E.

In my work at the Commission I have participated in the development or revision of the following Commission rules:

- 4 CSR 240-3.130 Filing Requirements and Schedule of Fees for Applications for Approval of Electric Service Territorial Agreements and Petitions for Designation of Electric Service Areas
- 4 CSR 240-3.135 Filing Requirements and Schedule of Fees Applicable to Applications for Post-Annexation Assignment of Exclusive Service Territories and Determination of Compensation
- 4 CSR 240-3.161 Electric Utility Fuel and Purchased Power Cost Recovery Mechanisms Filing and Submission Requirements
- 4 CSR 240-3.162 Electric Utility Environmental Cost Recovery Mechanisms Filing and Submission Requirements
- 4 CSR 240-3.190 Reporting Requirements for Electric Utilities and Rural Electric Cooperatives
- 4 CSR 240-14 Utility Promotional Practices
- 4 CSR 240-18 Safety Standards
- 4 CSR 240-20.015 Affiliate Transactions
- 4 CSR 240-20.090 Electric Utility Fuel and Purchased Power Cost Recovery Mechanisms
- 4 CSR 240-20.091 Electric Utility Environmental Cost Recovery Mechanisms
- 4 CSR 240-22 Electric Utility Resource Planning

I have testified before the Commission in the following cases:

<u>CASE NUMBER</u>	<u>TYPE OF FILING</u>	<u>ISSUE</u>
ER-84-105	Direct	Demand-Side Update
ER-85-128, et. al	Direct	Demand-Side Update
EO-90-101	Direct, Rebuttal & Surrebuttal	Weather Normalization of Sales; Normalization of Net System
ER-90-138	Direct	Normalization of Net System

Lena M. Mantle, P.E.

<u>CASE NUMBER</u>	<u>TYPE OF FILING</u>	<u>ISSUE</u>
EO-90-251	Rebuttal	Promotional Practice Variance
EO-91-74, et. al.	Direct	Weather Normalization of Class Sales; Normalization of Net System
ER-93-37	Direct	Weather Normalization of Class Sales; Normalization of Net System
ER-94-163	Direct	Normalization of Net System
ER-94-174	Direct	Weather Normalization of Class Sales; Normalization of Net System
EO-94-199	Direct	Normalization of Net System
ET-95-209	Rebuttal & Surrebuttal	New Construction Pilot Program
ER-95-279	Direct	Normalization of Net System
ER-97-81	Direct	Weather Normalization of Class Sales; Normalization of Net System; TES Tariff
EO-97-144	Direct	Weather Normalization of Class Sales; Normalization of Net System;
ER-97-394, et. al.	Direct, Rebuttal & Surrebuttal	Weather Normalization of Class Sales; Normalization of Net System; Energy Audit Tariff
EM-97-575	Direct	Normalization of Net System
EM-2000-292	Direct	Normalization of Net System; Load Research;
ER-2001-299	Direct	Weather Normalization of Class Sales; Normalization of Net System;
EM-2000-369	Direct	Load Research
ER-2001-672	Direct & Rebuttal	Weather Normalization of Class Sales; Normalization of Net System;

Lena M. Mantle, P.E.

<u>CASE NUMBER</u>	<u>TYPE OF FILING</u>	<u>ISSUE</u>
ER-2002-1	Direct & Rebuttal	Weather Normalization of Class Sales; Normalization of Net System;
ER-2002-424	Direct	Derivation of Normal Weather
EF-2003-465	Rebuttal	Resource Planning
ER-2004-0570	Direct	Reliability Indices
ER-2004-0570	Rebuttal & Surrebuttal	Energy Efficiency Programs and Wind Research Program
EO-2005-0263	Spontaneous	DSM Programs and Integrated Resource Planning
EO-2005-0329	Spontaneous	DSM Programs and Integrated Resource Planning
ER-2005-0436	Direct	Resource Planning
ER-2005-0436	Rebuttal	Low-Income Weatherization and Energy Efficiency Programs
ER-2005-0436	Surrebuttal	Low-Income Weatherization and Energy Efficiency Programs; Resource Planning
EA-2006-0309	Rebuttal & Surrebuttal	Resource Planning
EA-2006-0314	Rebuttal	Jurisdictional Allocation Factor
ER-2006-0315	Supplemental Direct	Energy Forecast
ER-2006-0315	Rebuttal	DSM and Low-Income Programs
ER-2007-0002	Direct	DSM Cost Recovery
GR-2007-0003	Direct	DSM Cost Recovery
ER-2007-0004	Direct	Resource Planning
ER-2008-0093	Rebuttal	Fuel Adjustment Clause, Low-Income Program
ER-2008-0318	Surrebuttal	Fuel Adjustment Clause

Lena M. Mantle, P.E.

Contributed to Staff Direct Testimony Report:

ER-2007-0291 DSM Cost recovery

ER-2008-0093 Fuel Adjustment Clause, Experimental Low-Income Program

ER-2008-0318 Fuel Adjustment Clause

Adam C. McKinnie

Present Position: Regulatory Economist III, Resource Analysis Section, Energy Department

Work Experience:

I joined Missouri Public Service Commission in April 2002 as a Regulatory Economist in the Economic Analysis Section of the Telecommunications Department. I began working on demand side energy issues in October 2007 as a half-time member of the Economic Analysis Section of the Energy Department. In June 2008 I began work in the new Resource Analysis Section of the Energy Department, specializing in demand side issues.

Educational Background:

I hold a Bachelor of Arts degree in English and Economics that I received from Northeast Missouri State University (now called Truman State University) in May 1997. I also hold a Master of Science degree in Economics (with electives in Labor, Tax, and Industrial Organization) that I received from the University of Illinois in May 2000.

Cases in which I have filed testimony:

- **TO-2003-0531**, *In the Matter of the Application of Missouri RSA No. 7 Limited Partnership, d/b/a Mid-Missouri Cellular, for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support Pursuant to Section 254 of the Telecommunications Act of 1996*
- **TO-2005-0384**, *Application of USCOC of Greater Missouri, LLC For Designation As An Eligible Telecommunications Carrier Pursuant To The Telecommunications Act Of 1996*
- **TO-2004-0527**, *In the Matter of the Application of WWC License, LLC, d/b/a CellularOne(R), for Designation as an Eligible Telecommunications Carrier, and Petition for Redefinition of Rural Telephone Company Service Areas*
- **TO-2005-0325**, *In the Matter of the Third Application of Missouri RSA No. 7 Limited Partnership d/b/a Mid-Missouri Cellular for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support pursuant to § 254 of the Telecommunications Act of 1996*
- **TO-2006-0172**, *In the Matter of the Application of Missouri RSA No. 5 Partnership for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support Pursuant to § 254 of the Telecommunications Act of 1996*
- **TO-2005-0466**, *In the Matter of the Application of Northwest Missouri Cellular Limited Partnership for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support Pursuant to § 254 of the Telecommunications Act of 1996*

Adam C. McKinnie

- **IO-2003-0281** *In the Matter of the Investigation of the State of Competition in the Exchanges of Sprint Missouri, Inc.*
- **TO-2005-0035**, *In the Matter of the Second Investigation into the State of Competition in the Exchanges of Southwestern Bell Telephone, L.P., d/b/a SBC Missouri*
- **IO-2006-0316**, *In the Matter of CenturyTel of Missouri, LLC's Request for Competitive Classification Pursuant to Section 392.245.5, RSMo. (2005)*
- **IO-2006-0317**, *In the Matter of Spectra Communications Group, LLC d/b/a CenturyTel's Request for Competitive Classification Pursuant to Section 392.245.5, RSMo. (2005)*
- **TO-2005-0423**, *In the Matter of the Application of Chariton Valley Telecom Corporation for Designation as a Telecommunications Carrier Eligible for Federal Universal Service Support Pursuant to 254 of the Telecommunications Act of 1996*
- **TT-2006-0474**, *In the Matter of McLeodUSA Telecommunications Services, Inc.'s Tariff Filing to Increase its Missouri Intrastate Access Rates*
- **TO-2007-0301**, *In The Matter of Embarq Missouri, Inc. Application for Competitive Classification Under Section 392.245.5 RSMo. (2005)*
- **ER-2009-0089**, *In the Matter of the Application of Kansas City Power and Light Company for Approval to Make Certain Changes in its Charges for Electric Service To Continue the Implementation of Its Regulatory Plan.*

David Murray

Educational and Employment Background and Credentials

I am employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (Commission). I accepted the position of a Public Utility Financial Analyst in June 2000 and my position was reclassified in August 2003 to an Auditor III. I briefly served as Interim Manager of the Financial Analysis Department in April 2006 and accepted the position of Auditor IV, effective July 1, 2006. I was employed by the Missouri Department of Insurance in a regulatory position before I began my employment at the Missouri Public Service Commission.

In May 1995, I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance and Banking, and Real Estate from the University of Missouri-Columbia. I earned a Masters in Business Administration from Lincoln University in December 2003.

I have been awarded the professional designation Certified Rate of Return Analyst (CRRA) by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2007.

I am pursuing the Chartered Financial Analyst (CFA) designation. I passed the examinations for Levels I and II of the CFA Program and I am currently a Level III candidate. In order to receive the CFA designation, I must pass the Level III examination and also have four years of relevant professional work experience.

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
02/11/09	ER-2009-0089	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
08/01/2008	HR-2008-0300	Trigen-Kansas City Energy Corporation	Cost of Service Report	Rate of Return Capital Structure
01/18/2008	GR-2008-0060	Missouri Gas Utility, Inc.	Cost of Service Report	Rate of Return Capital Structure
07/31/2007	WR-2007-0216	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
07/13/2007	WR-2007-0216	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
06/05/2007	WR-2007-0216	Missouri-American Water Company	Direct	Rate of Return Capital Structure
12/27/2006	GR-2006-0422	Missouri Gas Energy	True-up Direct	Rate of Return Capital Structure
12/11/2006	GR-2006-0422	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
11/21/2006	GR-2006-0422	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
10/13/2006	GR-2006-0422	Missouri Gas Energy	Direct	Rate of Return Capital Structure
08/18/2006	ER-2006-0315	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
07/28/2006	ER-2006-0315	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
06/23/2006	ER-2006-0315	Empire District Electric Co.	Direct	Rate of Return Capital Structure
12/13/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
11/18/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
10/14/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
11/24/2004	ER-2004-0570	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
11/04/2004	ER-2004-0570	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
09/20/2004	ER-2004-0570	Empire District Electric Co.	Direct	Rate of Return
07/19/2004	GR-2004-0209	Missouri Gas Energy	True-Up Direct	Rate of Return Capital Structure
06/14/2004	GR-2004-0209	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
05/24/2004	GR-2004-0209	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
04/15/2004	GR-2004-0209	Missouri Gas Energy	Direct	Rate of Return Capital Structure
03/11/2004	IR-2004-0272	Fidelity Telephone Company	Direct	Rate of Return Capital Structure
02/13/2004	GR-2004-0072	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
02/13/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
02/13/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
01/26/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/26/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/09/2004	WT-2003-0563	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/09/2004	ST-2003-0562	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
12/05/2003	WR-2003-0500	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
11/10/2003	WR-2003-0500	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
11/10/2003	WC-2004-0168	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
10/03/2003	WC-2004-0168	Missouri-American Water Company	Direct	Rate of Return Capital Structure
10/03/2003	WR-2003-0500	Missouri-American Water Company	Direct	Rate of Return Capital Structure
03/17/2003	GM-2003-0238	Southern Union Co. dba Missouri Gas Energy	Rebuttal	Insulation
10/16/2002	ER-2002-424	The Empire District Electric Company	Surrebuttal	Rate of Return Capital Structure
09/24/2002	ER-2002-424	The Empire District Electric Company	Rebuttal	Rate of Return Capital Structure
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate of Return Capital Structure
08/06/2002	TC-2002-1076	BPS Telephone Company	Direct	Rate of Return Capital Structure
01/22/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/22/2002	ER-2001-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/08/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
01/08/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
12/06/2001	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
12/06/2001	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure
03/01/2001	TT-2001-328	Oregon Farmers Mutual Telephone Company	Rebuttal	Rate of Return Capital Structure
02/28/2001	TR-2001-344	Northeast Missouri Rural Telephone Company	Direct	Rate of Return Capital Structure
01/31/2001	TC-2001-402	Ozark Telephone Company	Direct	Rate of Return Capital Structure

Bret G. Prenger

Education and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (Commission). I began my employment with the Commission on June 2nd, 2008. I earned a Bachelor of Science in Accounting from Missouri State University, in Springfield, MO in May 2008. In earning this degree I completed numerous core Accounting and business classes.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission under the direction and supervision of members of the Auditing Department. In addition, I review all exhibits and testimony on my assigned issues, develop adjustments and issue positions which I then support by work papers and written testimony. For those cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned to or participated are shown below:

Case Number	Company Name - Issue
ER-2009-0089	Kansas City Power & Light Company – Direct Report- Material and Supplies, Prepayments, Advertising and Rate Case Expenses
GO-2009-0009	Missouri Gas Energy (MGE) – Infrastructure Service Replacement Surcharge (ISRS)
SR-2008-0389	West 16 th Sewer Company
SR-2008-0388	WPC Sewer Company

ROSELLA L. SCHAD, PE, CPA



Education

University of Missouri

The Gordon E. Crosby, Jr., MBA Program

Master's of Business Administration, May 2008

Emphasis: Finance

Columbia College

27-hours Accounting

University of Missouri-Columbia

The Truman School of Public Affairs

Master's of Public Administration, May 2004

Emphasis: Public Management

University of Missouri-Columbia

Bachelor's of Science in Mechanical Engineering, Honors Scholar, May 1978

Professional Experience

3/99 to Present *Engineer, Missouri Public Service Commission*, Jefferson City, Missouri

- Perform depreciation reserve studies using statistical analysis techniques, engineering judgment, familiarity of the regulated industries, and knowledge of company specific operations and maintenance resulting in equitable utility rates for the Missouri consumers
- Prepare recommendations and provide written and oral testimony supporting staff regulated utility depreciation rates
- Facilitate engineering "quality of service" inspections and audits
- Review other staff depreciation analyses, including auditing documentation
- Develop a telecommunications industry seminar to address technical issues for legislators, regulators, businesses, educators, and other state agencies

6/78 to 11/80 *Engineer, Union Electric, Callaway Nuclear Plant*, Fulton, Missouri

- Evaluated procurement contracts with construction contractors and equipment and material suppliers resulting in substantial savings for the construction project.
- Audited construction projects for adherence to applicable standards and codes
- Surveyed equipment and materials specifications for manufacturing, distribution, and installation requirements and criteria

Certification

Missouri Professional Engineer (P.E.)

Missouri Certified Public Accountant (C.P.A.)

Professional Membership

National/Missouri Society of Professional Engineers

Missouri Society of Certified Public Accountants

Institute of Internal Auditors

Society of Depreciation Professionals

Advisory Boards

Dean's Engineering Advisory Council (DEAC), University of Missouri

CASE PROCEEDING PARTICIPATION

ROSELLA L. SCHAD, PE, CPA

COMPANY	CASE NO./ FILING	ISSUES
Kansas City Power & Light Company	ER-2009-0089 Direct (Report)	Depreciation
Union Electric Company d/b/a AmerenUE	ER-2008-0318 Direct (Report)	Depreciation
Missouri-American Water Company	WR-2008-0311 Direct (Report)	Depreciation
The Empire District Electric Company	ER-2008-0093 Direct (Report), Rebuttal	Depreciation
Missouri Gas Utility, Inc.	GR-2008-0060 Direct (Report)	Depreciation
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004 Direct	Depreciation
Algonquin Water Resources of Missouri, LLC	WR-2006-0425 & SR-2006-0426 (Consolidated) Direct, Rebuttal, Surrebuttal	Depreciation
Kansas City Power & Light Company	ER-2006-0314 Direct and Surrebuttal	Depreciation
Silverleaf Resorts, Inc. and Algonquin Water Resources of Missouri, LLC	WO-2005-0206 Rebuttal	Depreciation
Laclede Gas Company	GR-99-315 Supplemental Rebuttal	Depreciation, Cost of Removal, and Net Salvage
Laclede Gas Company	GR-99-315 Supplemental Direct	Depreciation, Cost of Removal, and Net Salvage
Aquila, Inc. d/b/a Aquila Networks-MPS (Electric) and Aquila Networks-L&P (Electric and Steam)	ER-2004-0034 and HR-2004-0024 (Consolidated) Surrebuttal	Production Plant Retirement Dates; Accumulated Depreciation; Cost of Removal and Depreciation
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	GR-2004-0072 Rebuttal	Depreciation; Accumulated Depreciation; Cost of Removal and Production Plant Retirement Dates

CASE PROCEEDING PARTICIPATION

ROSELLA L. SCHAD, PE, CPA

COMPANY	CASE NO./ FILING	ISSUES
Aquila, Inc. d/b/a Aquila Networks-MPS (Electric) and Aquila Networks-L&P (Electric and Steam)	ER-2004-0034 and HR-2004-0024 (Consolidated) Rebuttal	Production Plant Retirement Dates; Accumulated Depreciation Reserve Balances; Cost of Removal and Depreciation
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	GR-2004-0072 Direct	Depreciation and Accumulated Depreciation Reserve
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2004-0034 and HR-2004-0024 (Consolidated) Direct	Depreciation and Accumulated Depreciation Reserve
Laclede Gas Company	GR-2002-356 Rebuttal	Decommissioning
Laclede Gas Company	GR-2002-356 Direct	Depreciation
Union Electric Company d/b/a AmerenUE	EC-2002-1 Surrebuttal	Depreciation; Steam Production Plant Retirement Dates; Decommissioning Costs; Callaway Interim Additions
Laclede Gas Company	GR-2001-629 Direct	Depreciation
Ozark Telephone Company	TC-2001-402 Direct	Depreciation Rates
Northeast Missouri Rural Telephone Company	TR-2001-344 Direct, Surrebuttal	Depreciation Rates
Oregon Farmers Mutual Telephone Company	TT-2001-328 Rebuttal	Depreciation Rates
KLM Telephone Company	TT-2001-120 Rebuttal	Depreciation Rates
Holway Telephone Company	TT-2001-119 Rebuttal	Depreciation Rates
Peace Valley Telephone Company	TT-2001-118 Rebuttal	Depreciation Rates
Iamo Telephone Company	TT-2001-116 Rebuttal	Depreciation Rates
Osage Water Company	WR-2000-557 Direct	Depreciation
Osage Water Company	SR-2000-556 Direct	Depreciation

Michael Scheperle

Present Position:

I am a Regulatory Economist in the Economic Analysis Section, Energy Department, Operations Division of the Missouri Public Service Commission.

Educational Background and Work Experience:

I have a Bachelor of Science degree in Mathematics from Lincoln University.

I have been employed by the Missouri Public Service Commission since June, 2000 as a Regulatory Economist in the Telecommunications Department and Energy Department.

Prior to joining the Commission, I was employed at United Water Company as a Commercial Manager from 1983 to 2000 and at Missouri Power & Light Company from 1973 to 1983 as a Supervisor of Rates, Regulations and Budgeting.

Michael Scheperle

Testimony/Reports Filed Before The Missouri Public Service Commission:

CASE NOS:

TO-98-329, *In the Matter of an Investigation into Various Issues Related to the Missouri Universal Service Fund*

TT-2000-527/513, *Application of Allegiance Telecom of Missouri , Inc. ... for an Order Requiring Southwestern Bell Telephone Company to File a Collocation Tariff; Joint Petition of Birch Telecom of Missouri, Inc. for a Generic Proceeding to Establish a Southwestern Bell Telephone Company Collocation Tariff before the Missouri Public Service Commission*

TT-2001-139, *In the Matter of Mark Twain Rural Telephone Company's Proposed Tariff to Introduce its Wireless Termination Service*

TT-2001-298, *In the Matter of Southwestern Bell Telephone Company's Proposed Tariff PSC Mo. No. 42 Local Access Service Tariff, Regarding Physical and Virtual Collocation*

TT-2001-440, *In the Matter of the determination of Prices, Terms, and Conditions of Line-Splitting and Line-Sharing*

TO-2001-455, *In the Matter of the Application of AT&T Communications of the Southwest, Inc., TCG St. Louis, Inc., and TCG Kansas City, Inc., for Compulsory Arbitration of Unresolved Issues with Southwestern Bell Telephone Company Pursuant to Section 252(b) of the Telecommunications Act of 1996*

TC-2002-57, *In the Matter Of Northeast Missouri Rural Telephone Company's And Modern Telecommunications Company's Complaint Against Southwestern Bell Telephone Company Regarding Uncompensated Traffic Delivered by Southwestern Bell Telephone Company To Northeast Missouri Rural Telephone And Modern Telecommunications Company.*

TC-2002-190, *In the Matter Of Mid-Missouri Telephone Company vs. Southwestern Bell Telephone Company*

TC-2002-1077, *BPS Telephone Company, et al., vs. Voicestream Wireless Corporation, Western Wireless Corp., and Southwestern Bell Telephone Company*

TO-2005-0144, *In the Matter of a Request for the Modification of the Kansas City Metropolitan Calling Area Plan to Make the Greenwood Exchange Part of the Mandatory MCA Tier 2*

Michael Scheperle

Testimony/Reports Filed Before The Missouri Public Service Commission:

CASE NOS:

TO-2006-0360, *In the Matter of the Application of NuVox Communications of Missouri, Inc. for an Investigation into the Wire Centers that AT&T Missouri Asserts are Non-Impaired Under the TRRO*

IO-2007-0439, *In the Matter of Spectra Communications Group, LLC d/b/a CenturyTel's Request for Competitive Classification Pursuant to section 392.245.5 RSMo*

IO-2007-0440, *In the Matter of CenturyTel of Missouri, LLC's Request for Competitive Classification Pursuant to Section 392.245.5 RSMo*

TO-2009-0042, *In the Matter of the Review of the Deaf Relay Service and Equipment Distribution Fund Surcharge*

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE

APPENDIX 2

Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS
GMO-MPS AND GMO-L&P ELECTRIC

CASE NO. ER-2009-0090

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

List of Schedules

Schedule Number	Description of Schedule
1	List of Schedules
2-1	Federal Reserve Discount Rate and Federal Reserve Funds Rate Changes
2-2	Graph of Federal Reserve Discount Rates and Federal Funds Rates Changes
3-1	Rate of Inflation
3-2	Graph of Rate of Inflation
4-1	Average Yields on Mergent's Public Utility Bonds
4-2	Average Yields on Thirty-Year U.S. Treasury Bonds
4-3	Graph of Average Yields on Mergent's Public Utility Bonds and Thirty-Year U.S. Treasury Bonds
4-4	Graph of Monthly Spreads Between Yields on Mergent's Public Utility Bonds and Thirty-Year U.S. Treasury Bonds
4-5	Moody's Baa Corporate Bond Yields
5	Economic Estimates and Projections, 2008-2010
6-1	Historical Consolidated Capital Structures for Great Plains Energy
6-2	Historical Consolidated Capital Structures for Aquila, Inc.
7	Selected Financial Ratios for Great Plains Energy
8	Capital Structure as of September 30, 2008 for Great Plains Energy
9	Criteria for Selecting Comparable Electric Utility Companies
10	Comparable Electric Utility Companies for KCPL Greater Missouri Operations
11-1	Ten-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates for the Comparable Electric Utility Companies and Great Plains Energy
11-2	Five-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates for the Comparable Electric Utility Companies and Great Plains Energy
11-3	Average of Ten and Five-Year Dividends Per Share, Earnings Per Share & Book Value Per Share of Growth Rates for the Comparable Electric Utility Companies and Great Plains Energy
12	Five-Year Projected Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates for the Comparable Electric Utility Companies and Great Plains Energy
13	Projected EPS Growth Rates for the Comparable Electric Utility Companies and Great Plains Energy
14	Historical and Projected Growth Rates for the Comparable Electric Utility Companies and Great Plains Energy
15	Average High / Low Stock Price for October 2008 through January 2009 for the Comparable Electric Utility Companies and Great Plains Energy
16	Constant-Growth Discount Cash Flow (DCF) Estimated Costs of Common Equity for the Comparable Electric Utility Companies and Great Plains Energy
17	Capital Asset Pricing Model (CAPM) Costs of Common Equity Estimates Based on Historical Return Differences Between Common Stocks and Long-Term U.S. Treasuries for the Comparable Electric Utility Companies and Great Plains Energy
18	Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity for the Comparable Electric Utility Companies
19	Selected Financial Ratios for the Comparable Electric Utility Companies and Great Plains Energy
20	Public Utility Revenue Requirement or Cost of Service
21	Weighted Cost of Capital as of September 30, 2008 for KCPL Greater Missouri Operations

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

Federal Reserve Discount Rates Changes and Federal Reserve Funds Rates Changes

Date	Federal Reserve Discount Rate	Federal Reserve Funds Rate	Date	Federal Reserve Discount Rate	Federal Reserve Funds Rate
01/01/83	8.50%		06/30/99	4.50%	5.00%
12/31/83	8.50%		08/24/99	4.75%	5.25%
04/09/84	9.00%		11/16/99	5.00%	5.50%
11/21/84	8.50%		02/02/00	5.25%	5.75%
12/24/84	8.00%		03/21/00	5.50%	6.00%
05/20/85	7.50%		05/19/00	6.00%	6.50%
03/07/86	7.00%		01/03/01	5.75%	6.00%
04/21/86	6.50%		01/04/01	5.50%	6.00%
07/11/86	6.00%		01/31/01	5.00%	5.50%
08/21/86	5.50%		03/20/01	4.50%	5.00%
09/04/87	6.00%		04/18/01	4.00%	4.50%
08/09/88	6.50%		05/15/01	3.50%	4.00%
02/24/89	7.00%		06/27/01	3.25%	3.75%
07/13/90		8.00% *	08/21/01	3.00%	3.50%
10/29/90		7.75%	09/17/01	2.50%	3.00%
11/13/90		7.50%	10/02/01	2.00%	2.50%
12/07/90		7.25%	11/06/01	1.50%	2.00%
12/18/90		7.00%	12/11/01	1.25%	1.75%
12/19/90	6.50%		11/06/02	0.75%	1.25%
01/09/91		6.75%	01/09/03	2.25%**	1.25%
02/01/91	6.00%	6.25%	06/25/03	2.00%	1.00%
03/08/91		6.00%	06/30/04	2.25%	1.25%
04/30/91	5.50%	5.75%	08/10/04	2.50%	1.50%
08/06/91		5.50%	09/21/04	2.75%	1.75%
09/13/91	5.00%	5.25%	11/10/04	3.00%	2.00%
10/31/91		5.00%	12/14/04	3.25%	2.25%
11/06/91	4.50%	4.75%	02/02/05	3.50%	2.50%
12/06/91		4.50%	03/22/05	3.75%	2.75%
12/20/91	3.50%	4.00%	05/03/05	4.00%	3.00%
04/09/92		3.75%	06/30/05	4.25%	3.25%
07/02/92	3.00%	3.25%	08/09/05	4.50%	3.50%
09/04/92		3.00%	09/20/05	4.75%	3.75%
01/01/93			11/01/05	5.00%	4.00%
12/31/93	No Changes	No Changes	12/13/05	5.25%	4.25%
02/04/94		3.25%	01/31/06	5.50%	4.50%
03/22/94		3.50%	03/28/06	5.75%	4.75%
04/18/94		3.75%	05/10/06	6.00%	5.00%
05/17/94	3.50%	4.25%	06/29/06	6.25%	5.25%
08/16/94	4.00%	4.75%	08/17/07	5.75%	5.25%
11/15/94	4.75%	5.50%	09/18/07	5.25%	4.75%
02/01/95	5.25%	6.00%	10/31/07	5.00%	4.50%
07/06/95		5.75%	12/11/07	4.75%	4.25%
12/19/95		5.50%	01/22/08	4.00%	3.50%
01/31/96	5.00%	5.25%	01/30/08	3.50%	3.00%
03/25/97		5.50%	03/16/08	3.25%	
12/12/97	5.00%		03/18/08	2.50%	2.25%
01/09/98	5.00%		04/30/08	2.25%	2.00%
03/06/98	5.00%		10/08/08	1.75%	1.50%
09/29/98		5.25%	10/28/08	1.25%	1.00%
10/15/98	4.75%	5.00%	12/30/08	0.50%	0% - .25%
11/17/98	4.50%	4.75%			

* Staff began tracking the Federal Funds Rate.

**Revised discount window program begins. Reflects rate on primary credit. This revised discount window policy results in incomparability of the discount rates after January 9, 2003 to discount rates before January 9, 2003.

Source:

Federal Reserve Discount rate
Federal Reserve Funds rate

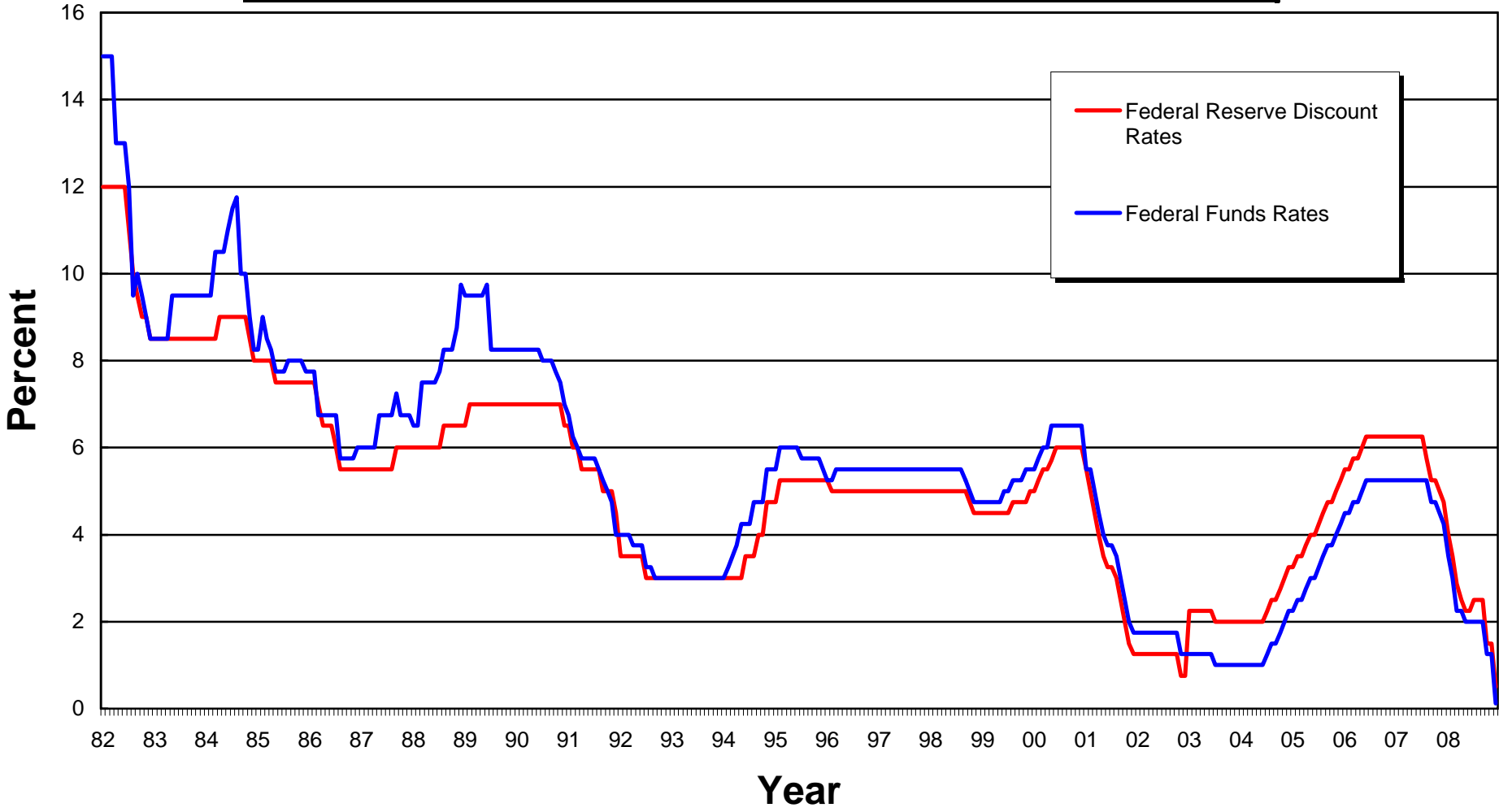
<http://www.newyorkfed.org/markets/statistics/dlyrates/fedrate.html>
<http://www.newyorkfed.org/markets/statistics/dlyrates/fedrate.html>

Note: Interest rates as of December 31 for each year are underlined.

KCPL Greater Missouri Operations
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Federal Reserve Discount Rates and Federal Funds Rates

1982 - 2008



**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

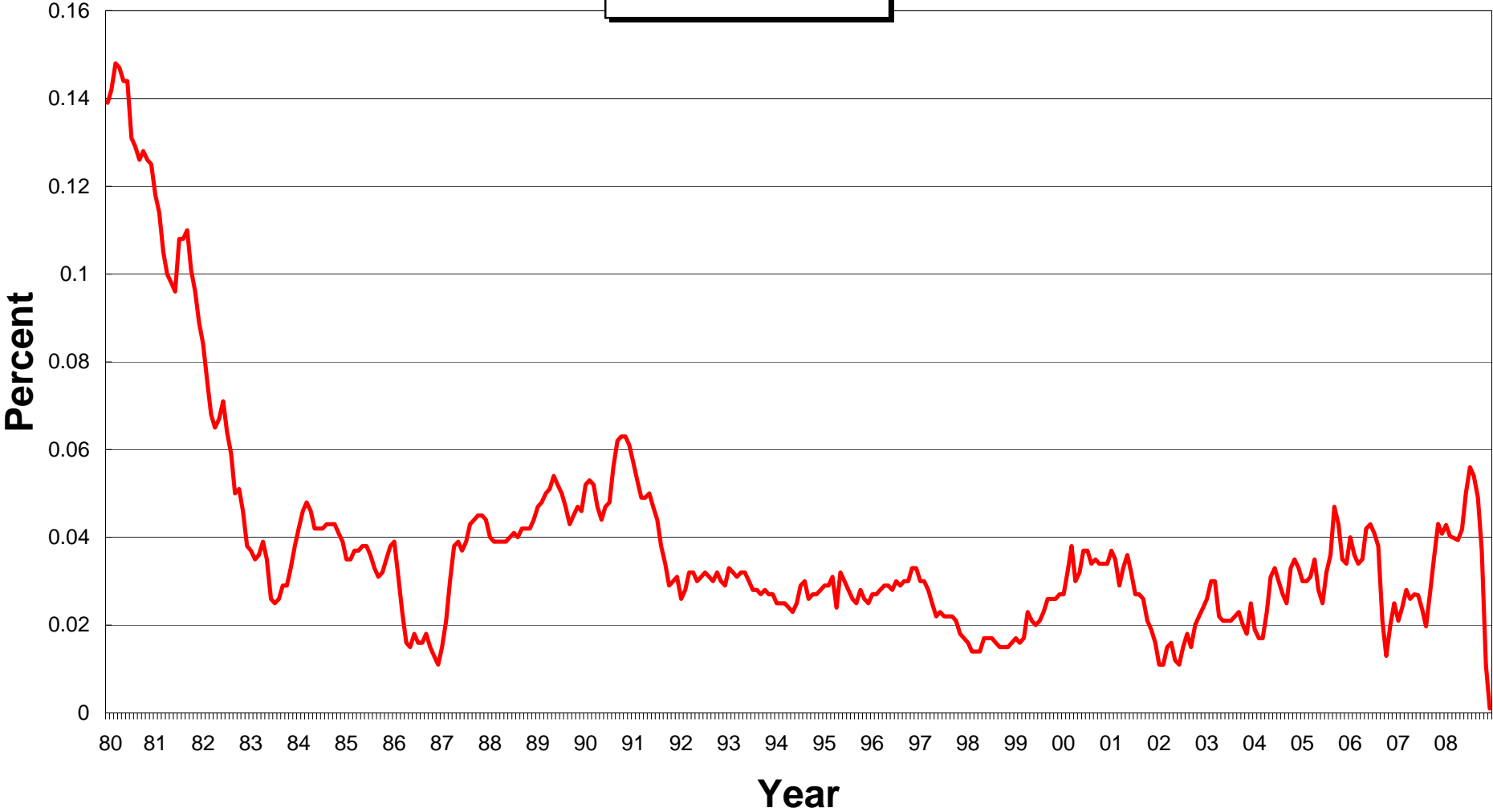
Rate of Inflation

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	13.90	Jan 1984	4.20	Jan 1988	4.00	Jan 1992	2.60	Jan 1996	2.70	Jan 2000	2.70	Jan 2004	1.90	Jan 2008	4.30
Feb	14.20	Feb	4.60	Feb	3.90	Feb	2.80	Feb	2.70	Feb	3.20	Feb	1.70	Feb	4.00
Mar	14.80	Mar	4.80	Mar	3.90	Mar	3.20	Mar	2.80	Mar	3.70	Mar	1.70	Mar	4.00
Apr	14.70	Apr	4.60	Apr	3.90	Apr	3.20	Apr	2.90	Apr	3.00	Apr	2.30	Apr	3.90
May	14.40	May	4.20	May	3.90	May	3.00	May	2.90	May	3.20	May	3.10	May	4.20
Jun	14.40	Jun	4.20	Jun	4.00	Jun	3.10	Jun	2.80	Jun	3.70	Jun	3.30	Jun	5.00
Jul	13.10	Jul	4.20	Jul	4.10	Jul	3.20	Jul	3.00	Jul	3.70	Jul	3.00	Jul	5.60
Aug	12.90	Aug	4.30	Aug	4.00	Aug	3.10	Aug	2.90	Aug	3.40	Aug	2.70	Aug	5.40
Sep	12.60	Sep	4.30	Sep	4.20	Sep	3.00	Sep	3.00	Sep	3.50	Sep	2.50	Sep	4.90
Oct	12.80	Oct	4.30	Oct	4.20	Oct	3.20	Oct	3.00	Oct	3.40	Oct	3.30	Oct	3.70
Nov	12.60	Nov	4.10	Nov	4.20	Nov	3.00	Nov	3.30	Nov	3.40	Nov	3.50	Nov	1.10
Dec	12.50	Dec	3.90	Dec	4.40	Dec	2.90	Dec	3.30	Dec	3.40	Dec	3.30	Dec	0.10
Jan 1981	11.80	Jan 1985	3.50	Jan 1989	4.70	Jan 1993	3.30	Jan 1997	3.00	Jan 2001	3.70	Jan 2005	3.00		
Feb	11.40	Feb	3.50	Feb	4.80	Feb	3.20	Feb	3.00	Feb	3.50	Feb	3.00		
Mar	10.50	Mar	3.70	Mar	5.00	Mar	3.10	Mar	2.80	Mar	2.90	Mar	3.10		
Apr	10.00	Apr	3.70	Apr	5.10	Apr	3.20	Apr	2.50	Apr	3.30	Apr	3.50		
May	9.80	May	3.80	May	5.40	May	3.20	May	2.20	May	3.60	May	2.80		
Jun	9.60	Jun	3.80	Jun	5.20	Jun	3.00	Jun	2.30	Jun	3.20	Jun	2.50		
Jul	10.80	Jul	3.60	Jul	5.00	Jul	2.80	Jul	2.20	Jul	2.70	Jul	3.20		
Aug	10.80	Aug	3.30	Aug	4.70	Aug	2.80	Aug	2.20	Aug	2.70	Aug	3.60		
Sep	11.00	Sep	3.10	Sep	4.30	Sep	2.70	Sep	2.20	Sep	2.60	Sep	4.70		
Oct	10.10	Oct	3.20	Oct	4.50	Oct	2.80	Oct	2.10	Oct	2.10	Oct	4.30		
Nov	9.60	Nov	3.50	Nov	4.70	Nov	2.70	Nov	1.80	Nov	1.90	Nov	3.50		
Dec	8.90	Dec	3.80	Dec	4.60	Dec	2.70	Dec	1.70	Dec	1.60	Dec	3.40		
Jan 1982	8.40	Jan 1986	3.90	Jan 1990	5.20	Jan 1994	2.50	Jan 1998	1.60	Jan 2002	1.10	Jan 2006	4.00		
Feb	7.60	Feb	3.10	Feb	5.30	Feb	2.50	Feb	1.40	Feb	1.10	Feb	3.60		
Mar	6.80	Mar	2.30	Mar	5.20	Mar	2.50	Mar	1.40	Mar	1.50	Mar	3.40		
Apr	6.50	Apr	1.60	Apr	4.70	Apr	2.40	Apr	1.40	Apr	1.60	Apr	3.50		
May	6.70	May	1.50	May	4.40	May	2.30	May	1.70	May	1.20	May	4.20		
Jun	7.10	Jun	1.80	Jun	4.70	Jun	2.50	Jun	1.70	Jun	1.10	June	4.30		
Jul	6.40	Jul	1.60	Jul	4.80	Jul	2.90	Jul	1.70	Jul	1.50	July	4.10		
Aug	5.90	Aug	1.60	Aug	5.60	Aug	3.00	Aug	1.60	Aug	1.80	Aug	3.80		
Sep	5.00	Sep	1.80	Sep	6.20	Sep	2.60	Sep	1.50	Sep	1.50	Sep	2.10		
Oct	5.10	Oct	1.50	Oct	6.30	Oct	2.70	Oct	1.50	Oct	2.00	Oct	1.30		
Nov	4.60	Nov	1.30	Nov	6.30	Nov	2.70	Nov	1.50	Nov	2.20	Nov	2.00		
Dec	3.80	Dec	1.10	Dec	6.10	Dec	2.80	Dec	1.60	Dec	2.40	Dec	2.50		
Jan 1983	3.70	Jan 1987	1.50	Jan 1991	5.70	Jan 1995	2.90	Jan 1999	1.70	Jan 2003	2.60	Jan 2007	2.10		
Feb	3.50	Feb	2.10	Feb	5.30	Feb	2.90	Feb	1.60	Feb	3.00	Feb	2.40		
Mar	3.60	Mar	3.00	Mar	4.90	Mar	3.10	Mar	1.70	Mar	3.00	Mar	2.80		
Apr	3.90	Apr	3.80	Apr	4.90	Apr	2.40	Apr	2.30	Apr	2.20	Apr	2.60		
May	3.50	May	3.90	May	5.00	May	3.20	May	2.10	May	2.10	May	2.70		
Jun	2.60	Jun	3.70	Jun	4.70	Jun	3.00	Jun	2.00	Jun	2.10	Jun	2.70		
Jul	2.50	Jul	3.90	Jul	4.40	Jul	2.80	Jul	2.10	Jul	2.10	Jul	2.40		
Aug	2.60	Aug	4.30	Aug	3.80	Aug	2.60	Aug	2.30	Aug	2.20	Aug	2.00		
Sep	2.90	Sep	4.40	Sep	3.40	Sep	2.50	Sep	2.60	Sep	2.30	Sep	2.80		
Oct	2.90	Oct	4.50	Oct	2.90	Oct	2.80	Oct	2.60	Oct	2.00	Oct	3.50		
Nov	3.30	Nov	4.50	Nov	3.00	Nov	2.60	Nov	2.60	Nov	1.80	Nov	4.30		
Dec	3.80	Dec	4.40	Dec	3.10	Dec	2.50	Dec	2.70	Dec	1.90	Dec	4.10		

Source: U.S. Dept of Labor, Bureau of Labor Statistics, Consumer Price Index - All Urban Consumers, Change for 12-Month Period, Bureau of Labor Statistics, http://www.bls.gov/schedule/archives/cpi_nr.htm

KCPL Greater Missouri Operations
Case No. ER-2009-0090

Rate of Inflation
1980 - 2008



**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

Average Yields on Mergent's Public Utility Bonds

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	12.12	Jan 1984	13.40	Jan 1988	10.75	Jan 1992	8.67	Jan 1996	7.20	Jan 2000	8.22	Jan 2004	6.23	Jan 2008	6.08
Feb	13.48	Feb	13.50	Feb	10.11	Feb	8.77	Feb	7.37	Feb	8.10	Feb	6.17	Feb	6.28
Mar	14.33	Mar	14.03	Mar	10.11	Mar	8.84	Mar	7.72	Mar	8.14	Mar	6.01	Mar	6.29
Apr	13.50	Apr	14.30	Apr	10.53	Apr	8.79	Apr	7.88	Apr	8.14	Apr	6.38	Apr	6.36
May	12.17	May	14.95	May	10.75	May	8.72	May	7.99	May	8.55	May	6.68	May	6.38
Jun	11.87	Jun	15.16	Jun	10.71	Jun	8.64	Jun	8.07	Jun	8.22	Jun	6.53	Jun	6.50
Jul	12.12	Jul	14.92	Jul	10.96	Jul	8.46	Jul	8.02	Jul	8.17	Jul	6.34	Jul	6.50
Aug	12.82	Aug	14.29	Aug	11.09	Aug	8.34	Aug	7.84	Aug	8.05	Aug	6.18	Aug	6.48
Sep	13.29	Sep	14.04	Sep	10.56	Sep	8.32	Sep	8.01	Sep	8.16	Sep	6.01	Sep	6.59
Oct	13.53	Oct	13.68	Oct	9.92	Oct	8.44	Oct	7.76	Oct	8.08	Oct	5.95	Oct	7.70
Nov	14.07	Nov	13.15	Nov	9.89	Nov	8.53	Nov	7.48	Nov	8.03	Nov	5.97	Nov	7.80
Dec	14.48	Dec	12.96	Dec	10.02	Dec	8.36	Dec	7.58	Dec	7.79	Dec	5.93		
Jan 1981	14.22	Jan 1985	12.88	Jan 1989	10.02	Jan 1993	8.23	Jan 1997	7.79	Jan 2001	7.76	Jan 2005	5.80		
Feb	14.84	Feb	13.00	Feb	10.02	Feb	8.00	Feb	7.68	Feb	7.69	Feb	5.64		
Mar	14.86	Mar	13.66	Mar	10.16	Mar	7.85	Mar	7.92	Mar	7.59	Mar	5.86		
Apr	15.32	Apr	13.42	Apr	10.14	Apr	7.76	Apr	8.08	Apr	7.81	Apr	5.72		
May	15.84	May	12.89	May	9.92	May	7.78	May	7.94	May	7.88	May	5.60		
Jun	15.27	Jun	11.91	Jun	9.49	Jun	7.68	Jun	7.77	Jun	7.75	Jun	5.39		
Jul	15.87	Jul	11.88	Jul	9.34	Jul	7.53	Jul	7.52	Jul	7.71	Jul	5.50		
Aug	16.33	Aug	11.93	Aug	9.37	Aug	7.21	Aug	7.57	Aug	7.57	Aug	5.51		
Sep	16.89	Sep	11.95	Sep	9.43	Sep	7.01	Sep	7.50	Sep	7.73	Sep	5.54		
Oct	16.76	Oct	11.84	Oct	9.37	Oct	6.99	Oct	7.37	Oct	7.64	Oct	5.79		
Nov	15.50	Nov	11.33	Nov	9.33	Nov	7.30	Nov	7.24	Nov	7.61	Nov	5.88		
Dec	15.77	Dec	10.82	Dec	9.31	Dec	7.33	Dec	7.16	Dec	7.86	Dec	5.83		
Jan 1982	16.73	Jan 1986	10.66	Jan 1990	9.44	Jan 1994	7.31	Jan 1998	7.03	Jan 2002	7.69	Jan 2006	5.77		
Feb	16.72	Feb	10.16	Feb	9.66	Feb	7.44	Feb	7.09	Feb	7.62	Feb	5.83		
Mar	16.07	Mar	9.33	Mar	9.75	Mar	7.83	Mar	7.13	Mar	7.83	Mar	5.98		
Apr	15.82	Apr	9.02	Apr	9.87	Apr	8.20	Apr	7.12	Apr	7.74	Apr	6.28		
May	15.60	May	9.52	May	9.89	May	8.32	May	7.11	May	7.76	May	6.39		
Jun	16.18	Jun	9.51	Jun	9.69	Jun	8.31	Jun	6.99	Jun	7.67	June	6.39		
Jul	16.04	Jul	9.19	Jul	9.66	Jul	8.47	Jul	6.99	Jul	7.54	July	6.37		
Aug	15.22	Aug	9.15	Aug	9.84	Aug	8.41	Aug	6.96	Aug	7.34	Aug	6.20		
Sep	14.56	Sep	9.42	Sep	10.01	Sep	8.65	Sep	6.88	Sep	7.23	Sep	6.03		
Oct	13.88	Oct	9.39	Oct	9.94	Oct	8.88	Oct	6.88	Oct	7.43	Oct	6.01		
Nov	13.58	Nov	9.15	Nov	9.76	Nov	9.00	Nov	6.96	Nov	7.31	Nov	5.82		
Dec	13.55	Dec	8.96	Dec	9.57	Dec	8.79	Dec	6.84	Dec	7.20	Dec	5.83		
Jan 1983	13.46	Jan 1987	8.77	Jan 1991	9.56	Jan 1995	8.77	Jan 1999	6.87	Jan 2003	7.13	Jan 2007	5.96		
Feb	13.60	Feb	8.81	Feb	9.31	Feb	8.56	Feb	7.00	Feb	6.92	Feb	5.91		
Mar	13.28	Mar	8.75	Mar	9.39	Mar	8.41	Mar	7.18	Mar	6.80	Mar	5.87		
Apr	13.03	Apr	9.30	Apr	9.30	Apr	8.30	Apr	7.16	Apr	6.68	Apr	6.01		
May	13.00	May	9.82	May	9.29	May	7.93	May	7.42	May	6.35	May	6.03		
Jun	13.17	Jun	9.87	Jun	9.44	Jun	7.62	Jun	7.70	Jun	6.21	June	6.34		
Jul	13.28	Jul	10.01	Jul	9.40	Jul	7.73	Jul	7.66	Jul	6.54	July	6.28		
Aug	13.50	Aug	10.33	Aug	9.16	Aug	7.86	Aug	7.86	Aug	6.78	Aug	6.28		
Sep	13.35	Sep	11.00	Sep	9.03	Sep	7.62	Sep	7.87	Sep	6.58	Sep	6.24		
Oct	13.19	Oct	11.32	Oct	8.99	Oct	7.46	Oct	8.02	Oct	6.50	Oct	6.17		
Nov	13.33	Nov	10.82	Nov	8.93	Nov	7.40	Nov	7.86	Nov	6.44	Nov	6.04		
Dec	13.48	Dec	10.99	Dec	8.76	Dec	7.21	Dec	8.04	Dec	6.36	Dec	6.23		

Source:
Mergent Bond Record

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

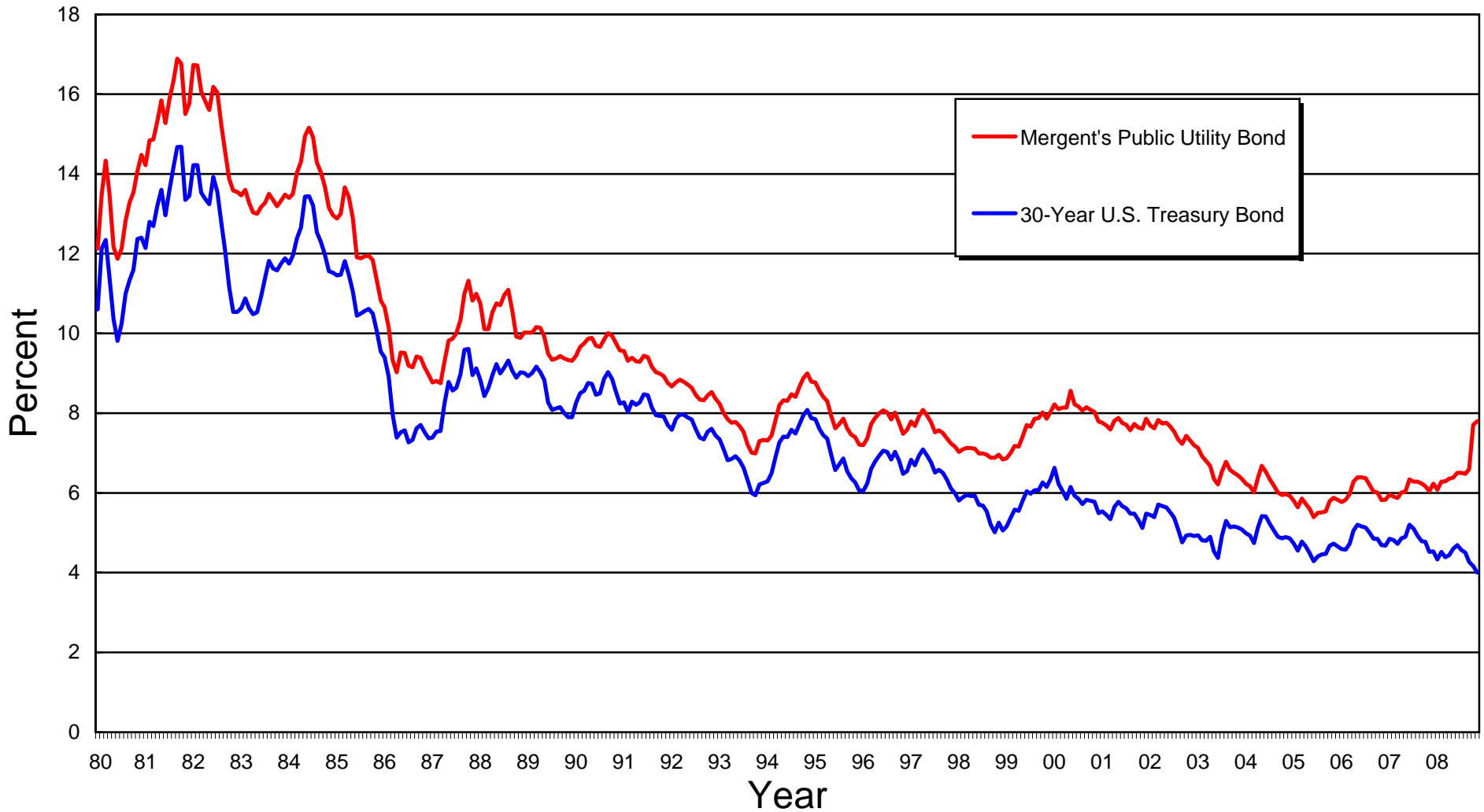
Average Yields on Thirty-Year U.S. Treasury Bonds

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	10.60	Jan 1984	11.75	Jan 1988	8.83	Jan 1992	7.58	Jan 1996	6.05	Jan 2000	6.63	Jan 2004	4.99	Jan 2008	4.33
Feb	12.13	Feb	11.95	Feb	8.43	Feb	7.85	Feb	6.24	Feb	6.23	Feb	4.93	Feb	4.52
Mar	12.34	Mar	12.38	Mar	8.63	Mar	7.97	Mar	6.60	Mar	6.05	Mar	4.74	Mar	4.39
Apr	11.40	Apr	12.65	Apr	8.95	Apr	7.96	Apr	6.79	Apr	5.85	Apr	5.14	Apr	4.44
May	10.36	May	13.43	May	9.23	May	7.89	May	6.93	May	6.15	May	5.42	May	4.60
Jun	9.81	Jun	13.44	Jun	9.00	Jun	7.84	Jun	7.06	Jun	5.93	Jun	5.41	Jun	4.69
Jul	10.24	Jul	13.21	Jul	9.14	Jul	7.60	Jul	7.03	Jul	5.85	Jul	5.22	Jul	4.57
Aug	11.00	Aug	12.54	Aug	9.32	Aug	7.39	Aug	6.84	Aug	5.72	Aug	5.06	Aug	4.50
Sep	11.34	Sep	12.29	Sep	9.06	Sep	7.34	Sep	7.03	Sep	5.83	Sep	4.90	Sep	4.27
Oct	11.59	Oct	11.98	Oct	8.89	Oct	7.53	Oct	6.81	Oct	5.80	Oct	4.86	Oct	4.17
Nov	12.37	Nov	11.56	Nov	9.02	Nov	7.61	Nov	6.48	Nov	5.78	Nov	4.89	Nov	4.00
Dec	12.40	Dec	11.52	Dec	9.01	Dec	7.44	Dec	6.55	Dec	5.49	Dec	4.86	Dec	2.87
Jan 1981	12.14	Jan 1985	11.45	Jan 1989	8.93	Jan 1993	7.34	Jan 1997	6.83	Jan 2001	5.54	Jan 2005	4.73	Jan 2009	3.13
Feb	12.80	Feb	11.47	Feb	9.01	Feb	7.09	Feb	6.69	Feb	5.45	Feb	4.55		
Mar	12.69	Mar	11.81	Mar	9.17	Mar	6.82	Mar	6.93	Mar	5.34	Mar	4.78		
Apr	13.20	Apr	11.47	Apr	9.03	Apr	6.85	Apr	7.09	Apr	5.65	Apr	4.65		
May	13.60	May	11.05	May	8.83	May	6.92	May	6.94	May	5.78	May	4.49		
Jun	12.96	Jun	10.44	Jun	8.27	Jun	6.81	Jun	6.77	Jun	5.67	Jun	4.29		
Jul	13.59	Jul	10.50	Jul	8.08	Jul	6.63	Jul	6.51	Jul	5.61	Jul	4.41		
Aug	14.17	Aug	10.56	Aug	8.12	Aug	6.32	Aug	6.58	Aug	5.48	Aug	4.46		
Sep	14.67	Sep	10.61	Sep	8.15	Sep	6.00	Sep	6.50	Sep	5.48	Sep	4.47		
Oct	14.68	Oct	10.50	Oct	8.00	Oct	5.94	Oct	6.33	Oct	5.32	Oct	4.67		
Nov	13.35	Nov	10.06	Nov	7.90	Nov	6.21	Nov	6.11	Nov	5.12	Nov	4.73		
Dec	13.45	Dec	9.54	Dec	7.90	Dec	6.25	Dec	5.99	Dec	5.48	Dec	4.66		
Jan 1982	14.22	Jan 1986	9.40	Jan 1990	8.26	Jan 1994	6.29	Jan 1998	5.81	Jan 2002	5.44	Jan 2006	4.59		
Feb	14.22	Feb	8.93	Feb	8.50	Feb	6.49	Feb	5.89	Feb	5.39	Feb	4.58		
Mar	13.53	Mar	7.96	Mar	8.56	Mar	6.91	Mar	5.95	Mar	5.71	Mar	4.73		
Apr	13.37	Apr	7.39	Apr	8.76	Apr	7.27	Apr	5.92	Apr	5.67	Apr	5.06		
May	13.24	May	7.52	May	8.73	May	7.41	May	5.93	May	5.64	May	5.20		
Jun	13.92	Jun	7.57	Jun	8.46	Jun	7.40	Jun	5.70	Jun	5.52	Jun	5.16		
Jul	13.55	Jul	7.27	Jul	8.50	Jul	7.58	Jul	5.68	Jul	5.38	July	5.13		
Aug	12.77	Aug	7.33	Aug	8.86	Aug	7.49	Aug	5.54	Aug	5.08	Aug	5.00		
Sep	12.07	Sep	7.62	Sep	9.03	Sep	7.71	Sep	5.20	Sep	4.76	Sep	4.85		
Oct	11.17	Oct	7.70	Oct	8.86	Oct	7.94	Oct	5.01	Oct	4.93	Oct	4.85		
Nov	10.54	Nov	7.52	Nov	8.54	Nov	8.08	Nov	5.25	Nov	4.95	Nov	4.69		
Dec	10.54	Dec	7.37	Dec	8.24	Dec	7.87	Dec	5.06	Dec	4.92	Dec	4.68		
Jan 1983	10.63	Jan 1987	7.39	Jan 1991	8.27	Jan 1995	7.85	Jan 1999	5.16	Jan 2003	4.94	Jan 2007	4.85		
Feb	10.88	Feb	7.54	Feb	8.03	Feb	7.61	Feb	5.37	Feb	4.81	Feb	4.82		
Mar	10.63	Mar	7.55	Mar	8.29	Mar	7.45	Mar	5.58	Mar	4.80	Mar	4.72		
Apr	10.48	Apr	8.25	Apr	8.21	Apr	7.36	Apr	5.55	Apr	4.90	Apr	4.86		
May	10.53	May	8.78	May	8.27	May	6.95	May	5.81	May	4.53	May	4.90		
Jun	10.93	Jun	8.57	Jun	8.47	Jun	6.57	Jun	6.04	Jun	4.37	Jun	5.20		
Jul	11.40	Jul	8.64	Jul	8.45	Jul	6.72	Jul	5.98	Jul	4.93	July	5.11		
Aug	11.82	Aug	8.97	Aug	8.14	Aug	6.86	Aug	6.07	Aug	5.30	Aug	4.93		
Sep	11.63	Sep	9.59	Sep	7.95	Sep	6.55	Sep	6.07	Sep	5.14	Sep	4.79		
Oct	11.58	Oct	9.61	Oct	7.93	Oct	6.37	Oct	6.26	Oct	5.16	Oct	4.77		
Nov	11.75	Nov	8.95	Nov	7.92	Nov	6.26	Nov	6.15	Nov	5.13	Nov	4.52		
Dec	11.88	Dec	9.12	Dec	7.70	Dec	6.06	Dec	6.35	Dec	5.08	Dec	4.53		

Sources:
<http://finance.yahoo.com/q/hp?s=^TYX>
<http://research.stlouisfed.org/fred2/data/GS30.tx>

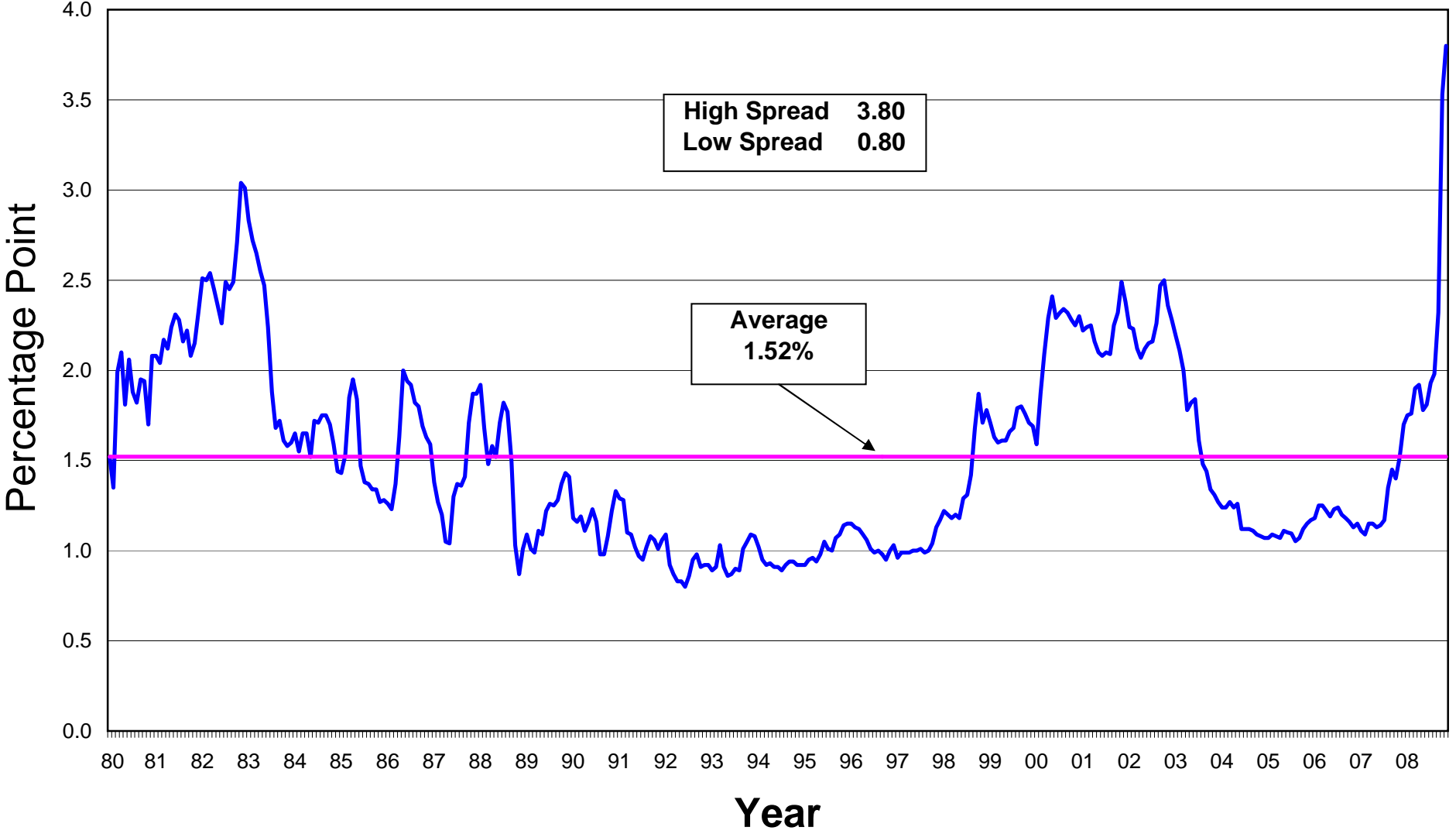
KCPL Greater Missouri Operations
Case No. ER-2009-0090

Average Yields on Mergent's Public Utility Bonds and
Thirty-Year U.S. Treasury Bonds (1980 - 2008)



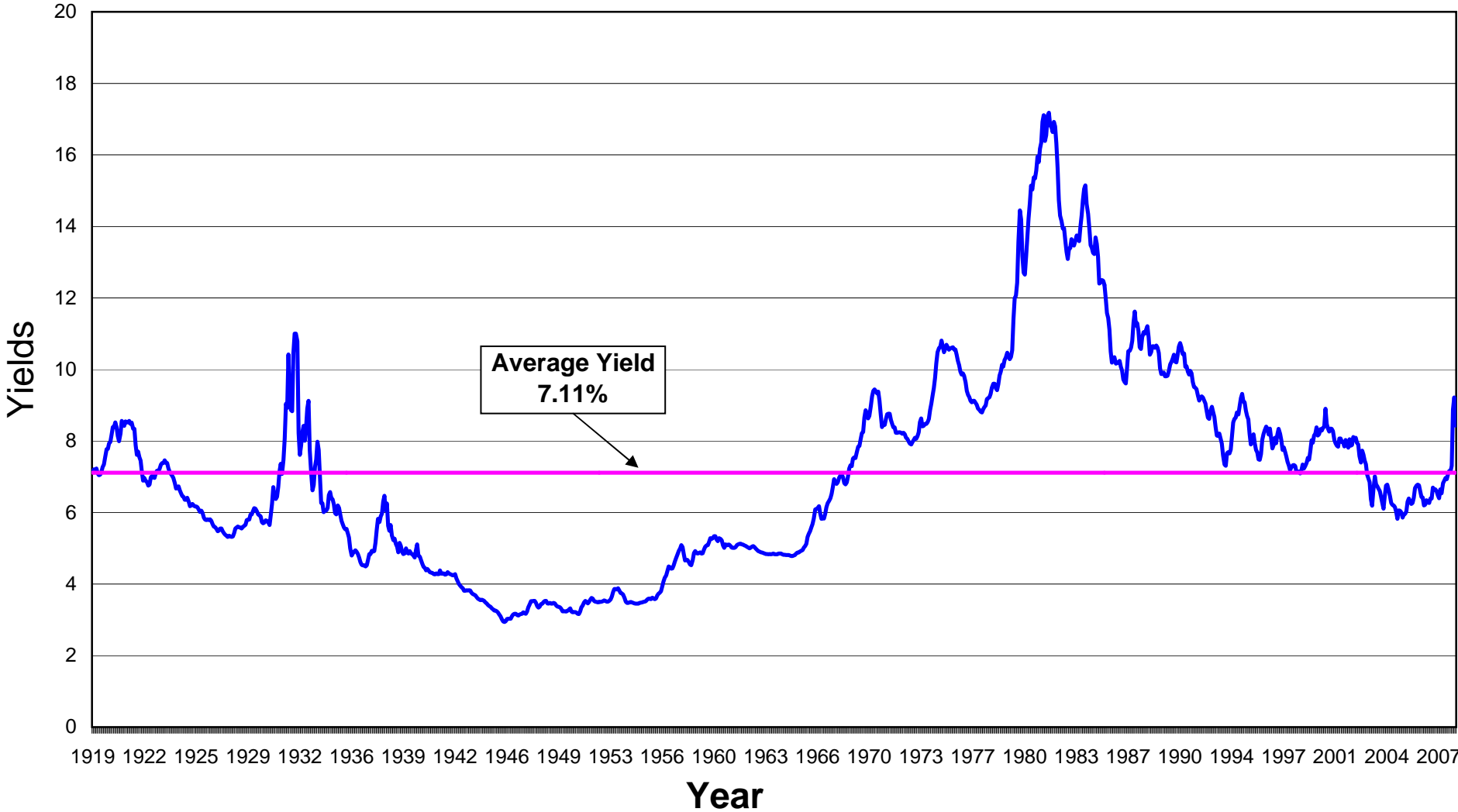
KCPL Greater Missouri Operations
Case No. ER-2009-0090

Monthly Spreads Between Yields on Mergent's Public Utility Bonds and
Thirty-Year U.S. Treasury Bonds (1980 - 2008)



KCPL Greater Missouri Operations
Case No. ER-2009-0090

Moody's Baa Corporate
Bond Yields 1919-2008



Source: St. Louis Federal Reserve Website: <http://stlouisfed.org>

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

Economic Estimates and Projections, 2008-2010

Source	Inflation Rate			Real GDP			Unemployment			3-Mo. T-Bill Rate			30-Year T-Bond Rate		
	2008	2009	2010	2008	2009	2010	2008	2009	2010	2008	2009	2010	2008	2009	2010
Value Line Investment Survey -- Selection & Opinion (11-21-08, page 3827)	4.50%	1.30%	2.50%	1.40%	-0.90%	2.50%	5.70%	7.60%	7.80%	1.60%	1.50%	2.70%	4.40%	4.20%	4.50%
The Budget and Economic Outlook FY2009-2019 (January 2009)	4.40%	0.50%	1.40%	1.90%	-1.90%	0.40%	5.30%	7.70%	9.10%	2.10%	0.20%	0.40%	N/A	N/A	N/A
Current rate	0.10%			-3.80%			7.20%			0.19%			3.45%		

Notes: N.A. = Not Available.
Value Line data for 2008-2010 are estimated.
CBO data values for 2008 are actuals.
CBO data values for 2009 and 2010 are forecasted.

Sources of Current Rates:

Inflation: The Bureau of Labor Statistics, Consumer Price Index - All Urban Consumers, unadjusted 12-Month Period Ending, December 31, 2008 (see first paragraph)
http://www.bls.gov/schedule/archives/cpi_nr.htm

GDP: U.S. Department of Commerce, Bureau of Economic Analysis. Percentage change for the fourth Quarter 2008 (see first paragraph)
<http://www.bea.gov/newsreleases/national/gdp/gdpnewsrelease.htm>

Unemployment: The Bureau of Labor Statistics, Economy Situation Summary - Unemployment Rate, December 2008
<http://www.bls.gov/news.release/empsit.nr0.htm>

3-Month Treasury: St. Louis Federal Reserve website for January 30, 2009 (Weekly).
<http://research.stlouisfed.org/fred2/series/TB3MS/22>

30-Yr. T-Bond: St. Louis Federal Reserve website for January 30, 2009 (Weekly).
<http://research.stlouisfed.org/fred2/series/WGS30YR>

Other Sources: ValueLine Investment Survey Selection & Opinion, November 21, 2008, page 3827.
The Congressional Budget Office, The Budget and Economic Outlook: Fiscal Years 2009-2019, January 2009.
<http://www.cbo.gov/publications/bysubject.cfm?cat=0>

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

Historical Consolidated Capital Structures for Great Plains Energy

(Thousands of Dollars)

Capital Components	2003	2004	2005	2006	2007
Common Equity	\$957,294.0	\$1,141,594.0	\$1,234,058.0	\$1,341,916.0	\$1,567,900.0
Preferred Stock	39,000.0	39,000.0	39,000.0	39,000.0	39,000.0
Long-Term Debt	1,346,936.0 *	1,295,612.0 *	1,142,555.0 *	1,141,886.0 *	1,103,200.0 *
Short-Term Debt	87,000.0	20,000.0	37,900.0	156,400.0	407,800.0
Total	<u>\$2,430,230.0</u>	<u>\$2,496,206.0</u>	<u>\$2,453,513.0</u>	<u>\$2,679,202.0</u>	<u>\$3,117,900.0</u>

Capital Components	2003	2004	2005	2006	2007	5-Year Average
Common Equity	39.39%	45.73%	50.30%	50.09%	50.29%	47.16%
Preferred Stock	1.60%	1.56%	1.59%	1.46%	1.25%	1.49%
Long-Term Debt	55.42%	51.90%	46.57%	42.62%	35.38%	46.38%
Short-Term Debt	3.58%	0.80%	1.54%	5.84%	13.08%	4.97%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Source: Great Plains Energy's SEC 10-K for 12/31/2003.
 Great Plains Energy's SEC 10-K for 12/31/2004.
 Great Plains Energy's SEC 10-K for 12/31/2005.
 Great Plains Energy's SEC 10-K for 12/31/2006.
 Great Plains Energy's SEC 10-K for 12/31/2007.

Note: *Includes current maturities of long-term debt.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Historical Consolidated Capital Structures for
Aquila, Inc.**
(Dollars in millions)

<u>Capital Structure</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Common Equity	\$1,359.3	\$1,130.5	\$1,309.9	\$1,306.1	\$1,355.7
Preferred Stock	0.0	0.0	0.0	0.0	0.0
Long-Term Debt	2,706.0 ¹	2,371.9 ¹	1,979.5 ¹	1,405.6 ¹	1,037.8 ¹
Short-Term Debt	0.0	0.0	12.0	0.0	25.0
	<u>\$4,065.3</u>	<u>\$3,502.4</u>	<u>\$3,301.4</u>	<u>\$2,711.7</u>	<u>\$2,418.5</u>

<u>Capital Components</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Common Equity	33.44%	32.28%	39.68%	48.17%	56.06%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Long-Term Debt	66.56% ¹	67.72% ¹	59.96% ¹	51.83% ¹	42.91% ¹
Short-Term Debt	0.00%	0.00%	0.36%	0.00%	1.03%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Notes:

1. Includes current maturities on long-term debt.

Sources: Aquila, Inc.'s 2002, 2004, 2005 and 2007 Annual Reports and SEC Form 10-K Filings.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

Selected Financial Ratios for Great Plains Energy

Financial Ratios	2004	2005	2006	2007	2008
Return on Common Equity	15.50%	13.30%	9.40%	10.10%	5.50% ¹
Earnings Per Common Share	\$2.46	\$2.18	\$1.62	\$1.85	\$1.30 ¹
Cash Dividends Per Common Share	\$1.66	\$1.66	\$1.66	\$1.66	\$1.66 ¹
Common Dividend Payout Ratio	67.48%	76.15%	102.47%	89.73%	127.69% ¹
Year-End Market Price Per Common Share	\$30.28	\$27.96	\$31.80	\$29.32	\$19.33
Year-End Book Value Per Common Share	\$15.35	\$16.37	\$16.70	\$18.18	\$20.60 ¹
Year-End Market-to- Book Ratio	1.97 x	1.71 x	1.90 x	1.61 x	0.94 x ¹
Funds From Operations (FFO) Interest Coverage Ratio	4.6 x	5.0 x	4.4 x	3.7 x	2.3 x ²
FFO/Average Total Debt	24.40%	26.40%	20.90%	19.80%	6.90% ²
Corporate Credit Rating (Standard & Poor's Corporation)	BBB	BBB	BBB	BBB	BBB

Formulas:

Common Dividend Payout Ratio = Common Dividends Paid / Earnings Per Common Share.

Year-End Market-to-Book Ratio = Year-End Market Price Per Common Share / Year-End Book Value Per Common Share.

Sources: Standard and Poor's CreditStats, February 7, 2007.

Standard and Poor's Stock Guide, January 2005, January 2006, January 2007, January 2008 and January 2009.

Value Line Investment Survey for Great Plains Energy, December 26, 2008.

S&P Rating Direct research report for Great Plains Energy, January 23, 2009.

Notes:

1. Estimated 2008 figures from Value Line.

2. 12-months ended September 30, 2008.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Capital Structure as of September 30, 2008
Great Plains Energy**

Capital Component	Dollar Amount (000's)	Percentage of Capital
Common Stock Equity	\$ 2,616,100	51.03%
Preferred Stock	\$ -	0.00%
Long-Term Debt	\$ 2,510,430	48.97%
Short-Term Debt	\$ -	0.00%
Total Capitalization	\$ 5,126,530	100.00%

Notes: 1. Long-term Debt at September 30, 2008 is based on the net balance of long-term debt, including current maturities (total principal amount of long-term debt outstanding less unamortized expenses and discounts).

2. Short-term debt balance net of construction work in progress (CWIP) was negative as of September 30, 2008. Therefore, no short-term debt is included in the capital structure.

Source: Kansas City Power and Light's updated response to Staff's Data Request No. 0120.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

Criteria for Selecting Comparable Electric Utility Companies

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ValueLine Electric Utility Companies	Ticker	Stock Publicly Traded	Regulated Electric Utility (EEL)	% Electric Revenues ≥ 70%	10-Year Value Line Historical Growth Available	No Reduced Dividend since 2005	Projected Growth Available from Value Line and IBES	At Least Investment Grade Credit Rating	Generation Assets	Comparable Company Met All Criteria
Allegheny Energy	AYE	Yes	No							
ALLETE	ALE	Yes	Yes	Yes	No					
Alliant Energy	LNT	Yes	No							
Amer. Elec. Power	AEP	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ameren Corp.	AEE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Avista Corp.	AVA	Yes	Yes	No						
Black Hills	BKH	Yes	No							
Gen. Vermont Pub. Serv.	CV	Yes	Yes	Yes	Yes	Yes	No			
CenterPoint Energy	CNP	Yes	No							
CH Energy Group	CHG	Yes	Yes	No						
Cleco Corp.	CNL	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
CMS Energy Corp.	CMS	Yes	Yes	No						
Consol. Edison	ED	Yes	Yes	No						
Constellation Energy	CEG	Yes	No							
Dominion Resources	D	Yes	No							
DPL Inc.	DPL	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
DTE Energy	DTE	Yes	No							
Duke Energy	DUK	Yes	No							
Edison Int'l	EIX	Yes	No							
El Paso Electric	EE	Yes	Yes	Yes	Yes	No ¹				
Empire Dist. Elec.	EDE	Yes	Yes	Yes	Yes	Yes	No			
Entergy Corp.	ETR	Yes	NA							
Evergreen Energy Inc	EEE	Yes	NA							
Exelon Corp.	EXC	Yes	No							
FirstEnergy Corp.	FE	Yes	No							
Florida Public Utilities	FPU	Yes	NA							
Fortis Inc.	FTS.TO	Yes	NA							
FPL Group	FPL	Yes	No							
G1 Plains Energy	GXP	Yes	Yes	No						
Hawaiian Elec.	HE	Yes	No							
IDACORP, Inc.	IDA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Integrus Energy	TEG	Yes	NA							
ITC Holdings	ITC	Yes	NA							
Maine & Maritimes Corp	MAM	Yes	Yes	Yes	Yes	No				
MDU Resources	MDU	Yes	No							
MGE Energy	MGEE	Yes	Yes	No						
NiSource Inc.	NI	Yes	No							
Northeast Utilities	NU	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
NorthWestern Corp	NWE	Yes	Yes	No						
NSTAR	NST	Yes	Yes	Yes	Yes	No				
OGE Energy	OGE	Yes	No							
Otter Tail Corp.	OTTR	Yes	No							
Pecco Holdings	POM	Yes	No							
PG&E Corp.	PCG	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Pinnacle West Capital	PNW	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
PNM Resources	PNM	Yes	Yes	Yes	Yes	No				
Portland General	POR	Yes	Yes	Yes	No					
PPL Corp.	PPL	Yes	No							
Progress Energy	PGN	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Public Serv. Enterprise	PEG	Yes	No							
Puget Energy Inc.	PSD	Yes	Yes	No						
SCANA Corp.	SCG	Yes	No							
Sempra Energy	SRE	Yes	No							
Sierra Pacific Res.	SRP	Yes	Yes	NA						
Southern Co.	SO	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
TECO Energy	TE	Yes	Yes	No						
U.S. Energy Sys Inc	USEYQ	Yes	NA							
UIL Holdings	UIL	Yes	Yes	Yes	Yes	Yes	No			
UniSource Energy	UNS	Yes	Yes	Yes	Yes	Yes	No			
UNITIL Corp.	UTL	Yes	Yes	Yes	Yes	Yes	No			
Vectren Corp.	VVC	Yes	Yes	No						
Westar Energy	WR	Yes	Yes	No						
Wilmington Capital Management	WCMA.TO	Yes	NA							
Wisconsin Energy	WEC	Yes	Yes	No						
Xcel Energy Inc.	XEL	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Sources: Columns 1, 2, 3, 6, 7, 8 and 10 = The Value Line Investment Survey: Ratings & Reports.
Column 4 = Edison Electric Institute 2007 Financial Review
Column 5 = January 2009 AUS Utility Reports.
Column 8 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.
Column 9 = S&P RatingsDirect

Notes:

1. No dividends per share.

NA = Not available.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Comparable Electrical Utility Companies
for KCPL Greater Missouri Operations**

Number	Ticker Symbol	Company Name
1	AEE	Ameren Corp.
2	AEP	American Electric Power
3	CNL	Cleco Corp.
4	DPL	DPL Inc.
5	IDA	IDACORP, Inc.
6	NU	Northeast Utilities
7	PCG	PG&E Corp.
8	PNW	Pinnacle West Capital
9	PGN	Progress Energy
10	SO	Southern Company
11	XEL	Xcel Energy Inc.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Ten-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Electric Utility Companies and Great Plains Energy**

Company Name	----- 10-Year Annual Compound Growth Rates -----			Average of 10 Year Annual Compound Growth Rates
	DPS	EPS	BVPS	
Ameren Corp.	0.00%	0.50%	3.50%	1.33%
American Electric Power	-4.50%	-1.00%	0.00%	-1.83%
Cleco Corp.	1.50%	2.50%	6.50%	3.50%
DPL Inc.	1.50%	1.00%	-0.50%	0.67%
IDACORP, Inc.	-4.50%	-1.00%	3.50%	-0.67%
Northeast Utilities	-4.50%	11.00%	0.50%	2.33%
PG&E Corp.	-3.00%	1.50%	0.00%	-0.50%
Pinnacle West Capital	7.00%	1.00%	4.50%	4.17%
Progress Energy	3.00%	0.00%	6.00%	3.00%
Southern Company	2.00%	3.00%	1.00%	2.00%
Xcel Energy Inc.	-4.50%	-3.50%	-1.00%	-3.00%
Average	-0.55%	1.36%	2.18%	1.00%
Standard Deviation	3.73%	3.50%	2.58%	2.18%
Great Plains Energy	0.50%	0.50%	1.50%	0.83%

Source: The Value Line Investment Survey: Ratings & Reports, November 7, November 28, December 26, 2008.

KCPL Greater Missouri Operations
Case No. ER-2009-0090

Five-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Electric Utility Companies and Great Plains Energy

	----- 5-Year Annual Compound Growth Rates -----			Average of 5 Year Annual Compound Growth Rates
Company Name	DPS	EPS	BVPS	
Ameren Corp.	0.00%	-1.50%	5.50%	1.33%
American Electric Power	-9.00%	3.00%	0.00%	-2.00%
Cleco Corp.	0.50%	-2.00%	7.00%	1.83%
DPL Inc.	1.00%	-1.00%	2.50%	0.83%
IDACORP, Inc.	-8.50%	-7.00%	2.50%	-4.33%
Northeast Utilities	9.50%	8.50%	2.50%	6.83%
PG&E Corp.	0.00%	0.00%	16.50%	5.50%
Pinnacle West Capital	5.50%	-2.50%	3.50%	2.17%
Progress Energy	2.50%	-4.50%	3.00%	0.33%
Southern Company	2.50%	3.50%	3.00%	3.00%
Xcel Energy Inc.	-8.50%	-2.00%	-1.50%	-4.00%
Average	-0.41%	-0.50%	4.05%	1.05%
Standard Deviation	5.70%	4.02%	4.50%	3.35%
Great Plains Energy	0.00%	0.00%	4.50%	1.50%

Source: The Value Line Investment Survey: Ratings & Reports, November 7, November 28, December 26, 2008.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Average of Ten- and Five-Year Dividends Per Share, Earnings Per Share &
Book Value Per Share Growth Rates for the Comparable Electric Utility Companies
and Great Plains Energy**

Company Name	10-Year Average DPS, EPS & BVPS	5-Year Average DPS, EPS & BVPS	Average of 5-Year & 10-Year Averages
Ameren Corp.	1.33%	1.33%	1.33%
American Electric Power	-1.83%	-2.00%	-1.92%
Cleco Corp.	3.50%	1.83%	2.67%
DPL Inc.	0.67%	0.83%	0.75%
IDACORP, Inc.	-0.67%	-4.33%	-2.50%
Northeast Utilities	2.33%	6.83%	4.58%
PG&E Corp	-0.50%	5.50%	2.50%
Pinnacle West Capital	4.17%	2.17%	3.17%
Progress Energy	3.00%	0.33%	1.67%
Southern Company	2.00%	3.00%	2.50%
Xcel Energy Inc.	-3.00%	-4.00%	-3.50%
Average	<u>1.00%</u>	<u>1.05%</u>	<u>1.02%</u>
Great Plains Energy	0.83%	1.50%	1.17%

KCPL Greater Missouri Operations
Case No. ER-2009-0090

Five-Year Projected Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Electric Utility Companies and Great Plains Energy

	5-Year Projected Compound Growth Rates			
Company Name	DPS	EPS	BVPS	Average of 5 Year Annual Compound Growth Rates
Ameren Corp.	0.00%	4.50%	2.00%	2.17%
American Electric Power	4.00%	5.00%	6.00%	5.00%
Cleco Corp.	9.50%	10.50%	6.00%	8.67%
DPL Inc.	5.00%	11.00%	8.50%	8.17%
IDACORP, Inc.	0.00%	2.00%	2.00%	1.33%
Northeast Utilities	7.00%	12.00%	5.50%	8.17%
PG&E Corp.	9.00%	5.00%	6.00%	6.67%
Pinnacle West Capital	1.00%	2.00%	2.00%	1.67%
Progress Energy	1.00%	5.00%	2.00%	2.67%
Southern Company	4.50%	5.50%	6.00%	5.33%
Xcel Energy Inc.	3.00%	7.50%	4.00%	4.83%
Average	4.00%	6.36%	4.55%	4.97%
Standard Deviation	3.25%	3.30%	2.16%	2.60%
 Great Plains Energy	 0.00%	 -1.50%	 3.50%	 0.67%

Source: The Value Line Investment Survey: Ratings & Reports, November 7, November 28, December 26, 2008.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Projected EPS Growth Rates
for the Comparable Electric Utility Companies
and Great Plains Energy**

	(1)	(2)	(3)
Company Name	Projected 5-Year EPS Growth IBES (Mean)	Projected 3-5 Year EPS Growth Value Line	Average Projected EPS Growth Growth
Ameren Corp.	4.00%	4.50%	4.25%
American Electric Power	5.38%	5.00%	5.19%
Cleco Corp.	13.63%	10.50%	12.07%
DPL Inc.	10.33%	11.00%	10.67%
IDACORP, Inc.	5.00%	2.00%	3.50%
Northeast Utilities	8.32%	12.00%	10.16%
PG&E Corp.	7.00%	5.00%	6.00%
Pinnacle West Capital	4.33%	2.00%	3.17%
Progress Energy	5.65%	5.00%	5.33%
Southern Company	5.59%	5.50%	5.55%
Xcel Energy Inc.	7.15%	7.50%	7.33%
Average	<u>6.94%</u>	<u>6.36%</u>	<u>6.65%</u>
Standard Deviation	2.75%	3.30%	2.89%
Great Plains Energy	7.65%	-1.50%	3.08%

Sources:

Column 1 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.

Column 2 = The Value Line Investment Survey, November 7, November 28, December 26, 2008.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Historical and Projected Growth Rates
for the Comparable Electric Utility Companies
and Great Plains Energy**

	(1)	(2)	(4)	(5)	(6)
Company Name	Historical Growth Rate (DPS, EPS and BVPS)	Projected 5-Year EPS Growth IBES (Mean)	Projected 3-5 Year EPS Growth Value Line	Average Projected EPS Growth Growth	Average of Historical & Projected Growth
Ameren Corp.	1.33%	4.00%	4.50%	4.25%	2.79%
American Electric Power	-1.92%	5.38%	5.00%	5.19%	1.64%
Cleco Corp.	2.67%	13.63%	10.50%	12.07%	7.37%
DPL Inc.	0.75%	10.33%	11.00%	10.67%	5.71%
IDACORP, Inc.	-2.50%	5.00%	2.00%	3.50%	0.50%
Northeast Utilities	4.58%	8.32%	12.00%	10.16%	7.37%
PG&E Corp.	2.50%	7.00%	5.00%	6.00%	4.25%
Pinnacle West Capital	3.17%	4.33%	2.00%	3.17%	3.17%
Progress Energy	1.67%	5.65%	5.00%	5.33%	3.50%
Southern Company	2.50%	5.59%	5.50%	5.55%	4.02%
Xcel Energy Inc.	-3.50%	7.15%	7.50%	7.33%	1.91%
Average	1.02%	6.94%	6.36%	6.65%	3.84%
Great Plains Energy	1.17%	7.65%	-1.50%	3.08%	2.12%

Proposed Range of Growth for Comparable 4.00%-5.00%

Column 5 = [(Column 2 + Column 3 + Column 4) / 3]

Column 6 = [(Column 1 + Column 5) / 2]

Sources: Column 1 = Average of 10-Year and 5-Year Annual Compound Growth Rates from Schedule 11-3.

Column 2 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.

Column 4 = The Value Line Investment Survey, November 7, November 28, December 26, 2008.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Average High / Low Stock Price for October 2008 through January 2009.
for the Comparable Electric Utility Companies and
Great Plains Energy**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	-- October 2008 --		-- November 2008 --		-- December 2008 --		-- January 2009 --		Average High/Low Stock Price (10/08 - 1/09)
Company Name	High Stock Price	Low Stock Price	High Stock Price	Low Stock Price	High Stock Price	Low Stock Price	High Stock Price	Low Stock Price	
Ameren Corp.	39.15	25.51	35.58	29.05	35.08	31.01	35.35	31.00	32.56
American Electric Power	37.28	25.54	33.38	27.24	33.37	28.00	34.34	30.88	30.80
Cleco Corp.	25.64	17.32	23.61	19.85	23.24	20.22	23.66	21.13	21.65
DPL Inc.	24.75	20.00	22.95	18.52	22.91	19.76	23.39	20.81	21.48
IDACORP, Inc.	29.88	21.88	30.66	25.90	30.57	27.29	30.47	28.07	27.70
Northeast Utilities	26.11	17.16	24.28	20.35	24.22	21.24	25.31	22.76	22.23
PG&E Corp	39.77	26.67	39.14	33.57	39.79	33.61	39.98	35.59	35.43
Pinnacle West Capital	35.83	26.27	33.53	26.36	32.28	28.16	34.81	31.35	30.41
Progress Energy	45.60	32.60	40.99	35.36	40.73	37.18	40.85	36.61	38.74
Southern Company	38.18	29.82	36.75	32.52	37.58	34.67	37.62	33.25	34.92
Xcel	20.21	15.32	19.21	16.50	18.90	16.96	19.07	17.71	17.85
Great Plains Energy	23.10	15.64	19.70	16.60	19.49	17.35	20.09	18.25	18.65

Notes:

Column 9 = [(Column 1 + Column 2 + Column 3 + Column 4 + Column 5 + Column 6 + Column 7 + Column 8) / 8].

Source: <http://finance.yahoo.com>

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Constant-Growth Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies and
Great Plains Energy**

	(1)	(2)	(3)	(4)	(5)
Company Name	Expected Annual Dividend	Average High/Low Stock Price	Projected Dividend Yield	Average of Historical & Projected Growth	Estimated Cost of Common Equity
Ameren Corp.	\$2.54	\$32.563	7.80%	2.79%	10.59%
American Electric Power	\$1.66	\$30.802	5.39%	1.64%	7.03%
Cleco Corp.	\$0.95	\$21.647	4.39%	7.37%	11.75%
DPL Inc.	\$1.16	\$21.482	5.40%	5.71%	11.11%
IDACORP, Inc.	\$1.20	\$27.697	4.33%	0.50%	4.83%
Northeast Utilities	\$0.88	\$22.227	3.96%	7.37%	11.33%
PG&E Corp.	\$1.68	\$35.425	4.74%	4.25%	8.99%
Pinnacle West Capital	\$2.10	\$30.405	6.91%	3.17%	10.07%
Progress Energy	\$2.48	\$38.743	6.40%	3.50%	9.90%
Southern Company	\$1.73	\$34.920	4.95%	4.02%	8.98%
Xcel Energy Inc.	\$0.97	\$17.850	5.43%	1.91%	7.35%
Average			<u>5.43%</u>	<u>3.84%</u>	<u>9.27%</u>
Great Plains Energy	\$1.66	\$18.647	8.90%	2.12%	11.02%
			Proposed Dividend Yield:		5.45%
			Proposed Range of Growth:		<u>4.00% - 5.00%</u>
			Estimated Proxy Cost of Common Equity:		9.45%-10.45%
			GPE Company-Specific Using Average Projected Growth		11.98%

Notes: Column 1 = Estimated Dividend Declared per share represents the projected dividend for 2009.

Column 3 = (Column 1 / Column 2).

Column 5 = (Column 3 + Column 4).

Sources: Column 1 = The Value Line Investment Survey: Ratings and Reports, November 7, November 28, December 26, 2008

Column 2 = Schedule 15.

Column 4 = Schedule 14.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Capital Asset Pricing Model (CAPM) Costs of Common Equity Estimates
Based on Historical Return Differences Between Common Stocks and Long-Term U.S. Treasuries
for the Comparable Electric Utility Companies and Great Plains Energy**

	(1)	(2)	(3)	(4)	(5)	(6)
			Arithmetic Average Market Risk Premium (1926-2007)	Geometric Average Market Risk Premium (1926-2007)	Arithmetic CAPM Cost of Common Equity (1926-2007)	Geometric CAPM Cost of Common Equity (1926-2007)
Company Name	Risk Free Rate	Company's Value Line Beta				
Ameren Corp.	3.13%	0.80	6.50%	4.90%	8.33%	7.05%
American Electric Power	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
Cleco Corp.	3.13%	0.80	6.50%	4.90%	8.33%	7.05%
DPL Inc.	3.13%	0.65	6.50%	4.90%	7.36%	6.32%
IDACORP, Inc.	3.13%	0.85	6.50%	4.90%	8.66%	7.30%
Northeast Utilities	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
PG&E Corp	3.13%	0.85	6.50%	4.90%	8.66%	7.30%
Pinnacle West Capital	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
Progress Energy	3.13%	0.60	6.50%	4.90%	7.03%	6.07%
Southern Company	3.13%	0.55	6.50%	4.90%	6.71%	5.83%
Xcel Energy inc.	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
Average		0.74			7.91%	6.73%
Great Plains Energy	3.13%	0.65	6.50%	4.90%	7.36%	6.32%

Column 1 = The appropriate yield is equal to the average 30-year U.S. Treasury Bond yield for January 2009 which was obtained from the St. Louis Federal Reserve website at <http://research.stlouisfed.org/fred2/series/GS30/22>.

Column 2 = Beta is a measure of the movement and relative risk of an individual stock to the market as a whole as reported by the Value Line Inves Ratings & Reports, November 7, November 28, December 26, 2008.

Column 3 = The Market Risk Premium represents the expected return from holding the entire market portfolio less the expected return from holding a risk free investment. The appropriate Market Risk Premium for the period 1926 - 2007 was determined to be 6.50% based on an arithmetic average as calculated in Ibbotson Associates, Inc.'s Stocks, Bonds, Bills, and Inflation: 2008 Yearbook.

Column 4 = The Market Risk Premium represents the expected return from holding the entire market portfolio less the expected return from holding a risk free investment. The appropriate Market Risk Premium for the period 1926 - 2007 was determined to be 4.9% based on a geometric average as calculated in Ibbotson Associates, Inc.'s Stocks, Bonds, Bills, and Inflation: 2008 Yearbook.

Column 5 = (Column 1 + (Column 2 * Column 3)).

Column 6 = (Column 1 + (Column 2 * Column 4)).

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Company Name	Dividends 2008	Growth Years 1-5	6	7	Growth Years 8	9	10	Growth in Perpetuity	Cost of Equity
Ameren Corp.	\$2.54	4.25%	4.06%	3.87%	3.68%	3.48%	3.29%	3.10%	11.68%
American Electric Power	\$1.64	5.19%	4.84%	4.49%	4.15%	3.80%	3.45%	3.10%	9.32%
Cleco Corp.	\$0.90	12.07%	10.57%	9.08%	7.58%	6.09%	4.59%	3.10%	10.31%
DPL Inc.	\$1.10	10.67%	9.40%	8.14%	6.88%	5.62%	4.36%	3.10%	11.21%
IDACORP, Inc.	\$1.20	3.50%	3.43%	3.37%	3.30%	3.23%	3.17%	3.10%	7.68%
Northeast Utilities	\$0.83	10.16%	8.98%	7.81%	6.63%	5.45%	4.28%	3.10%	8.98%
PG&E Corp.	\$1.56	6.00%	5.52%	5.03%	4.55%	4.07%	3.58%	3.10%	8.52%
Pinnacle West Capital	\$2.10	3.17%	3.15%	3.14%	3.13%	3.12%	3.11%	3.10%	10.25%
Progress Energy	\$2.46	5.33%	4.95%	4.58%	4.21%	3.84%	3.47%	3.10%	10.55%
Southern Company	\$1.66	5.55%	5.14%	4.73%	4.32%	3.92%	3.51%	3.10%	8.78%
Xcel Energy Inc.	\$0.94	7.33%	6.62%	5.92%	5.21%	4.51%	3.80%	3.10%	10.06%
									9.76%
									9.25% - 10.25%

Sources: Column 1 = The Value Line Investment Survey: Ratings and Reports, November 7, November 28, December 26, 2008.
Column 2 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.
Column 8 = The Congressional Budget Office, The Budget and Economic Outlook: Fiscal Years 2009-2019,
January 2009 and Energy Information Administration Annual Energy Outlook 2009.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Selected Financial Ratios for the Comparable Electric Utility Companies
and Great Plains Energy**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Company Name	Estimated 2008 Common Equity Ratio	Estimated 2008 Long-Term Debt Ratio	2007 Funds From Operations Interest Coverage	2007 Funds From Operations to Total Debt	Market- to-Book Value	Estimated 2008 Return on Common Equity	2009 Projected Return on Common Equity	Bond Rating
Ameren Corp.	49.50%	49.00%	4.20 x	17.1%	0.98 x	9.0%	10.0%	BBB
American Electric Power	40.50%	59.50%	3.20 x	16.5%	1.16 x	11.0%	11.0%	BBB
Cleco Corp.	51.00%	49.00%	5.90 x	27.1%	1.23 x	9.0%	9.5%	BBB
DPL Inc.	44.00%	55.00%	4.40 x	20.3%	2.54 x	23.5%	23.5%	BBB
IDACORP, Inc.	50.00%	50.00%	2.70 x ¹	8.9% ¹	1.04 x	7.5%	7.5%	BBB
Northeast Utilities	38.00%	60.50%	3.60 x	15.0%	1.17 x	9.5%	9.0%	BBB+
PG&E Corp	49.50%	49.00%	3.20 x	24.0%	1.50 x	12.0%	12.5%	BBB+
Pinnacle West Capital	53.50%	46.50%	3.70 x	15.7%	0.85 x	8.0%	7.5%	BBB-
Progress Energy	46.50%	53.00%	3.80 x	16.4%	1.16 x	9.0%	9.0%	BBB
Southern Company	44.50%	52.00%	4.30 x	19.2%	2.09 x	13.0%	13.5%	A
Xcel Energy inc.	47.50%	52.00%	3.70 x	19.6%	1.17 x	9.5%	9.5%	BBB
Average	46.77%	52.32%	3.88 x	18.2%	1.35 x	11.0%	11.1%	BBB
Great Plains Energy	49.00%	50.00%	3.70 x	19.8%	0.83 x	5.50%	7.00%	BBB

Sources:

The Value Line Investment Survey Ratings & Reports, November 7, November 28, and December 26, 2008 for columns (1), (2), (6) and (7).
Standard & Poor's RatingsDirect for columns (3), (4) and (8).
AUS Utility Reports, January 2009 for column (5).

Notes:

1. As of June 30, 2008, in S&P's August 29, 2008 Research Report on IDACORP.

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

Public Utility Revenue Requirement

or

Cost of Service

The formula for the revenue requirement of a public utility may be stated as follows :

Equation 1 : **Revenue Requirement = Cost of Service**

or

Equation 2 : **$R R = O + (V - D) R$**

The symbols in the second equation are represented by the following factors :

R R	=	Revenue Requirement
O	=	Prudent Operating Costs, including Depreciation and Taxes
V	=	Gross Valuation of the Property Serving the Public
D	=	Accumulated Depreciation
(V - D)	=	Rate Base (Net Valuation)
(V - D) R	=	Return Amount (\$\$) or Earnings Allowed on Rate Base
R	=	$i L + d P + k E$ or Overall Rate of Return (%)
i	=	Embedded Cost of Debt
L	=	Proportion of Debt in the Capital Structure
d	=	Embedded Cost of Preferred Stock
P	=	Proportion of Preferred Stock in the Capital Structure
k	=	Required Return on Common Equity (ROE)
E	=	Proportion of Common Equity in the Capital Structure

**KCPL Greater Missouri Operations
Case No. ER-2009-0090**

**Weighted Cost of Capital as of September 30, 2008
for KCPL Greater Missouri Operations**

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			9.25%	9.75%	10.25%
Common Stock Equity	51.03%	-----	4.72%	4.98%	5.23%
Long-Term Debt	48.97%	6.750%	3.31%	3.31%	3.31%
Total	<u><u>100.00%</u></u>		<u><u>8.03%</u></u>	<u><u>8.28%</u></u>	<u><u>8.54%</u></u>

Notes:

See Schedule 8 for the Capital Structure Ratios.

Embedded Cost of Long-Term Debt based on The Empire District Electric Company's Embedded Cost of Long-Term Debt as of the true-up date, February 29, 2008 in Case No. ER-2008-0093.

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE

APPENDIX 3

Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS
GMO-MPS AND GMO-L&P ELECTRIC

CASE NO. ER-2009-0090

GMO MPS 2007 Billing Month Adjustments

Case No. ER-2009-0090

Missouri Residential Services (860)

Billing Month mWh, without losses, adjusted for rate switchers

	Actual mWh	Normal mWh	Weather Impact	% Adjustment
January	128,586	134,377	5,791	4.50%
February	129,619	128,492	(1,127)	-0.87%
March	116,095	116,306	211	0.18%
April	94,720	96,498	1,778	1.88%
May	101,817	95,473	(6,344)	-6.23%
June	140,170	134,505	(5,665)	-4.04%
July	183,901	192,574	8,673	4.72%
August	225,956	214,057	(11,899)	-5.27%
September	211,483	167,262	(44,221)	-20.91%
October	128,797	112,467	(16,330)	-12.68%
November	97,788	97,584	(204)	-0.21%
December	119,205	119,077	(128)	-0.11%
TY	1,678,137	1,608,672	(69,465)	-4.14%

Days Adjustment 14,469

Missouri Residential Space Heat (870)

Billing Month mWh, without losses, adjusted for rate switchers

	Actual mWh	Normal mWh	Weather Impact	% Adjustment
January	112,648	128,002	15,354	14%
February	133,676	131,224	(2,452)	-2%
March	107,870	107,905	35	0%
April	69,158	76,309	7,151	10%
May	63,749	60,898	(2,851)	-4%
June	73,298	74,027	729	1%
July	90,997	94,107	3,110	3%
August	108,346	104,443	(3,903)	-4%
September	103,726	85,528	(18,198)	-18%
October	69,492	63,750	(5,742)	-8%
November	65,724	68,824	3,100	5%
December	106,090	105,246	(844)	-1%
TY	1,104,774	1,100,263	(4,511)	0%

Days Adjustment 17,045

Missouri Small General Services Secondary (710 & 711)

Billing Month mWh, without losses, adjusted for rate switchers

	Actual mWh	Normal mWh	Weather Impact	% Adjustment
January	66,475	68,931	2,456	3.69%
February	69,263	68,664	(599)	-0.86%
March	64,908	64,739	(169)	-0.26%
April	56,825	55,577	(1,248)	-2.20%
May	59,081	57,269	(1,812)	-3.07%
June	71,560	70,053	(1,507)	-2.11%
July	78,300	79,863	1,563	2.00%
August	86,772	84,134	(2,638)	-3.04%
September	85,780	77,318	(8,462)	-9.86%
October	67,182	63,298	(3,884)	-5.78%
November	58,302	58,423	121	0.21%
December	64,828	64,631	(197)	-0.30%
TY	829,276	812,900	(16,376)	-1.97%

Days Adjustment 9,881

Missouri Large General Services Secondary (725)
Billing Month mWh, without losses, adjusted for rate switchers

	Actual mWh	Normal mWh	Weather Impact	% Adjustment
January	67,295	69,012	1,717	2.55%
February	69,147	68,470	(677)	-0.98%
March	68,204	67,830	(374)	-0.55%
April	63,826	61,353	(2,473)	-3.87%
May	67,401	65,472	(1,929)	-2.86%
June	77,546	76,044	(1,502)	-1.94%
July	79,221	79,903	682	0.86%
August	85,734	84,095	(1,639)	-1.91%
September	87,108	82,839	(4,269)	-4.90%
October	74,373	71,498	(2,875)	-3.87%
November	64,793	64,420	(373)	-0.58%
December	65,615	65,321	(294)	-0.45%
TY	870,263	856,257	(14,006)	-1.61%
Days Adjustment		9,856		

GMO L&P 2007 Billing Month Adjustments

Case No. ER-2009-0090

Missouri Redsidential General Services (910)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	33,280	35,261	1,981	5.95%
February	34,737	34,501	(236)	-0.68%
March	30,846	30,838	(8)	-0.03%
April	23,670	24,791	1,121	4.74%
May	23,875	22,247	(1,628)	-6.82%
June	31,303	29,765	(1,538)	-4.91%
July	43,127	45,636	2,509	5.82%
August	51,712	49,070	(2,642)	-5.11%
September	46,572	36,009	(10,563)	-22.68%
October	27,859	24,082	(3,777)	-13.56%
November	23,996	24,131	135	0.56%
December	30,845	30,851	6	0.02%
TY	401,822	387,182	(14,640)	-3.64%

Days Adjustment 2,457

Missouri Redsidential General Services (911)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	204	214	10	4.90%
February	205	201	(4)	-1.95%
March	178	182	4	2.25%
April	147	150	3	2.04%
May	171	158	(13)	-7.60%
June	215	211	(4)	-1.86%
July	261	277	16	6.13%
August	300	275	(25)	-8.33%
September	256	199	(57)	-22.27%
October	173	150	(23)	-13.29%
November	150	152	2	1.33%
December	183	182	(1)	-0.55%
TY	2,443	2,351	(92)	-3.77%

Days Adjustment 18

Missouri Redsidential General Services (915)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	570	606	36	6.32%
February	629	624	(5)	-0.79%
March	503	501	(2)	-0.40%
April	287	302	15	5.23%
May	268	250	(18)	-6.72%
June	270	256	(14)	-5.19%
July	462	488	26	5.63%
August	676	661	(15)	-2.22%
September	466	362	(104)	-22.32%
October	923	800	(123)	-13.33%
November	893	890	(3)	-0.34%
December	625	626	1	0.16%
TY	6572	6366	-206	-0.0313451

Days Adjustment 113

Missouri Residential Space Heat (920)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
	Actual	Normal	Adjustment	% Adjustment
January	41,055	45,977	4,922	11.99%
February	52,176	50,617	(1,559)	-2.99%
March	40,895	40,731	(164)	-0.40%
April	23,965	26,316	2,351	9.81%
May	19,617	18,312	(1,305)	-6.65%
June	19,906	19,764	(142)	-0.71%
July	24,044	25,080	1,036	4.31%
August	27,544	26,265	(1,279)	-4.64%
September	25,337	21,375	(3,962)	-15.64%
October	17,365	16,601	(764)	-4.40%
November	21,147	22,553	1,406	6.65%
December	33,829	33,981	152	0.45%
TY	346,880	347,572	692	0.20%
Days Adjustment		10,870		

Missouri Residential Space Heat (921)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
	Actual	Normal	Adjustment	% Adjustment
January	814	926	112	13.76%
February	982	969	(13)	-1.32%
March	854	835	(19)	-2.22%
April	503	577	74	14.71%
May	433	395	(38)	-8.78%
June	393	387	(6)	-1.53%
July	437	455	18	4.12%
August	523	507	(16)	-3.06%
September	471	395	(76)	-16.14%
October	382	364	(18)	-4.71%
November	440	467	27	6.14%
December	689	695	6	0.87%
TY	6,921	6,972	51	0.74%
Days Adjustment		117		

Missouri Residential Space Heat (922)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	64	71	7	10.94%
February	86	83	(3)	-3.49%
March	57	58	1	1.75%
April	40	42	2	5.00%
May	27	25	(2)	-7.41%
June	30	30	0	0.00%
July	41	43	2	4.88%
August	48	46	(2)	-4.17%
September	41	35	(6)	-14.63%
October	25	24	(1)	-4.00%
November	30	32	2	6.67%
December	50	50	0	0.00%
TY	539	539	0	0.00%
Days Adjustment		18		

Missouri Small General Service (930)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	2,839	3,001	162	5.71%
February	3,224	3,193	(31)	-0.96%
March	2,812	2,816	4	0.14%
April	2,002	2,041	39	1.95%
May	1,965	1,890	(75)	-3.82%
June	2,224	2,172	(52)	-2.34%
July	2,608	2,663	55	2.11%
August	2,940	2,854	(86)	-2.93%
September	2,776	2,482	(294)	-10.59%
October	2,076	1,957	(119)	-5.73%
November	2,007	2,017	10	0.50%
December	2,494	2,485	(9)	-0.36%
TY	29,967	29,571	(396)	-1.32%
Days Adjustment		486		

Missouri Small General Service (931)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	5,978	6,319	341	5.70%
February	6,660	6,603	(57)	-0.86%
March	6,199	6,205	6	0.10%
April	4,854	4,954	100	2.06%
May	5,020	4,826	(194)	-3.86%
June	5,872	5,732	(140)	-2.38%
July	6,601	6,740	139	2.11%
August	7,331	7,124	(207)	-2.82%
September	6,876	6,149	(727)	-10.57%
October	5,302	4,998	(304)	-5.73%
November	4,818	4,838	20	0.42%
December	5,675	5,656	(19)	-0.33%
TY	71,186	70,144	(1,042)	-1.46%
Days Adjustment		852		

Missouri Small General Service (941)

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	281	296	15	5.34%
February	339	337	(2)	-0.59%
March	286	284	(2)	-0.70%
April	150	154	4	2.67%
May	130	125	(5)	-3.85%
June	115	112	(3)	-2.61%
July	131	133	2	1.53%
August	153	150	(3)	-1.96%
September	153	137	(16)	-10.46%
October	118	111	(7)	-5.93%
November	129	129	0	0.00%
December	203	203	0	0.00%
TY	2,188	2,171	(17)	-0.78%
Days Adjustment		71		

Missouri Large General Service (940)				
Billing Month kWh, without losses, adjusted for rate switchers				
	Actual kWh	Normal kWh	Weather Impact	% Adjustment
January	33,201	34,177	976	2.94%
February	34,594	34,385	(209)	-0.60%
March	32,461	32,339	(122)	-0.38%
April	28,521	28,169	(352)	-1.23%
May	29,713	29,119	(594)	-2.00%
June	35,068	34,684	(384)	-1.10%
July	35,119	35,617	498	1.42%
August	38,355	37,544	(811)	-2.11%
September	37,623	35,039	(2,584)	-6.87%
October	32,923	31,788	(1,135)	-3.45%
November	30,411	30,408	(3)	-0.01%
December	31,596	31,527	(69)	-0.22%
TY	399,585	394,796	(4,789)	-1.20%
Days Adjustment		4,336		

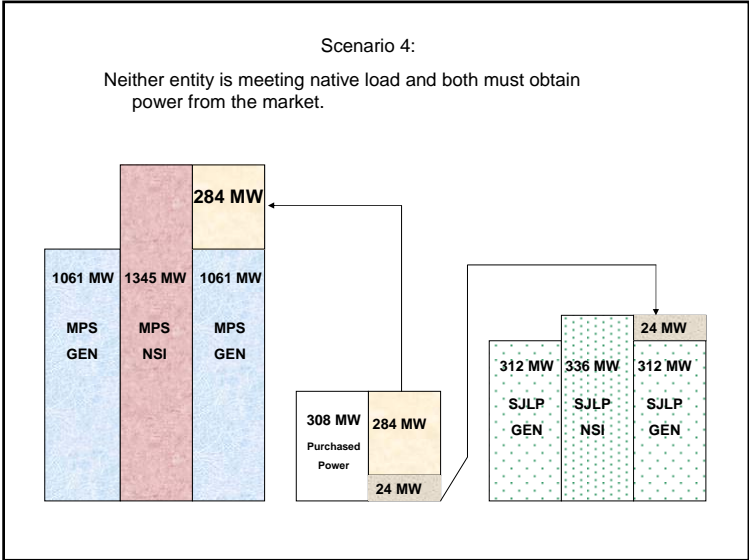
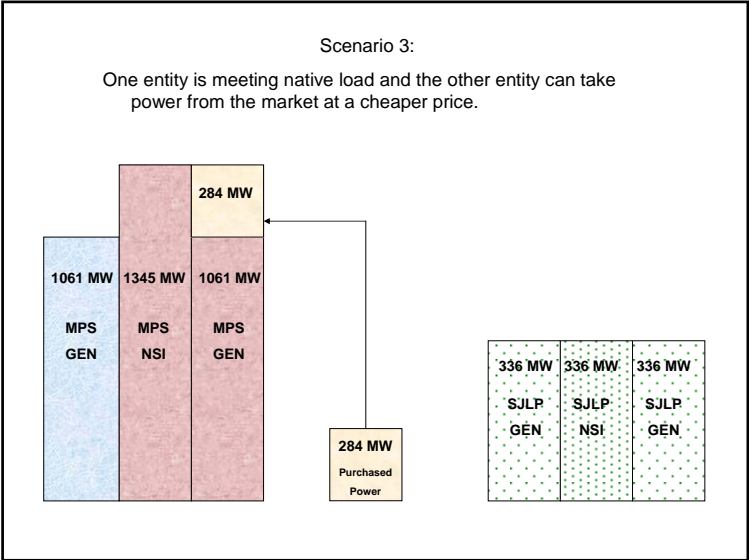
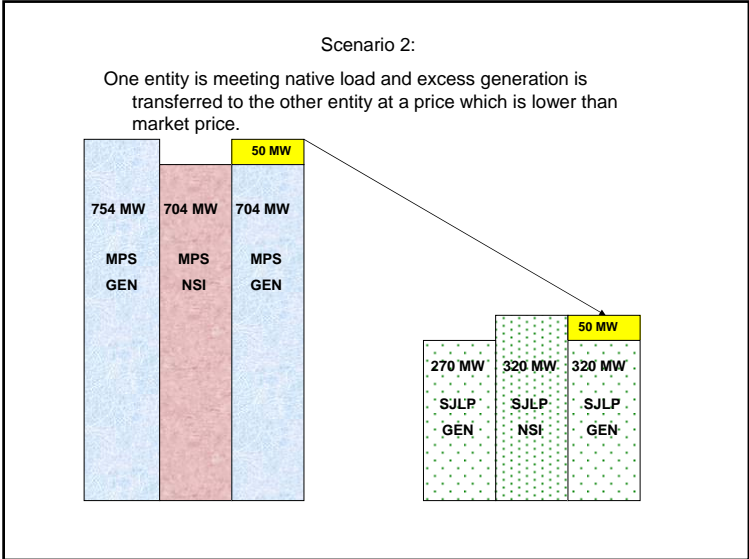
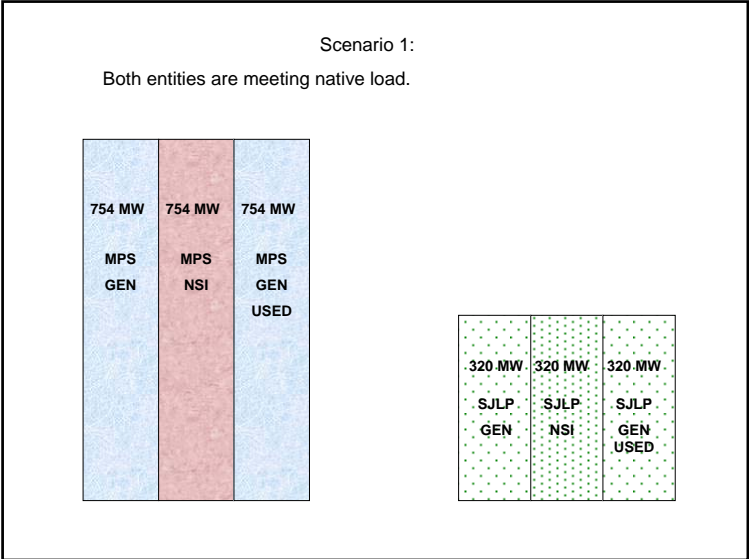
MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE

APPENDIX 4

Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS
GMO-MPS AND GMO-L&P ELECTRIC

CASE NO. ER-2009-0090



MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE

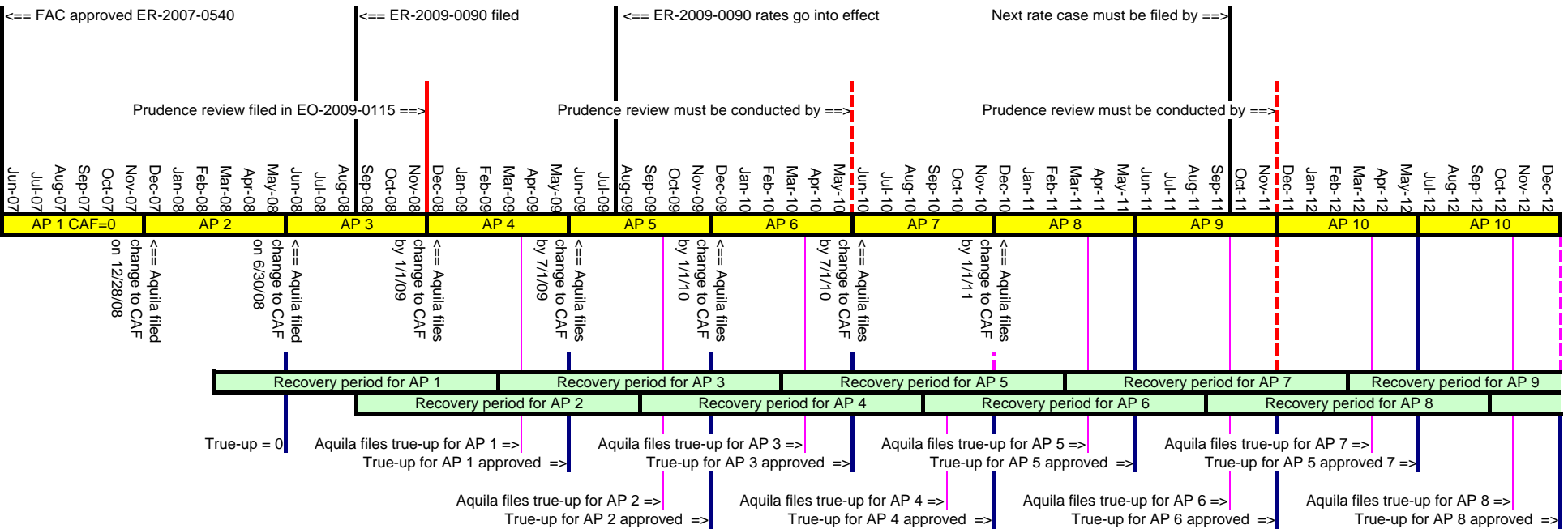
APPENDIX 5

Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS
GMO-MPS AND GMO-L&P ELECTRIC

CASE NO. ER-2009-0090

FAC Timeline

ER-2009-0090



MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE

APPENDIX 6

Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS
GMO-MPS AND GMO-L&P ELECTRIC

CASE NO. ER-2009-0090

2008 Depreciation Rate Study

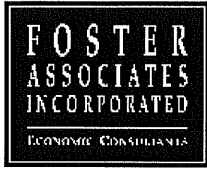
Aquila Networks

– *MPS*

– *L&P (Electric and Industrial Steam)*

Prepared by
Foster Associates, Inc.





Ronald E. White, Ph.D.
Chairman

April 10, 2008

Mr. Larry Mulligan
Manager, Property Accounting
AQUILA NETWORKS, INC.
20 West 9th Street
Kansas City, MO 64105

RE: 2008 Depreciation Rate Study

Dear Mr. Mulligan:

Foster Associates is pleased to submit our report of the 2008 Depreciation Rate Study for Aquila Networks – MPS and Aquila Networks – L&P (Electric and Industrial Steam) operations. This report presents the results of our study leading to a recommendation that the Company seek approval of the Missouri Public Service Commission to a) record depreciation expense for MPS using primary account accrual rates that composite to 2.43 percent; and b) record depreciation expense for L&P using primary account accrual rates that composite to 1.86 percent. These changes represent a reduction of 0.38 percentage points below the present composite rate of 2.82 percent for MPS and a reduction of 0.82 percentage points below the present composite rate of 2.68 percent for L&P.

The study provides a comparison of present and proposed depreciation rates and accruals for calendar year 2008, based upon plant investments and depreciation reserves at December 31, 2007. These rates can be updated to a subsequent date as needed. A continued application of rates currently approved for MPS would provide annual depreciation expense of \$42,900,344 compared with an annual expense of \$37,053,239 using the rates recommended in this study. Rates currently approved for L&P would provide annual depreciation expense of \$10,669,379 compared with an annual expense of \$7,395,442 using the recommended rates.

The scope of our investigation included:

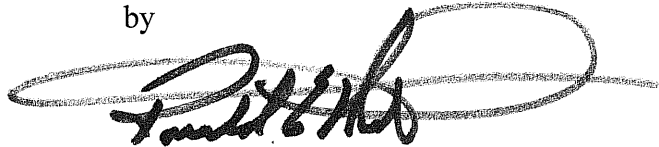
- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Discussions with Aquila Networks plant accounting personnel;
- Estimation of projection lives and retirement dispersion patterns;
- Analysis of gross salvage and cost of removal;
- Analysis of recorded depreciation reserves; and
- Development of recommended accrual rates for each rate category.

Mr. Larry Mulligan
Page Two
April 10, 2008

The results of our investigation are presented in the attached report in four sections. The Executive Summary provides an overview of the study and a discussion of the principal findings. The Study Procedure section describes the steps involved in conducting a depreciation study and the specific procedures used in this engagement. The Statements provide a comparative summary of the present and proposed depreciation parameters, rates and accruals. The report concludes with the Analysis section which provides examples of the supporting schedules prepared for each plant account.

We wish to express our appreciation to you and your staff for this opportunity to serve Aquila Networks and for the assistance provided to us. We would be pleased to discuss the study with you or others at your convenience.

Respectively submitted,
FOSTER ASSOCIATES, INC.
by

A handwritten signature in black ink, appearing to read "Ronald E. White", is written over a horizontal line. The signature is stylized and cursive.

Ronald E. White, Ph.D.
Chairman

REW:ml

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EXECUTIVE SUMMARY

INTRODUCTION

This report presents a review and update of depreciation rates and parameters for utility plant owned and operated by Aquila Networks – MPS and Aquila Networks – L&P (Electric and Industrial Steam). Depreciation rates currently used by MPS and L&P (Electric) were approved by the Missouri Public Service Commission pursuant to a Stipulation and Agreement in Case No. ER-2005-0436 (Order dated February 23, 2006). The Order Approving Stipulation and Agreement directed Aquila "... to use depreciation rates set out in Appendix B to the stipulation and agreement."

Depreciation rates currently used by L&P (Industrial Steam) were approved by the Missouri Public Service Commission pursuant to a Stipulation and Agreement in consolidated Case Nos. ER-2004-0034 and HR-2004-0024 (Order dated April 13, 2004). The Order Approving Stipulation and Agreement provided that:

"... Aquila shall adopt Staff's recommended method of depreciation – cost of removal less salvage. For ratemaking purposes, the net cost of removal is \$1,471,339 for MPS, \$454,995 for L&P electric and \$24,382 for L&P steam. Aquila is to record the difference between these amounts and Aquila's actual net costs of removal in its accumulated depreciation reserve. In Aquila's next general rate case, the parties agree to review this method to determine if this is how Aquila will continue to treat depreciation."

Subsequent to its 2005 Order in consolidated Case Nos. ER-2004-0034 and HR-2004-0024, the Commission reaffirmed the treatment of terminal net salvage for power production facilities adopted in earlier proceedings. In particular, the accrual of any amount of terminal net salvage for production plants is disallowed by the Commission based on the theory that "... generating plants are rarely retired and any allowance for this item would necessarily be purely speculative."¹ The Commission apparently does not intend to abandon this practice.

The Commission, however, has instituted a change in policy regarding the treatment of interim net salvage for mass property accounts.² In Case No. ER-2004-0570, the Commission cited its decision in Case No. GR-99-315 noting that:

"In a recent case, the Commission stated that the fundamental goal of depreciation accounting is to allocate the full cost of an asset, including its Net Salvage cost, over its economic or service life so that utility customers will be charged for the cost of the asset in

¹ In the Matter of Empire District Electric Co., Case No. ER-2004-0570 (Report & Order, issued March 10, 2005).

² In the Matter of Laclede Gas Co., Case No. GR-99-315 (3rd Report & Order, issued January 11, 2005).

proportion to the benefit they receive from its consumption.[75] The Commission found in that case that the traditional accrual method used by the utility was consistent with that fundamental goal.[76] It is the policy of this Commission to return to traditional accounting methods for Net Salvage.”

Revisions to the 2002 Depreciation Rate Studies conducted by Foster Associates in consolidated Case Nos. ER–2004–0034 and HR–2004–0024 were undertaken at the request of Aquila and filed in Case No. ER–2005–0436. The requested changes reflected: a) the treatment of terminal net salvage prescribed by the Commission for production facilities; b) the change in Commission policy regarding the treatment of interim net salvage for mass property accounts; and c) a change in the estimated year of final retirement for the Jeffery Energy Center (JEC). The change in the service life for JEC was requested to conform to a 2040 year of final retirement estimated by Westar, the majority owner, in April 2005. A 2022 year of final retirement was estimated by Aquila in the 2002 Depreciation Rate Study.

Findings and recommendations of the 2008 Depreciation Rate Study for both MPS and L&P are summarized in Section III of this report. Statement A provides a comparative summary of present and proposed annual depreciation rates for each rate category. Statement B provides a comparison of present and proposed annual depreciation accruals. Statement C provides a comparison of computed and recorded depreciation reserves for each rate category. Statement D provides a summary of the components used to obtain a weighted–average net salvage rate for each plant account. Statement E provides the computation of estimated future net salvage rates for steam and other production facilities. Statement F provides a comparative summary of present and proposed parameters and statistics including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates.

SCOPE OF STUDY

The principal activities undertaken in the current study included:

- Collection of plant and net salvage data;
- Reconciliation of data to the official records of the Company;
- Discussions with Aquila Networks plant accounting personnel;
- Estimation of projection lives and retirement dispersion patterns;
- Analysis of gross salvage and cost of removal;
- Analysis of recorded depreciation reserves; and
- Development of recommended accrual rates for each rate category.

DEPRECIATION SYSTEM

A depreciation rate is formed by combining the elements of a depreciation system. A depreciation system is composed of a method, a procedure and a technique. A depreciation method (*e.g.*, straight-line) describes the component of the system that determines the acceleration or deceleration of depreciation accruals in relation to either time or use. A depreciation procedure (*e.g.*, vintage group) identifies the level of grouping or sub-grouping of assets within a plant category. The level of grouping specifies the weighting used to obtain composite life statistics for an account. A depreciation technique (*e.g.*, remaining-life) describes the life statistic used in the system.

MPS and L&P are presently using a depreciation system composed of the straight-line method, broad group procedure, whole-life technique for all plant categories. Depreciation rates proposed in this study are derived from a system composed of the straight-line method, vintage group procedure, whole-life technique with amortization of reserve imbalances over the estimated remaining life of each rate category. This formulation of the accrual rate is equivalent to a straight-line method, vintage group procedure, remaining-life technique.

The matching and expense recognition principles of accounting provide that the cost of an asset (or group of assets) should be allocated to operations over an estimate of the economic life of the asset in proportion to the consumption of service potential. It is the opinion of Foster Associates that the objectives of depreciation accounting can be more nearly achieved using the vintage-group procedure combined with the remaining-life technique. Unlike the broad group procedure in which each vintage is estimated to have the same average service life, the vintage group procedure distinguishes average service lives among vintages and provides cost apportionment over the estimated weighted-average remaining life or average life of a rate category.

The level of asset grouping identified in the broad group procedure is the total plant in service from all vintages in an account. Each vintage is estimated to have the same average service life. It is highly unlikely, therefore, that compensating deviations (*i.e.*, over and underestimates of average service life) will be created among vintages to achieve cost allocation over the average service life of each vintage. The level of asset grouping identified in the vintage group procedure is the plant in service from each vintage. The average service life (or remaining life) is estimated for each vintage and composite life statistics are computed for each plant account. It is more likely, therefore, that compensating deviations will be created with a vintage group procedure than with a broad group procedure.

The dependency of both the broad group procedure and the vintage group procedure on compensating deviations in the estimate of service lives is attributable to the use of the whole-life technique. A permanent excess or deficiency will

be created in the depreciation reserve by a continued application of the whole-life technique if these deviations are not exactly offsetting. The potential for a permanent reserve imbalance can be eliminated, however, by an application of the remaining-life technique.

The principal distinction between a whole-life rate and a remaining-life rate is the treatment of depreciation reserve imbalances. A reserve imbalance is the difference between a theoretical or computed reserve and the corresponding recorded reserve for a rate category. The remaining-life technique provides a systematic amortization of these differences over the composite weighted average remaining life of a rate category.

PROPOSED DEPRECIATION RATES

Table 1 provides a summary of the changes in annual rates and accruals resulting from adoption of the parameters and depreciation system recommended in the 2008 study for MPS electric operations.

Function	Accrual Rate			2008 Annualized Accrual		
	Present	Proposed	Difference	Present	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Steam Production	2.17%	1.84%	-0.33%	\$8,003,437	\$6,793,306	(\$1,210,131)
Other Production	4.07%	3.17%	-0.90%	7,679,078	5,987,487	(1,691,591)
Transmission	2.22%	2.08%	-0.14%	4,911,709	4,586,825	(324,884)
Distribution	2.93%	2.64%	-0.29%	20,551,561	18,551,480	(2,000,081)
General Plant	4.27%	2.76%	-1.51%	1,754,559	1,134,141	(620,418)
Total Utility	2.82%	2.43%	-0.39%	\$42,900,344	\$37,053,239	(\$5,847,105)

Table 1. MPS Depreciation Rates and Accruals

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 2.43 percent. Depreciation expense is presently accrued at an equivalent composite rate of 2.82 percent. The recommended change in the composite depreciation rate is, therefore, a reduction of 0.39 percentage points.

A continued application of rates currently approved would provide annualized depreciation expense of \$42,900,344 compared with an annualized expense of \$37,053,239 using the rates developed in this study. The proposed expense reduction is \$5,847,105. Of this reduction, \$4,944,593 represents amortization of a \$128,759,316 reserve imbalance. The remaining portion of the reduction is attributable to recommended changes in service life and net salvage parameters. Of the 47 primary accounts included in the 2008 study, Foster Associates is recommending rate reductions for 36 accounts and rate increases 11 plant accounts.

Table 2 provides a summary of the changes in annual rates and accruals for L&P (Electric and Industrial Steam) operations resulting from adoption of the parameters and depreciation system recommended in the 2008 study.

Function	Accrual Rate			2008 Annualized Accrual		
	Present	Proposed	Difference	Present	Proposed	Difference
A	B	C	D=C-B	E	F	G=F-E
Steam Production	2.14%	1.70%	-0.44%	\$3,311,626	\$2,627,212	(\$684,414)
Other Production	4.21%	0.13%	-4.08%	727,195	22,811	(704,384)
Transmission	2.27%	1.71%	-0.56%	684,736	517,786	(166,950)
Distribution	2.84%	2.10%	-0.74%	4,959,680	3,670,299	(1,289,381)
General Plant	5.19%	2.64%	-2.55%	896,131	456,160	(439,971)
Total Electric	2.68%	1.85%	-0.83%	10,579,368	7,294,268	(3,285,100)
Industrial Steam	2.46%	2.77%	0.31%	90,011	101,174	11,163
Total L&P	2.68%	1.86%	-0.82%	\$10,669,379	\$7,395,442	(\$3,273,937)

Table 2. L&P Depreciation Rates and Accruals

Foster Associates is recommending primary account depreciation rates equivalent to a composite rate of 1.86 percent. Depreciation expense is presently accrued at an equivalent composite rate of 2.68 percent. The recommended change in the composite depreciation rate is, therefore, a reduction of 0.82 percentage points.

A continued application of rates currently approved would provide annualized depreciation expense of \$10,669,379 compared with an annualized expense of \$7,395,442 using the rates developed in this study. The proposed expense reduction is \$3,273,937. Of this reduction, \$2,918,519 represents amortization of a \$75,529,715 reserve imbalance. The remaining portion of the decrease is attributable to recommended changes in service life and net salvage parameters. Of the 52 primary accounts included in the 2008 study, Foster Associates is recommending rate reductions for 39 accounts and rate increases 13 plant accounts.

STUDY PROCEDURE

INTRODUCTION

The purpose of a depreciation study is to analyze the mortality characteristics, net salvage rates and adequacy of depreciation accruals and recorded depreciation reserves for each rate category. This study provides the foundation and documentation for recommended changes in the depreciation accrual rates used by Aquila Networks – MPS and L&P (Electric and Industrial Steam) operations. The proposed rates are subject to approval by the Missouri Public Service Commission.

SCOPE

The steps involved in conducting a depreciation study can be grouped into five major tasks:

- Data Collection;
- Life Analysis and Estimation;
- Net Salvage Analysis;
- Depreciation Reserve Analysis; and
- Development of Accrual Rates.

The scope of the 2008 study for Aquila Networks included a consideration of each of these tasks as described below.

DATA COLLECTION

The minimum database required to conduct a statistical life study consists of a history of vintage year additions and unaged activity year retirements, transfers and adjustments. These data must be appropriately adjusted for transfers, sales and other plant activity that would otherwise bias the measured service life of normal retirements. The age distribution of surviving plant for unaged data can be estimated by distributing the plant in service at the beginning of the study year to prior vintages in proportion to the theoretical amount surviving from a projection or survivor curve identified in the life study. The statistical methods of life analysis used to examine unaged plant data are known as *semi-actuarial techniques*.

A far more extensive database is required to apply statistical methods of life analysis known as *actuarial techniques*. Plant data used in an actuarial life study most often include age distributions of surviving plant at the beginning of the study year and the vintage year, activity year, and dollar amounts associated with normal retirements, reimbursed retirements, sales, abnormal retirements, transfers, corrections, and extraordinary adjustments over a series of prior activity years. An actuarial database may include age distributions of surviving plant at the beginning of the earliest activity year, rather than at the beginning of the study year. Plant additions, however, must be included in a database containing an opening age distribution to derive aged survivors at the beginning of the study year. All activity year transactions with vintage year identification are coded and stored in a

database. The data are processed by a computer program and transaction summary reports are created in a format reconcilable to the official plant records of the Company. The availability of such detailed information is dependent upon an accounting system that supports aged property records. The Continuing Property Record (CPR) system used by Aquila Networks provides aged transactions for all plant accounts.

The database used in the 2008 study was developed by appending plant and depreciation reserve transactions recorded by Aquila Networks over the period 2002–2007 to the database assembled and used in the 2002 study. The accuracy and completeness of the updated database was verified by Foster Associates for activity years 2002 through 2007 by comparing the beginning plant balance, additions, retirements, transfers and adjustments, and the ending plant balance derived for each activity year to the official plant records of the Company. Age distributions of surviving plant derived at December 31, 2007 were reconciled to age distributions extracted from the CPR system. Activity–year transactions recorded over the period 1998–2001 were reconciled in the 2002 study.

The 2002 database was compiled from two sources. Detailed accounting transactions were extracted from these sources and assigned transaction codes descriptive of the accounting activity. Transaction codes for plant additions, for example, are used to distinguish normal additions from acquisitions, purchases, reimbursements and adjustments. Similar transaction codes are used to distinguish normal retirements from sales, reimbursements, abnormal retirements and adjustments. Transaction codes are also assigned to transfers, capital leases and other accounting activity requiring special treatment in a depreciation study.

The first data source used in developing the 2002 database was an electronic file historically provided to the Missouri Commission to conduct independent analyses. While the file included vintage years since inception through 1997, it did not provide a distinction between additions, transfers, and adjustments. The file, therefore, was recreated by the Company using a legacy system database to provide the appropriate distinctions. A translation program was then used by Foster Associates to create a database in a format compatible with the software used to conduct the depreciation study.

The second source used in developing the 2002 database was the CPR system installed by Aquila in 1998. The database obtained from this system included activity year transactions over the period 1998–2001 and the age distribution of surviving plant at December 31, 2001. Age distributions at December 31, 2001 were used in conjunction with activity year transactions to reverse the transaction flow and generate an age distribution at December 31, 1997. The resulting age distributions were then compared to the age distributions generated by the Commission database. Differences were coded as vintage adjustments in 1997 to interconnect and provide continuity between the two databases. Care was taken in creating the

Foster Associates database to ensure a proper mapping of the legacy system account structure to the current CPR account structure. No attempt was made to reconcile the Foster Associates database to the historical Commission database because of the treatment of adjusting transactions in the Commission database.

LIFE ANALYSIS AND ESTIMATION

Life analysis and life estimation are terms used to describe a two-step procedure for estimating the mortality characteristics of a plant category. The first step (*i.e.*, life analysis) is largely mechanical and primarily concerned with history. Statistical techniques are used in this step to obtain a mathematical description of the forces of retirement acting upon a plant category and an estimate of the *projection life* of the account. Mathematical expressions used to describe these life characteristics are known as *survival functions* or *survivor curves*.

The second step (*i.e.*, life estimation) is concerned with predicting the expected remaining life of property units still exposed to the forces of retirement. It is a process of blending the results of the life analysis with informed judgment (including expectations about the future) to obtain an appropriate projection life and curve. The amount of weight given to the life analysis will depend upon the extent to which past retirement experience is considered descriptive of the future.

The analytical methods used in a life analysis are broadly classified as actuarial and semi-actuarial techniques. Actuarial techniques can be applied to plant accounting records that reveal the age of a plant asset at the time of its retirement from service. Stated differently, each property unit must be identifiable by date of installation and age at retirement. Semi-actuarial techniques can be used to derive service life and dispersion estimates when age identification of retirements is not maintained or readily available. Age identification of retirements was available for all plant accounts included in the 2008 Aquila Networks depreciation study.

An actuarial life analysis program designed and developed by Foster Associates was used in this study. The first step in an actuarial analysis involves a systematic treatment of the available data for the purpose of constructing an observed life table. A complete life table contains the life history of a group of property units installed during the same accounting period and various probability relationships derived from the data. A life table is arranged by age-intervals (usually defined as one year) and shows the number of units (or dollars) entering and leaving each age-interval and probability relationships associated with this activity. A life table minimally shows the age of each survivor and the age of each retirement from a group of units installed in a given accounting year.

A life table can be constructed in any one of at least five methods. The annual-rate or retirement-rate method was used in this study. The mechanics of the annual-rate method require the calculation of a series of ratios obtained by dividing the number of units (or dollars) surviving at the beginning of an age interval

into the number of units (or dollars) retired during the same interval. This ratio (or set of ratios) is commonly referred to as *retirement ratios*. The cumulative proportion surviving is obtained by multiplying the retirement ratio for each age interval by the proportion of the original group surviving at the beginning of that age interval and subtracting this product from the proportion surviving at the beginning of the same interval. The annual-rate method is applied to multiple groups or vintages by combining the retirements and/or survivors of like ages for each vintage included in the analysis.

The second step in an actuarial analysis involves graduating or smoothing the observed life table and fitting the smoothed series to a family of survival functions. The functions used in this study are the Iowa-type curves which are mathematically described in terms of the Pearson frequency curve family. The observed life table was smoothed by a weighted least-squares procedure in which first, second and third degree orthogonal polynomials were fitted to the observed retirement ratios. The resulting function can be expressed as a survivorship function which is numerically integrated to obtain an estimate of the average service life. The smoothed survivorship function is then fitted by a weighted least-squares procedure to the Iowa-curve family to obtain a mathematical description or classification of the dispersion characteristics of the data.

The set of computer programs used in this analysis provides multiple rolling-band, shrinking-band and progressive-band analyses of an account. Observation bands are defined in terms of a "retirement era" that restricts the analysis to the retirement activity of all vintages represented by survivors at the beginning of a selected era. In a rolling-band analysis, a year of retirement experience is added to each successive retirement band and the earliest year from the preceding band is dropped. A shrinking-band analysis begins with the total retirement experience available and the earliest year from the preceding band is dropped for each successive band. A progressive-band analysis adds a year of retirement activity to a previous band without dropping earlier years from the analysis. Rolling, shrinking and progressive band analyses are used to detect the emergence of trends in the behavior of the dispersion and projection life.

Options available in the Foster Associates actuarial life analysis program include the width and location of both placement and observation bands; the interval of years included in a selected band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated. The program also provides tabular and graphics output as an aid in the analysis.

While actuarial and semi-actuarial statistical methods are well suited to an analysis of plant categories containing a large number of homogeneous units (*e.g.*, poles and conductors), the concept of retirement dispersion is applied differently

for plant categories composed of major items of plant that will most likely be retired as a single unit. Plant retirements from an integrated system prior to the retirement of the entire facility are more properly viewed as interim retirements that will be replaced in order to maintain the integrity of the system. Additionally, plant facilities may be added to the existing system (*i.e.*, interim additions) in order to expand or enhance its productive capacity without extending the service life of the existing system. A proper depreciation rate can be developed for an integrated system using a life-span method. Plant accounts classified as Steam or Other Production were identified by unit and treated as life-span categories in the 2008 study.

NET SALVAGE ANALYSIS

Depreciation rates designed to achieve the goals and objectives of depreciation accounting will include a parameter for future net salvage and a variable for average net salvage reflecting both realized and future net salvage rates.

An estimate of the net salvage rate applicable to future retirements typically begins with an analysis of gross salvage and cost of removal realized in the past. An analysis of past experience (including an examination of trends over time) provides an appropriate starting point for estimating future salvage and cost of removal. Following the historical analysis, consideration should be given to events that may cause deviations from net salvage realized in the past. Among the factors that should be considered are the age of plant retirements; the portion of retirements likely to be reused; changes in the method of removing plant; the type of plant to be retired in the future; inflation expectations; the shape of the projection life curve; and economic conditions that may warrant greater or lesser weight to be given to net salvage rates observed in the past.

Special consideration should also be given to the treatment of insurance proceeds and other forms of third-party reimbursements credited to the depreciation reserve. A properly conducted net salvage study will exclude such activity from the estimate of future parameters and include the activity in the computation of realized and average net salvage rates.

A five-year moving average analysis of the ratio of realized salvage and removal expense to the associated retirements was used in the 2008 study to a) estimate a realized net salvage rate; b) detect the emergence of historical trends; and c) establish a basis for estimating a future net salvage rate. Cost of removal and salvage opinions obtained from Company personnel were blended with judgment and historical net salvage indications in developing estimates of the future.

While Foster Associates remains of the opinion that depreciation rates designed to achieve the goals and objective of depreciation accounting should include an allowance for terminal net salvage, the disallowance of such accruals

in Missouri has been reflected in the current study. Depreciation rates developed for steam and other production accounts do not include an allowance for terminal net salvage.

Average net salvage rates were estimated using direct dollar weighting of historical retirements with the historical net salvage rate, and future retirements (*i.e.*, surviving plant) with the estimated future net salvage rate. The computation of the estimated average net salvage rates is shown in Statement D. The computation of future net salvage rates for steam and other production facilities is shown in Statement E.

DEPRECIATION RESERVE ANALYSIS

The purpose of a depreciation reserve analysis is to compare the current level of the recorded reserve with the level required to achieve the goals or objectives of depreciation accounting if the amount and timing of future retirements and net salvage are realized as predicted. The difference between the required depreciation reserve and the recorded reserve provides a measurement of the expected excess or shortfall that will remain in the depreciation reserve if corrective action is not taken to eliminate the reserve imbalance.

Unlike a recorded reserve which represents the net amount of depreciation expense charged to previous periods of operations, a theoretical reserve is a measure of the implied reserve requirement at the beginning of a study year if the timing of future retirements and net salvage is in exact conformance with a survivor curve chosen to predict the probable life of plant units still exposed to the forces of retirement. Stated differently, a theoretical depreciation reserve is the difference between the recorded cost of plant presently in service and the sum of the depreciation expense and net salvage that will be charged in the future if plant retirements are distributed over time according to a specified retirement frequency distribution.

The survivor curve used in the calculation of a theoretical depreciation reserve is intended to describe forces of retirement that will be operative in the future. However, retirements caused by forces such as accidents, physical deterioration and changing technology seldom, if ever, remain stable over time. It is unlikely, therefore, that a probability or retirement frequency distribution can be identified that will accurately describe the age of plant retirements over the complete life cycle of a vintage. It is for this reason that depreciation rates should be reviewed periodically and adjusted for observed or expected changes in the parameters chosen to describe the underlying forces of mortality.

Although reserve records are commonly maintained by various account classifications, the total reserve for a company is the most important measure of the status of the company's depreciation practices. If statistical life studies have not been conducted or retirement dispersion has been ignored in setting depreciation

rates, it is likely that some accounts will be over-depreciated and other accounts will be under-depreciated relative to a calculated theoretical reserve. Differences between the theoretical reserve and the recorded reserve also will arise as a normal occurrence when service lives, dispersion patterns and net salvage estimates are adjusted in the course of depreciation reviews. It is appropriate, therefore, and consistent with group depreciation theory to periodically redistribute or rebalance the total recorded reserve among the various primary accounts based upon the most recent estimates of retirement dispersion and net salvage rates.

In the case of MPS and L&P, recorded reserves have been maintained by primary account (and locations within primary accounts), but these reserves and reserve imbalances were ignored in the development of the current negotiated and approved whole-life accrual rates. This failure to address prior reserve imbalances produces an added dimension of instability in accrual rates beyond the variability attributable to the parameters estimated in the current study.

While it remains appropriate and consistent with group depreciation theory to realign depreciation reserves in conformance with the age distributions and parameters estimated in a current study, it is the opinion of Aquila that it would be difficult and time consuming to allocate rebalanced reserves to the numerous asset groups and subgroups maintained in the current plant accounting system. Absent a corporate commitment to record rebalanced reserves for accounting purposes, it is the opinion of Foster Associates that depreciation rates should not be developed for MPS and L&P with an assumed rebalancing of reserves. Although group depreciation theory would support rebalancing reserves in the development of depreciation rates irrespective of a rebalancing for accounting purposes, this treatment would remove any significance of recorded primary account reserves for other business applications. Pending a corporate decision to record rebalanced reserves for accounting purposes, it is the opinion of Foster Associates that a redistribution of recorded reserves is inadvisable for MPS and L&P at this time. Accordingly, recorded reserves were not rebalanced in the current study.

Statement C provides a comparison of computed and recorded reserves for MPS at December 31, 2007. The recorded reserve was \$611,642,159, or 40.2 percent of the depreciable plant investment. The corresponding computed reserve is \$482,882,843 or 31.7 percent of the depreciable plant investment. A proportionate amount of the measured reserve imbalance of \$128,759,316 will be amortized over the composite weighted-average remaining life of each rate category.

The recorded reserve L&P was \$222,741,318, or 56.0 percent of the depreciable plant investment. The corresponding computed reserve is \$147,211,603 or 37.0 percent of the depreciable plant investment. A proportionate amount of the measured reserve imbalance of \$75,529,715 will be amortized over the composite weighted-average remaining life of each rate category.

DEVELOPMENT OF ACCRUAL RATES

The goal or objective of depreciation accounting is cost allocation over the economic life of an asset in proportion to the consumption of service potential. Ideally, the cost of an asset—which represents the cost of obtaining a bundle of service units—should be allocated to future periods of operation in proportion to the amount of service potential expended during an accounting interval. The service potential of an asset is the present value of future net revenue (*i.e.*, revenue less expenses exclusive of depreciation and other non-cash expenses) or cash inflows attributable to the use of that asset alone.

Cost allocation in proportion to the consumption of service potential is often approximated by the use of depreciation methods employing time rather than net revenue as the apportionment base. Examples of time-based methods include sinking-fund, straight-line, declining balance, and sum-of-the-years' digits. The advantage of using a time-based method is that it does not require an estimate of the remaining amount of service capacity an asset will provide or the amount of capacity actually consumed during an accounting interval. Using a time-based allocation method, however, does not change the goal of depreciation accounting. If it is predictable that the net revenue pattern of an asset will either decrease or increase over time, then an accelerated or decelerated time-based method should be used to approximate the rate at which service potential is actually consumed.

The time period over which the cost of an asset will be allocated to operations is determined by the combination of a procedure and a technique. A depreciation procedure describes the level of grouping or sub-grouping of assets within a plant category. The broad group, vintage group, equal-life group, and item or unit are a few of the more widely used procedures. A depreciation technique describes the life statistic used in a depreciation system. The whole-life and remaining-life (or expectancy) are the most common techniques.

Depreciation rates recommended in this study were developed using a system composed of the straight-line method, vintage group procedure, whole-life technique with amortization of reserve imbalances over the estimated remaining life of each rate category. This formulation of the accrual rate is equivalent to a straight-line method, vintage group procedure, remaining-life technique. It is the opinion of Foster Associates that this system will remain appropriate for MPS and L&P, provided depreciation studies are conducted periodically and parameters are routinely adjusted to reflect changing operating conditions.

STATEMENTS

INTRODUCTION

This section provides a comparative summary of depreciation rates, annual depreciation accruals, recorded and computed depreciation reserves, and present and proposed service life and net salvage statistics recommended for Aquila Networks – MPS and L&P. The content of these statements is briefly described below.

- Statement A provides a comparative summary of present and proposed annual depreciation rates using the vintage group procedure, whole-life technique with amortization of reserve imbalances.
- Statement B provides a comparison of present and proposed annualized 2008 depreciation accruals based upon the rates developed in Statement A.
- Statement C provides a comparison of recorded and computed reserves for each rate category at December 31, 2007.
- Statement D provides a summary of the components used to obtain a weighted average net salvage rate for each rate category.
- Statement E provides the computation of estimated future net salvage rates for steam and other production facilities.
- Statement F provides a comparative summary of present and proposed parameters including projection life, projection curve, average service life, average remaining life, and average and future net salvage rates.

Present depreciation accruals shown on Statement B are the product of the plant investment (Column B) and the original depreciation rates (Column D) shown on Statement A. These are the effective rates used by Aquila Networks for the mix of investments recorded at December 31, 2007. Similarly, proposed depreciation accruals shown on Statement B are the product of the plant investment and the proposed depreciation rates (Column I) shown on Statement A. Proposed accrual rates shown on Statement A are given by:

$$\text{Accrual Rate} = \frac{1.0 - \text{Average Net Salvage}}{\text{Average Life}} + \frac{\text{Computed Reserve} - \text{Recorded Reserve}}{\text{Remaining Life}}$$

where *Average Net Salvage*, *Computed Reserve* and *Recorded Reserve* are expressed in percent. This formulation of the accrual rate is equivalent to

$$\text{Accrual Rate} = \frac{1.0 - \text{Reserve Ratio} - \text{Future Net Salvage Rate}}{\text{Remaining Life}}$$

Statements A through F

AQUILA NETWORKS - MPS

Statement A

Comparison of Present and Proposed Accrual Rates

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Present			Proposed				
	Avg. Life B	Avg. Net Salvage C	Accrual Rate D	Avg. Life E	Avg. Net Salvage F	W/L Rate G	Amortization H	R/L Rate I=G+H
STEAM PRODUCTION								
311000 Structures and Improvements			1.87%	40.41	-1.9%	2.52%	-1.16%	1.37%
312000 Boiler Plant Equipment			2.16%	38.53	-4.9%	2.73%	-0.86%	1.87%
314000 Turbogenerator Units			2.33%	36.20	-4.0%	2.86%	-0.61%	2.25%
315000 Accessory Electric Equipment			2.39%	43.82	-3.6%	2.37%	-1.04%	1.32%
316000 Miscellaneous Power Plant Equipment			2.56%	37.83	-2.3%	2.70%	-0.43%	2.27%
Total Steam Production Plant			2.17%	38.56	-4.2%	2.70%	-0.86%	1.84%
OTHER PRODUCTION								
341000 Structures and Improvements	60.00	-4.9%	1.75%	29.94	-0.7%	3.36%	0.01%	3.37%
342000 Fuel Holders and Accessories	34.00	-4.9%	3.09%	27.98	-1.0%	3.61%	-0.39%	3.22%
343000 Prime Movers	22.00	-5.8%	4.81%	29.62	-0.9%	3.41%	-0.17%	3.24%
343100 Wind Turbines	22.00	-5.0%	4.77%	24.39	-0.4%	4.12%	-0.23%	3.89%
344000 Generators	28.00	-6.4%	3.80%	29.96	-0.8%	3.36%	-0.52%	2.84%
345000 Accessory Electric Equipment	37.00	-5.4%	2.85%	30.10	-0.8%	3.35%	-0.16%	3.19%
346000 Miscellaneous Power Plant Equipment	28.00		3.57%	32.03		3.12%	0.27%	3.39%
Total Other Production			4.07%	29.68	-0.9%	3.40%	-0.23%	3.17%
TRANSMISSION PLANT								
352000 Structures and Improvements	60.00	-10.0%	1.83%	60.06	-4.9%	1.75%	-0.05%	1.70%
353000 Station Equipment	60.00	-2.0%	1.70%	59.94	4.5%	1.59%	-0.25%	1.34%
354000 Towers and Fixtures	54.00		1.85%	52.51	-9.2%	2.08%	-1.13%	0.95%
355000 Poles and Fixtures	55.00	-61.0%	2.93%	55.05	-60.3%	2.91%	0.03%	2.94%
356000 Overhead Conductors and Devices	62.00	-44.0%	2.32%	61.99	-50.4%	2.43%	-0.05%	2.38%
358000 Underground Conductors and Devices	49.00	-22.0%	2.49%	51.07	-20.0%	2.35%	-0.75%	1.60%
Total Transmission Plant			2.22%	58.72	-28.1%	2.19%	-0.11%	2.08%
DISTRIBUTION PLANT								
361000 Structures and Improvements	62.00		1.61%	62.16	0.2%	1.61%	-0.06%	1.55%
362000 Station Equipment	48.00		2.08%	54.51	5.0%	1.74%	-0.29%	1.45%
364000 Poles, Towers and Fixtures	46.00	-79.0%	3.89%	46.18	-70.3%	3.69%	0.28%	3.97%
365000 Overhead Conductors and Devices	60.00	-31.0%	2.18%	59.98	-30.3%	2.17%	-0.13%	2.04%
366000 Underground Conduit	66.00	-12.0%	1.70%	66.04	-10.1%	1.67%	-0.06%	1.61%
367000 Underground Conductors and Devices	49.00	-22.0%	2.49%	46.91	-15.0%	2.45%	-0.04%	2.41%
368000 Line Transformers	33.00	-14.0%	3.45%	34.87	-10.5%	3.17%	-0.09%	3.08%
369001 Overhead Services	55.00	-100.0%	3.64%	55.22	-105.4%	3.72%	-0.17%	3.55%
369002 Underground Services	38.00	-16.0%	3.05%	38.03	-20.0%	3.16%	-0.19%	2.97%
370001 Meters	53.00	-6.0%	2.00%	53.11	-5.1%	1.98%	-0.43%	1.55%
370002 Load Research Meters	14.00		7.14%	15.01		6.66%	-10.19%	-3.53%
371000 Installations on Customers' Premises	26.00	-33.0%	5.12%	26.24	-7.5%	4.10%	-1.17%	2.93%
373000 Street Lighting and Signal Systems	34.00	-8.0%	3.18%	34.33	-5.1%	3.06%	-0.41%	2.65%
Total Distribution Plant			2.93%	44.54	-23.7%	2.77%	-0.13%	2.64%
GENERAL PLANT								
390001 Structures and Improvements	45.00	-23.0%	2.73%	45.75	-13.2%	2.47%	0.15%	2.62%
391001 Office Furniture and Equipment	24.00		4.17%	25.23	-0.3%	3.98%	-0.98%	3.00%
391200 Computer Hardware	8.00		12.50%	8.34	-0.2%	12.01%	2.02%	14.03%
391300 Computer Software	9.00		11.11%	9.59		10.43%	1.36%	11.79%
392000 Transportation Equipment	8.00	10.0%	11.25%	12.11	6.5%	7.72%	-8.48%	-0.76%
393000 Stores Equipment	27.00		3.70%	30.87		3.24%	-2.30%	0.94%
394000 Tools, Shop and Garage Equipment	28.00	-3.0%	3.68%	30.10	-0.7%	3.35%	-2.20%	1.15%
395000 Laboratory Equipment	28.00	4.0%	3.43%	30.16	0.5%	3.30%	-1.25%	2.05%
396000 Power Operated Equipment	22.00	2.0%	4.45%	24.70	4.8%	3.85%	-1.20%	2.65%
397000 Communication Equipment	27.00		3.70%	27.49	-0.1%	3.64%	-2.01%	1.63%
398000 Miscellaneous Equipment	24.00	11.0%	3.71%	28.17	6.0%	3.34%	-2.58%	0.76%
Total General Plant			4.27%	26.34	-3.6%	3.87%	-1.11%	2.76%
TOTAL UTILITY			2.82%	41.12	-16.2%	2.78%	-0.34%	2.43%

AQUILA NETWORKS - MPS

Statement A

Comparison of Present and Proposed Accrual Rates

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Present			Proposed				
	Avg. Life B	Avg. Net Salvage C	Accrual Rate D	Avg. Life E	Avg. Net Salvage F	W/L Rate G	Amortization H	R/L Rate I=G+H
STEAM PRODUCTION								
<u>Jeffery</u>								
311000 Structures and Improvements	54.00	-0.8%	1.87%	53.82	-2.0%	1.90%	-1.25%	0.65%
312000 Boiler Plant Equipment	48.00	-1.0%	2.10%	50.27	-3.0%	2.05%	-1.03%	1.02%
314000 Turbogenerator Units	44.00	-1.7%	2.31%	44.55	-5.6%	2.37%	-0.43%	1.94%
315000 Accessory Electric Equipment	43.00	-1.8%	2.37%	57.08	-2.5%	1.80%	-0.89%	0.91%
316000 Miscellaneous Power Plant Equipment	40.00	-3.4%	2.59%	41.47	-3.4%	2.49%	-0.35%	2.14%
Total Jeffery			2.12%	49.93	-3.3%	2.07%	-0.95%	1.13%
<u>Sibley</u>								
311000 Structures and Improvements	54.00	-1.1%	1.87%	36.11	-1.9%	2.82%	-1.11%	1.71%
312000 Boiler Plant Equipment	48.00	-5.2%	2.19%	35.10	-5.7%	3.01%	-0.79%	2.22%
314000 Turbogenerator Units	44.00	-2.6%	2.33%	34.19	-3.4%	3.02%	-0.67%	2.35%
315000 Accessory Electric Equipment	43.00	-3.0%	2.40%	39.86	-4.0%	2.61%	-1.11%	1.50%
316000 Miscellaneous Power Plant Equipment	40.00	-0.1%	2.50%	32.75	-0.4%	3.07%	-0.56%	2.51%
Total Sibley			2.19%	35.27	-4.5%	2.96%	-0.83%	2.13%

AQUILA NETWORKS - MPS

Statement B

Comparison of Present and Proposed Accruals

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Account Description A	12/31/07	2008 Annualized Accrual				
	Plant Investment B	Present C	Proposed			Difference G=F-C
			Whole-Life D	Amortization E	Total F=D+E	
STEAM PRODUCTION						
311000 Structures and Improvements	\$57,538,513	\$1,075,970	\$1,451,376	(\$664,732)	\$786,644	(\$289,326)
312000 Boiler Plant Equipment	210,689,313	4,558,175	5,745,260	(1,813,568)	3,931,692	(626,483)
314000 Turbogenerator Units	76,618,879	1,781,555	2,194,771	(469,364)	1,725,407	(56,148)
315000 Accessory Electric Equipment	21,556,567	515,421	510,349	(225,079)	285,270	(230,151)
316000 Miscellaneous Power Plant Equipment	2,827,629	72,316	76,336	(12,043)	64,293	(8,023)
Total Steam Production Plant	\$369,230,901	\$8,003,437	\$9,978,092	(\$3,184,786)	\$6,793,306	(\$1,210,131)
OTHER PRODUCTION						
341000 Structures and Improvements	\$13,718,293	\$240,070	\$460,935	\$1,371	\$462,306	\$222,236
342000 Fuel Holders and Accessories	8,814,573	272,370	318,206	(34,377)	283,829	11,459
343000 Prime Movers	107,297,266	5,160,998	3,658,837	(182,406)	3,476,431	(1,684,567)
343100 Wind Turbines	182,530	8,707	7,520	(420)	7,100	(1,607)
344000 Generators	33,709,718	1,280,969	1,132,647	(175,291)	957,356	(323,613)
345000 Accessory Electric Equipment	24,932,908	710,588	835,252	(39,892)	795,360	84,772
346000 Miscellaneous Power Plant Equipment	150,584	5,376	4,698	407	5,105	(271)
Total Other Production	\$188,805,872	\$7,679,078	\$6,418,095	(\$430,608)	\$5,987,487	(\$1,691,591)
TRANSMISSION PLANT						
352000 Structures and Improvements	\$6,966,236	\$127,482	\$121,909	(\$3,483)	\$118,426	(\$9,056)
353000 Station Equipment	96,690,159	1,643,733	1,537,374	(241,726)	1,295,648	(348,085)
354000 Towers and Fixtures	323,639	5,987	6,732	(3,657)	3,075	(2,912)
355000 Poles and Fixtures	68,928,409	2,019,602	2,005,817	20,678	2,026,495	6,893
356000 Overhead Conductors and Devices	47,993,521	1,113,450	1,166,243	(23,997)	1,142,246	28,796
358000 Underground Conductors and Devices	58,426	1,455	1,373	(438)	935	(520)
Total Transmission Plant	\$220,960,390	\$4,911,709	\$4,839,448	(\$252,623)	\$4,586,825	(\$324,884)
DISTRIBUTION PLANT						
361000 Structures and Improvements	\$7,442,639	\$119,826	\$119,826	(\$4,465)	\$115,361	(\$4,465)
362000 Station Equipment	83,948,776	1,746,135	1,460,709	(243,452)	1,217,257	(528,878)
364000 Poles, Towers and Fixtures	126,779,588	4,931,726	4,678,167	354,983	5,033,150	101,424
365000 Overhead Conductors and Devices	86,682,278	1,889,674	1,881,005	(112,687)	1,768,318	(121,356)
366000 Underground Conduit	38,985,578	662,755	651,059	(23,391)	627,668	(35,087)
367000 Underground Conductors and Devices	92,155,396	2,294,669	2,257,807	(36,862)	2,220,945	(73,724)
368000 Line Transformers	137,834,023	4,755,274	4,369,339	(124,051)	4,245,288	(509,986)
369001 Overhead Services	13,093,334	476,597	487,072	(22,259)	464,813	(11,784)
369002 Underground Services	48,596,943	1,482,207	1,535,663	(92,334)	1,443,329	(38,878)
370001 Meters	24,832,273	496,645	491,679	(106,779)	384,900	(111,745)
370002 Load Research Meters	2,045,596	146,056	136,237	(208,447)	(72,210)	(218,266)
371000 Installations on Customers' Premises	14,139,906	723,963	579,736	(165,437)	414,299	(309,664)
373000 Street Lighting and Signal Systems	25,975,908	826,034	794,863	(106,501)	688,362	(137,672)
Total Distribution Plant	\$702,512,238	\$20,551,561	\$19,443,162	(\$891,682)	\$18,551,480	(\$2,000,081)
GENERAL PLANT						
390001 Structures and Improvements	\$15,254,362	\$416,444	\$376,783	\$22,881	\$399,664	(\$16,780)
391001 Office Furniture and Equipment	2,483,509	103,562	98,844	(24,339)	74,505	(29,057)
391200 Computer Hardware	1,978,081	247,260	237,568	39,957	277,525	30,265
391300 Computer Software	537,139	59,676	56,024	7,305	63,329	3,653
392000 Transportation Equipment	1,801,353	202,652	139,064	(152,754)	(13,690)	(216,342)
393000 Stores Equipment	107,726	3,986	3,490	(2,477)	1,013	(2,973)
394000 Tools, Shop and Garage Equipment	4,092,664	150,610	137,104	(90,038)	47,066	(103,544)
395000 Laboratory Equipment	2,076,435	71,222	68,522	(25,955)	42,567	(28,655)
396000 Power Operated Equipment	3,470,219	154,425	133,603	(41,642)	91,961	(62,464)
397000 Communication Equipment	9,126,154	337,668	332,192	(183,436)	148,756	(188,912)
398000 Miscellaneous Equipment	190,122	7,054	6,350	(4,905)	1,445	(5,609)
Total General Plant	\$41,117,764	\$1,754,559	\$1,589,544	(\$455,403)	\$1,134,141	(\$620,418)
TOTAL UTILITY	\$1,522,627,165	\$42,900,344	\$42,268,341	(\$5,215,102)	\$37,053,239	(\$5,847,105)

AQUILA NETWORKS - MPS

Statement B

Comparison of Present and Proposed Accruals

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/07	2008 Annualized Accrual				
	Plant	Present	Proposed			Difference
	Investment		Whole-Life	Amortization	Total	
A	B	C	D	E	F=D+E	G=F-C
STEAM PRODUCTION						
Jeffery						
311000 Structures and Improvements	\$18,609,834	\$348,004	\$353,587	(\$232,623)	\$120,964	(\$227,040)
312000 Boiler Plant Equipment	62,134,245	1,304,819	1,273,752	(639,983)	633,769	(671,050)
314000 Turbogenerator Units	18,326,065	423,332	434,328	(78,802)	355,526	(67,806)
315000 Accessory Electric Equipment	6,454,018	152,960	116,172	(57,440)	58,732	(94,228)
316000 Miscellaneous Power Plant Equipment	1,805,608	46,765	44,960	(6,320)	38,640	(8,125)
Total Jeffery	\$107,329,770	\$2,275,880	\$2,222,799	(\$1,015,168)	\$1,207,631	(\$1,068,249)
Sibley						
311000 Structures and Improvements	\$38,928,679	\$727,966	\$1,097,789	(\$432,109)	\$665,680	(\$62,286)
312000 Boiler Plant Equipment	148,555,068	3,253,356	4,471,508	(1,173,585)	3,297,923	44,567
314000 Turbogenerator Units	58,292,814	1,358,223	1,760,443	(390,562)	1,369,881	11,658
315000 Accessory Electric Equipment	15,102,549	362,461	394,177	(167,639)	226,538	(135,923)
316000 Miscellaneous Power Plant Equipment	1,022,021	25,551	31,376	(5,723)	25,653	102
Total Sibley	\$261,901,131	\$5,727,557	\$7,755,293	(\$2,169,618)	\$5,585,675	(\$141,882)

AQUILA NETWORKS - MPS
 Depreciation Reserve Summary
 Vintage Group Procedure
 December 31, 2007

Statement C

Account Description	Plant Investment		Recorded Reserve		Computed Reserve		Reserve Imbalance	
	A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
	Amount	Amount	Amount	Ratio	Amount	Ratio	Amount	Multiple
STEAM PRODUCTION								
311000 Structures and Improvements	\$57,538,513	\$41,225,094	\$41,225,094	71.65%	\$25,401,919	44.15%	\$15,823,175	38.38%
312000 Boiler Plant Equipment	210,689,313	124,693,224	124,693,224	59.18%	80,288,727	38.11%	44,404,497	35.61%
314000 Turbogenerator Units	76,618,879	37,902,557	37,902,557	49.47%	27,203,553	35.51%	10,699,004	28.23%
315000 Accessory Electric Equipment	21,556,567	15,131,021	15,131,021	70.19%	9,861,667	45.75%	5,269,354	34.82%
316000 Miscellaneous Power Plant Equipment	2,827,629	1,082,896	1,082,896	38.30%	761,674	26.94%	321,222	29.66%
Total Steam Production Plant	\$369,230,901	\$220,034,792	\$220,034,792	59.59%	\$143,517,540	38.87%	\$76,517,253	34.78%
OTHER PRODUCTION								
341000 Structures and Improvements	\$13,718,293	\$1,604,866	\$1,604,866	11.70%	\$1,619,515	11.81%	(\$14,649)	-0.91%
342000 Fuel Holders and Accessories	8,814,573	1,871,361	1,871,361	21.23%	1,014,010	11.50%	857,351	45.81%
343000 Prime Movers	107,297,266	16,029,921	16,029,921	14.94%	11,445,054	10.67%	4,584,867	28.60%
343100 Wind Turbines	182,530	64,640	64,640	35.41%	57,781	31.66%	6,859	10.61%
344000 Generators	33,709,718	10,312,663	10,312,663	30.59%	5,943,307	17.63%	4,369,356	42.37%
345000 Accessory Electric Equipment	24,932,908	4,126,760	4,126,760	16.55%	3,047,729	12.22%	1,079,031	26.15%
346000 Miscellaneous Power Plant Equipment	150,584	2,848	2,848	1.89%	14,386	9.55%	(11,539)	-405.21%
Total Other Production	\$188,805,872	\$34,013,058	\$34,013,058	18.01%	\$23,141,781	12.26%	\$10,871,277	31.96%
TRANSMISSION PLANT								
352000 Structures and Improvements	\$6,966,236	\$1,576,559	\$1,576,559	22.63%	\$1,429,304	20.52%	\$147,255	9.34%
353000 Station Equipment	96,690,159	31,776,971	31,776,971	32.86%	20,406,076	21.10%	11,370,895	35.78%
354000 Towers and Fixtures	323,639	297,154	297,154	91.82%	226,644	70.03%	70,510	23.73%
355000 Poles and Fixtures	68,928,409	19,660,519	19,660,519	28.52%	20,587,031	29.87%	(926,512)	-4.71%
356000 Overhead Conductors and Devices	47,993,521	19,814,467	19,814,467	41.29%	18,846,256	39.27%	968,211	4.89%
358000 Underground Conductors and Devices	58,426	46,801	46,801	80.10%	35,776	61.23%	11,024	23.56%
Total Transmission Plant	\$220,960,390	\$73,172,472	\$73,172,472	33.12%	\$61,531,088	27.85%	\$11,641,383	15.91%
DISTRIBUTION PLANT								
361000 Structures and Improvements	\$7,442,639	\$1,555,011	\$1,555,011	20.89%	\$1,329,320	17.86%	\$225,690	14.51%
362000 Station Equipment	83,948,776	24,322,088	24,322,088	28.97%	13,211,421	15.74%	11,110,667	45.68%
364000 Poles, Towers and Fixtures	126,779,588	61,487,866	61,487,866	48.50%	72,601,190	57.27%	(11,113,325)	-18.07%
365000 Overhead Conductors and Devices	86,682,278	28,546,265	28,546,265	32.93%	23,221,934	26.79%	5,324,331	18.65%
366000 Underground Conduit	38,985,578	6,799,603	6,799,603	17.44%	5,531,141	14.19%	1,268,462	18.65%
367000 Underground Conductors and Devices	92,155,396	27,546,759	27,546,759	29.89%	26,138,854	28.36%	1,407,906	5.11%
368000 Line Transformers	137,834,023	49,357,547	49,357,547	35.81%	46,570,863	33.79%	2,786,684	5.65%
369001 Overhead Services	13,093,334	11,264,204	11,264,204	86.03%	10,543,316	80.52%	720,888	6.40%
369002 Underground Services	48,596,943	22,449,105	22,449,105	46.19%	20,256,606	41.68%	2,192,499	9.77%
370001 Meters	24,632,273	12,011,222	12,011,222	48.37%	8,162,038	32.87%	3,849,184	32.05%

AQUILA NETWORKS - MPS

Depreciation Reserve Summary
Vintage Group Procedure
December 31, 2007

Account Description	Plant Investment		Recorded Reserve		Computed Reserve		Reserve Imbalance	
	A	B	C	D=C/B	E	F=E/B	G=C-E	H=G/C
370002 Load Research Meters		2,045,596	2,132,067	104.23%	1,882,057	92.01%	250,010	11.73%
371000 Installations on Customers' Premises		14,139,906	7,614,629	53.85%	4,726,819	33.43%	2,887,810	37.92%
373000 Street Lighting and Signal Systems		25,975,908	7,875,745	30.32%	4,848,861	18.67%	3,026,883	38.43%
Total Distribution Plant		\$702,512,238	\$262,962,110	37.43%	\$239,024,421	34.02%	\$23,937,689	9.10%
GENERAL PLANT								
390001 Structures and Improvements		\$15,254,362	\$3,752,378	24.60%	\$4,456,054	29.21%	(\$703,676)	-18.75%
391001 Office Furniture and Equipment		2,483,509	1,538,025	61.93%	1,230,624	49.55%	307,400	19.99%
391200 Computer Hardware		1,978,081	540,368	27.32%	747,032	37.77%	(206,664)	-38.25%
391300 Computer Software		537,139	212,954	39.65%	250,366	46.61%	(37,412)	-17.57%
392000 Transportation Equipment		1,801,353	1,774,665	98.52%	1,070,124	59.41%	704,541	39.70%
393000 Stores Equipment		107,726	89,617	83.19%	45,052	41.82%	44,566	49.73%
394000 Tools, Shop and Garage Equipment		4,092,664	3,019,423	73.78%	958,549	23.42%	2,060,874	68.25%
395000 Laboratory Equipment		2,076,435	1,309,773	63.08%	845,435	40.72%	464,338	35.45%
396000 Power Operated Equipment		3,470,219	1,943,509	56.01%	1,331,907	38.38%	611,602	31.47%
397000 Communication Equipment		9,126,154	7,118,451	78.00%	4,639,931	50.84%	2,478,521	34.82%
398000 Miscellaneous Equipment		190,122	160,564	84.45%	92,940	48.88%	67,625	42.12%
Total General Plant		\$41,117,764	\$21,459,728	52.19%	\$15,668,013	38.11%	\$5,791,714	26.99%
TOTAL UTILITY		\$1,522,627,165	\$611,642,159	40.17%	\$482,882,843	31.71%	\$128,759,316	21.05%
STEAM PRODUCTION								
Jeffery								
311000 Structures and Improvements		\$18,609,834	\$15,186,895	81.61%	\$7,960,922	42.78%	\$7,225,974	47.58%
312000 Boiler Plant Equipment		62,134,245	43,414,785	69.87%	23,597,405	37.98%	19,817,380	45.65%
314000 Turbogenerator Units		18,326,065	7,588,486	41.41%	5,114,873	27.91%	2,473,613	32.60%
315000 Accessory Electric Equipment		6,454,018	4,684,115	72.58%	2,900,112	44.93%	1,784,002	38.09%
316000 Miscellaneous Power Plant Equipment		1,805,608	614,649	34.04%	418,116	23.16%	196,534	31.97%
Total Jeffery		\$107,329,770	\$71,488,930	66.61%	\$39,991,427	37.26%	\$31,497,503	44.06%
Sibley								
311000 Structures and Improvements		\$38,928,679	\$26,038,198	66.89%	\$17,440,997	44.80%	\$8,597,201	33.02%
312000 Boiler Plant Equipment		148,555,068	81,278,440	54.71%	56,691,323	38.16%	24,587,117	30.25%
314000 Turbogenerator Units		58,292,814	30,314,071	52.00%	22,088,680	37.89%	8,225,391	27.13%
315000 Accessory Electric Equipment		15,102,549	10,446,907	69.17%	6,961,555	46.10%	3,485,352	33.36%
316000 Miscellaneous Power Plant Equipment		1,022,021	468,247	45.82%	343,558	33.62%	124,689	26.63%
Total Sibley		\$261,901,131	\$148,545,863	56.72%	\$103,526,113	39.53%	\$45,019,750	30.31%

AQUILA NETWORKS - MPS
Average Net Salvage

Account Description A	Plant Investment C		Survivors D-B-C		Salvage Rate E F		Net Salvage H-F-D		Average Rate J-I/B
	Additions B	Retirements C	Survivors D-B-C	Realized E	Future F	Realized G-E-C	Future H-F-D	Total I-G-H	
STEAM PRODUCTION									
311000 Structures and Improvements	\$59,133,178	\$1,594,665	\$57,538,513	-24.8%	-1.3%	(\$395,927)	(\$744,583)	(\$1,140,510)	-1.9%
312000 Boiler Plant Equipment	235,454,183	24,764,870	210,689,313	-35.9%	-1.3%	(8,897,724)	(2,690,388)	(11,588,112)	-4.9%
314000 Turbogenerator Units	89,978,272	13,359,393	76,618,879	-19.7%	-1.2%	(2,629,930)	(952,764)	(3,582,694)	-4.0%
315000 Accessory Electric Equipment	26,030,329	4,473,762	21,556,567	-17.9%	-0.7%	(801,532)	(142,247)	(943,779)	-3.6%
316000 Miscellaneous Power Plant Equipment	3,040,784	213,155	2,827,629	-22.9%	-0.7%	(48,777)	(20,577)	(69,354)	-2.3%
Total Steam Production Plant	\$413,636,746	\$44,405,845	\$369,230,901	-28.8%	-1.2%	(\$12,773,890)	(\$4,550,559)	(\$17,324,449)	-4.2%
OTHER PRODUCTION									
341000 Structures and Improvements	\$13,927,597	\$209,304	\$13,718,293	-3.6%	-0.7%	(\$7,535)	(\$96,028)	(\$103,563)	-0.7%
342000 Fuel Holders and Accessories	8,870,822	56,249	8,814,573	-42.0%	-0.7%	(23,625)	(61,702)	(85,327)	-1.0%
343000 Prime Movers	112,461,085	5,163,819	107,297,266	-5.9%	-0.7%	(304,665)	(751,081)	(1,055,746)	-0.9%
343100 Wind Turbines	182,530		182,530		-0.4%	(730)	(730)	(730)	-0.4%
344000 Generators	34,761,074	1,051,356	33,709,718	-3.9%	-0.7%	(41,003)	(235,968)	(276,971)	-0.8%
345000 Accessory Electric Equipment	25,085,684	152,776	24,932,908	-13.5%	-0.7%	(20,625)	(174,530)	(195,155)	-0.8%
346000 Miscellaneous Power Plant Equipment	157,528	6,944	150,584						
Total Other Production	\$195,446,320	\$6,640,448	\$188,805,872	-6.0%	-0.7%	(\$397,452)	(\$1,320,039)	(\$1,717,492)	-0.9%
TRANSMISSION PLANT									
352000 Structures and Improvements	\$7,026,704	\$60,468	\$6,966,236	4.1%	-5.0%	\$2,479	(\$348,312)	(\$345,833)	-4.9%
353000 Station Equipment	102,598,449	5,908,290	96,690,159	-3.5%	5.0%	(206,790)	4,834,508	4,627,718	4.5%
354000 Towers and Fixtures	352,679	29,040	323,639		-10.0%		(32,364)	(32,364)	-9.2%
355000 Poles and Fixtures	74,005,201	5,076,792	68,928,409	-64.7%	-60.0%	(3,284,684)	(41,357,045)	(44,641,730)	-60.3%
356000 Overhead Conductors and Devices	50,960,857	2,967,336	47,993,521	-56.2%	-50.0%	(1,667,643)	(23,996,761)	(25,664,403)	-50.4%
358000 Underground Conductors and Devices	58,426		58,426		-20.0%		(11,685)	(11,685)	-20.0%
Total Transmission Plant	\$235,002,316	\$14,041,926	\$220,960,390	-36.7%	-27.6%	(\$5,156,638)	(\$60,911,659)	(\$66,068,297)	-28.1%
DISTRIBUTION PLANT									
361000 Structures and Improvements	\$7,539,480	\$96,841	\$7,442,639	12.2%		\$11,815		\$11,815	0.2%
362000 Station Equipment	94,913,609	10,964,833	83,948,776	5.3%	5.0%	581,136	4,197,439	4,778,575	5.0%
364000 Poles, Towers and Fixtures	135,854,704	9,075,116	126,779,588	-74.6%	-70.0%	(6,770,037)	(88,745,712)	(95,515,748)	-70.3%
365000 Overhead Conductors and Devices	94,745,878	8,063,600	86,682,278	-33.1%	-30.0%	(2,669,052)	(26,004,683)	(28,673,735)	-30.3%
366000 Underground Conduit	39,897,526	911,948	38,985,578	-15.1%	-10.0%	(137,704)	(3,898,558)	(4,036,262)	-10.1%
367000 Underground Conductors and Devices	95,712,937	3,557,541	92,155,396	-16.0%	-15.0%	(569,207)	(13,823,309)	(14,392,516)	-15.0%
368000 Line Transformers	160,757,361	22,923,338	137,834,023	-13.3%	-10.0%	(3,048,804)	(13,783,402)	(16,832,206)	-10.5%
369001 Overhead Services	13,685,166	591,832	13,093,334	-226.0%	-100.0%	(1,337,540)	(13,093,334)	(14,430,874)	-105.4%
369002 Underground Services	49,058,382	461,439	48,596,943	-21.6%	-20.0%	(99,671)	(9,719,389)	(9,819,059)	-20.0%
370001 Meters	28,444,891	3,612,618	24,832,273	-5.6%	-5.0%	(202,307)	(1,241,614)	(1,443,920)	-5.1%
370002 Load Research Meters	2,330,669	285,073	2,045,596						
371000 Installations on Customers' Premises	16,945,885	2,805,979	14,139,906	-20.3%	-5.0%	(569,614)	(706,995)	(1,276,609)	-7.5%
373000 Street Lighting and Signal Systems	33,036,147	7,060,239	25,975,908	-5.7%	-5.0%	(402,434)	(1,298,795)	(1,701,229)	-5.1%
Total Distribution Plant	\$772,922,635	\$70,410,397	\$702,512,238	-21.6%	-23.9%	(\$15,213,417)	(\$168,118,355)	(\$183,331,770)	-23.7%

AQUILA NETWORKS - MPS
Average Net Salvage

Statement D

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Average Rate J=I/B
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E-C	Future H=F-D	
GENERAL PLANT								
390001 Structures and Improvements	\$17,372,097	\$2,117,735	\$15,254,362	-72.6%	-5.0%	(\$1,537,476)	(\$762,718)	-13.2%
391001 Office Furniture and Equipment	2,616,157	132,648	2,483,509	-6.2%		(8,224)		-0.3%
391200 Computer Hardware	3,705,081	1,727,000	1,978,081	-0.4%		(6,908)		-0.2%
391300 Computer Software	627,112	89,973	537,139					
392000 Transportation Equipment	4,176,717	2,375,364	1,801,353	7.6%	5.0%	180,528	90,068	6.5%
393000 Stores Equipment	177,362	69,636	107,726					
394000 Tools, Shop and Garage Equipment	5,600,630	1,507,966	4,092,664	-2.5%		(37,699)		-0.7%
395000 Laboratory Equipment	2,485,040	408,605	2,076,435	3.3%		13,484		0.5%
396000 Power Operated Equipment	4,233,431	763,212	3,470,219	4.0%	5.0%	30,528	173,511	4.8%
397000 Communication Equipment	10,562,254	1,436,100	9,126,154	-0.7%		(10,053)		-0.1%
398000 Miscellaneous Equipment	254,748	64,626	190,122	9.1%	5.0%	5,881	9,506	6.0%
Total General Plant	\$51,810,629	\$10,692,865	\$41,117,764	-12.8%	-1.2%	(\$1,369,939)	(\$489,633)	-3.6%
TOTAL UTILITY	\$1,668,818,646	\$146,191,481	\$1,522,627,165	-23.9%	-15.5%	(\$34,911,337)	(\$235,390,243)	-16.2%
STEAM PRODUCTION								
Jeffery								
311000 Structures and Improvements	\$18,749,094	\$139,260	\$18,609,834	-40.8%	-1.7%	(\$56,818)	(\$316,367)	-2.0%
312000 Boiler Plant Equipment	68,436,616	6,302,371	62,134,245	-15.8%	-1.7%	(995,775)	(1,056,282)	-3.0%
314000 Turbogenerator Units	23,295,648	4,969,583	18,326,065	-20.0%	-1.7%	(993,917)	(311,543)	-5.6%
315000 Accessory Electric Equipment	6,747,955	293,937	6,454,018	-40.9%	-0.8%	(120,220)	(51,632)	-2.5%
316000 Miscellaneous Power Plant Equipment	1,906,068	100,460	1,805,608	-49.9%	-0.8%	(50,130)	(14,445)	-3.4%
Total Jeffery	\$119,135,381	\$11,805,611	\$107,329,770	-18.8%	-1.6%	(\$2,216,859)	(\$1,750,269)	-3.3%
Sibley								
311000 Structures and Improvements	\$40,384,084	\$1,455,405	\$38,928,679	-23.3%	-1.1%	(\$339,109)	(\$428,215)	-1.9%
312000 Boiler Plant Equipment	167,017,567	18,462,499	148,555,068	-42.8%	-1.1%	(7,901,950)	(1,634,106)	-5.7%
314000 Turbogenerator Units	66,682,624	8,389,810	58,292,814	-19.5%	-1.1%	(1,636,013)	(641,221)	-3.4%
315000 Accessory Electric Equipment	19,282,374	4,179,825	15,102,549	-16.3%	-0.6%	(681,311)	(90,615)	-4.0%
316000 Miscellaneous Power Plant Equipment	1,134,716	112,695	1,022,021	1.2%	-0.6%	1,352	(6,132)	-0.4%
Total Sibley	\$294,501,365	\$32,600,234	\$261,901,131	-32.4%	-1.1%	(\$10,557,031)	(\$2,800,290)	-4.5%

Statement E

AQUILA NETWORKS - MPS

Future Net Salvage
Steam Production

Account Description	12/31/07 Plant Investment		Future Retirements		Net Salvage Rate		Future Net Salvage		Future Rate	
	A	B	C	D=B-C	E	F	G=C-E	H=D*F		I=G+H
STEAM PRODUCTION										
Jeffery										
311000 Structures and Improvements	\$18,609,834		\$1,589,780	\$17,020,054	-20.0%		(\$317,956)	(\$317,956)	-1.7%	
312000 Boiler Plant Equipment	62,134,245		5,275,701	56,858,544	-20.0%		(1,055,140)	(1,055,140)	-1.7%	
314000 Turbogenerator Units	18,326,065		1,532,143	16,793,922	-20.0%		(306,429)	(306,429)	-1.7%	
315000 Accessory Electric Equipment	6,454,018		547,331	5,906,687	-10.0%		(54,733)	(54,733)	-0.8%	
316000 Miscellaneous Power Plant Equipment	1,805,608		149,328	1,656,280	-10.0%		(14,933)	(14,933)	-0.8%	
Total Jeffery	\$107,329,770		\$9,094,283	\$98,235,487	-19.2%		(\$1,749,191)	(\$1,749,191)	-1.6%	
Sibley										
311000 Structures and Improvements	\$38,928,679		\$2,056,974	\$36,871,705	-20.0%		(\$411,395)	(\$411,395)	-1.1%	
312000 Boiler Plant Equipment	148,555,068		8,179,766	140,375,302	-20.0%		(1,635,953)	(1,635,953)	-1.1%	
314000 Turbogenerator Units	58,292,814		3,209,953	55,082,861	-20.0%		(641,991)	(641,991)	-1.1%	
315000 Accessory Electric Equipment	15,102,549		846,588	14,255,961	-10.0%		(84,659)	(84,659)	-0.6%	
316000 Miscellaneous Power Plant Equipment	1,022,021		58,665	963,356	-10.0%		(5,867)	(5,867)	-0.6%	
Total Sibley	\$261,901,131		\$14,351,946	\$247,549,185	-19.4%		(\$2,779,864)	(\$2,779,864)	-1.1%	
OTHER PRODUCTION										
341000 Structures and Improvements	\$13,718,293		\$1,967,880	\$11,750,413	-5.0%		(\$98,394)	(\$98,394)	-0.7%	
342000 Fuel Holders and Accessories	8,814,573		1,173,233	7,641,340	-5.0%		(58,662)	(58,662)	-0.7%	
343000 Prime Movers	107,297,266		15,324,080	91,973,186	-5.0%		(766,204)	(766,204)	-0.7%	
343100 Wind Turbines	182,530		16,197	166,333	-5.0%		(810)	(810)	-0.4%	
344000 Generators	33,709,718		4,545,739	29,163,979	-5.0%		(227,287)	(227,287)	-0.7%	
345000 Accessory Electric Equipment	24,932,908		3,578,837	21,354,071	-5.0%		(178,942)	(178,942)	-0.7%	
346000 Miscellaneous Power Plant Equipment	150,584		23,812	126,772	-5.0%					
Total Other Production	\$188,805,872		\$26,629,778	\$162,176,094	-5.0%		(\$1,330,298)	(\$1,330,298)	-0.7%	

AQUILA NETWORKS - MPS
Present and Proposed Parameters
Vintage Group Procedure

Account Description	Present Parameters						Proposed Parameters (at December 31, 2007)					
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
A	B	C	D	E	F	G	H	I	J	K	L	M
STEAM PRODUCTION												
311000 Structures and Improvements								40.41	22.66	-1.9	-1.3	
312000 Boiler Plant Equipment								38.53	23.21	-4.9	-1.3	
314000 Turbogenerator Units								36.20	22.89	-4.0	-1.2	
315000 Accessory Electric Equipment								43.82	23.24	-3.6	-0.7	
316000 Miscellaneous Power Plant Equipment								37.83	27.26	-2.3	-0.7	
Total Steam Production Plant								38.56	23.09	-4.2	-1.2	
OTHER PRODUCTION												
341000 Structures and Improvements	60.00	R0.5	60.00		-4.9	-4.9	2036	100-SC	29.94	26.43	-0.7	-0.7
342000 Fuel Holders and Accessories	34.00	S6	34.00		-4.9	-4.9	2034	100-SC	27.98	24.71	-1.0	-0.7
343000 Prime Movers	22.00	R2.5	22.00		-5.8	-5.8	2036	100-SC	29.62	26.43	-0.9	-0.7
343100 Wind Turbines	22.00	R2.5	22.00		-5.0	-5.0	2025	100-SC	24.39	16.70	-0.4	-0.4
344000 Generators	28.00	R4	28.00		-6.4	-6.4	2034	100-SC	29.96	24.69	-0.8	-0.7
345000 Accessory Electric Equipment	37.00	R2.5	37.00		-5.4	-5.4	2036	100-SC	30.10	26.42	-0.8	-0.7
346000 Miscellaneous Power Plant Equipment	28.00	S3	28.00				2039	100-SC	32.03	28.97	-0.9	-0.7
Total Other Production								29.68	26.03	-0.9	-0.7	
TRANSMISSION PLANT												
352000 Structures and Improvements	60.00	R4	60.00		-10.0	-10.0	60.00	R4	60.06	48.37	-4.9	-5.0
353000 Station Equipment	60.00	R2	60.00		-2.0	-2.0	60.00	R2	59.94	46.38	4.5	5.0
354000 Towers and Fixtures	54.00	L5	54.00				54.00	L5	52.51	19.22	-9.2	-10.0
355000 Poles and Fixtures	55.00	S0.5	55.00		-61.0	-61.0	55.00	S0.5	55.05	44.69	-60.3	-60.0
356000 Overhead Conductors and Devices	62.00	R2.5	62.00		-44.0	-44.0	62.00	R2.5	61.99	45.64	-50.4	-50.0
358000 Underground Conductors and Devices	49.00	S1.5	49.00		-22.0	-22.0	50.00	S1.5	51.07	25.01	-20.0	-20.0
Total Transmission Plant								58.72	45.68	-28.1	-27.6	
DISTRIBUTION PLANT												
361000 Structures and Improvements	62.00	R3	62.00				62.00	R3	62.16	51.16	0.2	
362000 Station Equipment	48.00	R1	48.00				55.00	R1	54.51	45.48	5.0	5.0
364000 Poles, Towers and Fixtures	46.00	L4	46.00		-79.0	-79.0	46.00	S3	46.18	30.57	-70.3	-70.0
365000 Overhead Conductors and Devices	60.00	S1.5	60.00		-31.0	-31.0	60.00	S0.5	59.98	47.51	-30.3	-30.0
366000 Underground Conduit	66.00	R2	66.00		-12.0	-12.0	66.00	R2	66.04	57.47	-10.1	-10.0
367000 Underground Conductors and Devices	49.00	S1.5	49.00		-22.0	-22.0	47.00	S2	46.91	35.34	-15.0	-15.0
368000 Line Transformers	33.00	R2	33.00		-14.0	-14.0	35.00	S1.5	34.87	24.05	-10.5	-10.0
369001 Overhead Services	55.00	R4	55.00		-100.0	-100.0	55.00	R4	55.22	32.12	-105.4	-100.0
369002 Underground Services	38.00	R5	38.00		-16.0	-16.0	38.00	R5	38.03	24.82	-20.0	-20.0
370001 Meters	53.00	S1	53.00		-6.0	-6.0	53.00	S1	53.11	36.45	-5.1	-5.0

AQUILA NETWORKS - MPS
Present and Proposed Parameters
Vintage Group Procedure

Account Description	Present Parameters						Proposed Parameters (at December 31, 2007)					
	A	B	C	D	E	F	G	H	I	J	K	L
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
370002 Load Research Meters	14.00	S5	14.00				14.00	S5	15.01	1.20		
371000 Installations on Customers' Premises	26.00	R1.5	26.00		-33.0	-33.0	26.00	R1.5	26.24	17.47	-7.5	-5.0
373000 Street Lighting and Signal Systems	34.00	L0	34.00		-8.0	-8.0	34.00	L0	34.33	28.20	-5.1	-5.0
Total Distribution Plant									<u>44.54</u>	<u>32.62</u>	<u>-23.7</u>	<u>-23.9</u>
GENERAL PLANT												
390001 Structures and Improvements	45.00	R1.5	45.00		-23.0	-23.0	45.00	R1.5	45.75	30.63	-13.2	-5.0
391001 Office Furniture and Equipment	24.00	L4	24.00				25.00	R4	25.23	12.69	-0.3	
391200 Computer Hardware	8.00	R0.5	8.00				8.00	L0	8.34	5.18	-0.2	
391300 Computer Software	9.00	S1.5	9.00				9.00	S1.5	9.59	5.12		
392000 Transportation Equipment	8.00	S6	8.00		10.0	10.0	10.00	L2	12.11	4.61	6.5	5.0
393000 Stores Equipment	27.00	L1.5	27.00				28.00	L0	30.87	17.96		
394000 Tools, Shop and Garage Equipment	28.00	L0	28.00		-3.0	-3.0	30.00	SC	30.10	22.89	-0.7	
395000 Laboratory Equipment	28.00	R2.5	28.00		4.0	4.0	30.00	S1	30.16	17.97	0.5	
396000 Power Operated Equipment	22.00	R4	22.00		2.0	2.0	24.00	L2	24.70	14.69	4.8	5.0
397000 Communication Equipment	27.00	S2	27.00				27.00	S2	27.49	13.50	-0.1	
398000 Miscellaneous Equipment	24.00	L3	24.00		11.0	11.0	27.00	L2	28.17	13.82	6.0	5.0
Total General Plant									<u>26.34</u>	<u>15.83</u>	<u>-3.6</u>	<u>-1.2</u>
TOTAL UTILITY									<u>41.12</u>	<u>29.64</u>	<u>-16.2</u>	<u>-15.5</u>
STEAM PRODUCTION												
Jeffery												
311000 Structures and Improvements	54.00	R4	54.00		-0.8	-0.8	2040	200-SC	53.82	31.09	-2.0	-1.7
312000 Boiler Plant Equipment	48.00	R1.5	48.00		-1.0	-1.0	2040	200-SC	50.27	31.10	-3.0	-1.7
314000 Turbogenerator Units	44.00	R2.5	44.00		-1.7	-1.7	2040	200-SC	44.55	31.13	-5.6	-1.7
315000 Accessory Electric Equipment	43.00	S0.5	43.00		-1.8	-1.8	2040	200-SC	57.08	31.11	-2.5	-0.8
316000 Miscellaneous Power Plant Equipment	40.00	R3	40.00		-3.4	-3.4	2040	200-SC	41.47	31.14	-3.4	-0.8
Total Jeffery									<u>49.93</u>	<u>31.11</u>	<u>-3.3</u>	<u>-1.6</u>
Sibley												
311000 Structures and Improvements	54.00	R4	54.00		-1.1	-1.1	2028	200-SC	36.11	19.95	-1.9	-1.1
312000 Boiler Plant Equipment	48.00	R1.5	48.00		-5.2	-5.2	2029	200-SC	35.10	20.90	-5.7	-1.1
314000 Turbogenerator Units	44.00	R2.5	44.00		-2.6	-2.6	2029	200-SC	34.19	20.90	-3.4	-1.1
315000 Accessory Electric Equipment	43.00	S0.5	43.00		-3.0	-3.0	2029	200-SC	39.86	20.89	-4.0	-0.6
316000 Miscellaneous Power Plant Equipment	40.00	R3	40.00		-0.1	-0.1	2030	200-SC	32.75	21.85	-0.4	-0.6
Total Sibley									<u>35.27</u>	<u>20.77</u>	<u>-4.5</u>	<u>-1.1</u>

Statements A through F

AQUILA NETWORKS - L&P

Statement A

Comparison of Present and Proposed Accrual Rates

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Present			Proposed				
	Avg. Life B	Avg. Net Salvage C	Accrual Rate D	Avg. Life E	Avg. Net Salvage F	W/L Rate G	Amortization H	R/L Rate I=G+H
STEAM PRODUCTION								
311000 Structures and Improvements			1.89%	36.19	-2.8%	2.84%	-0.28%	2.57%
312001 Boiler Plant Equipment			2.11%	38.50	-2.0%	2.66%	-1.10%	1.56%
314000 Turbogenerator Units			2.32%	40.44	-4.0%	2.58%	-0.92%	1.65%
315000 Accessory Electric Equipment			2.35%	38.45	-1.4%	2.64%	-1.07%	1.57%
316000 Miscellaneous Power Plant Equipment			2.57%	39.16	-5.1%	2.63%	-1.53%	1.10%
Total Steam Production Plant			2.14%	38.52	-2.4%	2.67%	-0.97%	1.70%
OTHER PRODUCTION								
341000 Structures and Improvements	60.00	-5.0%	1.75%	40.67	-0.7%	2.48%	-1.76%	0.72%
342000 Fuel Holders and Accessories	34.00	-5.0%	3.09%	49.28	-0.7%	2.04%	-2.07%	-0.03%
343000 Prime Movers	22.00	-5.1%	4.78%	38.50	-0.9%	2.62%	-2.66%	-0.04%
344000 Generators	28.00	-15.2%	4.11%	40.04	-11.7%	2.79%	-2.78%	0.01%
345000 Accessory Electric Equipment	37.00	-5.0%	2.84%	39.91	-1.2%	2.54%	-1.11%	1.43%
Total Other Production			4.21%	39.35	-3.1%	2.61%	-2.48%	0.13%
TRANSMISSION PLANT								
352000 Structures and Improvements	60.00	-10.0%	1.83%	60.03	-10.1%	1.83%	-0.40%	1.43%
353000 Station Equipment	60.00	-2.0%	1.70%	36.06	5.3%	2.63%	-0.22%	2.41%
355000 Poles and Fixtures	55.00	-61.0%	2.93%	55.84	-30.1%	2.33%	-0.99%	1.34%
356000 Overhead Conductors and Devices	62.00	-44.0%	2.32%	62.46	-17.6%	1.88%	-0.75%	1.13%
357000 Underground Conduit	66.00	-12.0%	1.70%	66.28	-12.0%	1.69%	-0.09%	1.60%
358000 Underground Conductors and Devices	49.00	-22.0%	2.49%	49.69	-22.0%	2.46%	-1.30%	1.16%
Total Transmission Plant			2.27%	46.89	-12.1%	2.33%	-0.61%	1.71%
DISTRIBUTION PLANT								
361000 Structures and Improvements	62.00		1.61%	40.04	-0.3%	2.50%	0.12%	2.62%
362000 Station Equipment	48.00		2.08%	55.71	-0.3%	1.80%	-0.61%	1.19%
364000 Poles, Towers and Fixtures	46.00	-79.0%	3.89%	50.09	-80.5%	3.60%	0.35%	3.95%
365000 Overhead Conductors and Devices	60.00	-31.0%	2.18%	60.45	-23.7%	2.05%	-0.28%	1.77%
366000 Underground Conduit	66.00	-12.0%	1.70%	66.08	-12.3%	1.70%	-0.05%	1.65%
367000 Underground Conductors and Devices	49.00	-22.0%	2.49%	58.11	-5.1%	1.81%	-0.11%	1.70%
368000 Line Transformers	33.00	-14.0%	3.45%	45.21	-10.0%	2.43%	-0.70%	1.73%
369001 Overhead Services	55.00	-100.0%	3.64%	55.29	-106.5%	3.73%	0.28%	4.01%
369002 Underground Services	38.00	-16.0%	3.05%	38.01	-20.1%	3.16%	-0.08%	3.08%
370001 Meters	53.00	-6.0%	2.00%	60.33	-4.6%	1.73%	-0.76%	0.97%
371000 Installations on Customers' Premises	26.00	-33.0%	5.12%	35.32	-3.5%	2.93%	-1.00%	1.93%
373000 Street Lighting and Signal Systems	34.00	-8.0%	3.18%	34.42	-4.8%	3.04%	-0.82%	2.22%
Total Distribution Plant			2.84%	50.66	-22.5%	2.42%	-0.32%	2.10%
GENERAL PLANT								
390001 Structures and Improvements	45.00	-23.0%	2.73%	46.71	-5.1%	2.25%	0.62%	2.87%
391001 Office Furniture and Equipment	24.00		4.17%	19.81	1.3%	4.98%	1.06%	6.04%
391200 Computer Hardware	8.00		12.50%	11.46	3.0%	8.46%	-2.03%	6.43%
391300 Computer Software	9.00		11.11%	9.77	-0.1%	10.25%	-6.03%	4.22%
392000 Transportation Equipment	8.00	10.0%	11.25%	14.57	16.9%	5.70%	-8.07%	-2.37%
393000 Stores Equipment	27.00		3.70%	28.18	0.2%	3.54%	-4.97%	-1.43%
394000 Tools, Shop and Garage Equipment	28.00	-3.0%	3.68%	30.13	-8.2%	3.59%	-1.36%	2.23%
395000 Laboratory Equipment	28.00	4.0%	3.43%	29.31	0.2%	3.40%	-1.13%	2.27%
396000 Power Operated Equipment	22.00	2.0%	4.45%	27.67	7.1%	3.36%	-1.06%	2.30%
397000 Communication Equipment	27.00		3.70%	26.62	-0.7%	3.78%	-0.47%	3.31%
398000 Miscellaneous Equipment	24.00	11.0%	3.71%	29.56	-6.3%	3.60%	-0.77%	2.83%
Total General Plant			5.19%	24.37	2.9%	4.01%	-1.36%	2.64%
TOTAL ELECTRIC			2.68%	42.58	-11.4%	2.59%	-0.74%	1.85%

AQUILA NETWORKS - L&P

Statement A

Comparison of Present and Proposed Accrual Rates

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Account Description A	Present			Proposed				
	Avg. Life B	Avg. Net Salvage C	Accrual Rate D	Avg. Life E	Avg. Net Salvage F	W/L Rate G	Amortization H	R/L Rate I=G+H
INDUSTRIAL STEAM PRODUCTION								
311009 Structures and Improvements	45.00		2.22%	82.23	-27.6%	1.55%	4.35%	5.90%
312009 Boiler Plant Equipment	45.00		2.22%	27.11	-9.4%	4.04%	0.04%	4.08%
315009 Accessory Electric Equipment	38.00		2.63%	40.54	-0.9%	2.49%	2.71%	5.20%
375009 Structures and Improvements	45.00		2.22%	32.29	-3.2%	3.20%	0.20%	3.40%
376009 Mains	44.00		2.27%	39.60	-3.4%	2.61%	-0.45%	2.16%
379009 Measuring and Regulating Equipment	44.00		2.27%	36.69	-2.2%	2.79%	0.02%	2.81%
380009 Services	44.00		2.27%	42.97	-0.3%	2.33%	-1.78%	0.55%
381009 Meters	25.00		4.00%	32.71	-0.7%	3.08%	-0.46%	2.62%
Total Industrial Steam Production			2.46%	35.30	-4.2%	2.96%	-0.19%	2.77%
TOTAL L&P			2.68%	42.50	-11.3%	2.59%	-0.73%	1.86%
STEAM PRODUCTION								
<u>Lake Road</u>								
311000 Structures and Improvements	54.00	-2.7%	1.90%	33.68	-3.5%	3.07%	-0.21%	2.86%
312001 Boiler Plant Equipment	48.00	-3.7%	2.16%	33.50	-4.3%	3.11%	-0.99%	2.12%
314000 Turbogenerator Units	44.00	-2.6%	2.33%	35.83	-5.2%	2.94%	-0.91%	2.03%
315000 Accessory Electric Equipment	43.00	-1.8%	2.37%	35.61	-2.5%	2.88%	-1.55%	1.33%
316000 Miscellaneous Power Plant Equipment	40.00	-15.8%	2.90%	37.95	-16.7%	3.08%	-2.77%	0.31%
Total Lake Road			2.16%	34.01	-4.3%	3.06%	-0.88%	2.18%
<u>latan</u>								
311000 Structures and Improvements	54.00	0.5%	1.84%	47.90	-0.5%	2.10%	-0.49%	1.61%
312001 Boiler Plant Equipment	48.00	2.3%	2.04%	47.86	0.9%	2.07%	-1.24%	0.83%
314000 Turbogenerator Units	44.00	-1.2%	2.30%	49.04	-2.2%	2.08%	-0.94%	1.14%
315000 Accessory Electric Equipment	43.00	-0.6%	2.34%	40.14	-0.9%	2.51%	-0.81%	1.70%
316000 Miscellaneous Power Plant Equipment	40.00	0.6%	2.49%	39.45		2.53%	-1.24%	1.29%
Total latan			2.11%	46.91	0.1%	2.13%	-1.09%	1.04%

AQUILA NETWORKS - L&P

Comparison of Present and Proposed Accruals

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Statement B

Account Description	12/31/07 Plant Investment	2008 Annualized Accrual					Difference
		Present	Proposed			Total	
			Whole-Life	Amortization			
A	B	C	D	E	F=D+E	G=F-C	
STEAM PRODUCTION							
311000 Structures and Improvements	\$18,706,701	\$352,804	\$531,895	(\$51,525)	\$480,370	\$127,566	
312001 Boiler Plant Equipment	97,466,506	2,054,615	2,592,143	(1,070,464)	1,521,679	(532,936)	
314000 Turbogenerator Units	26,376,809	611,233	679,549	(243,375)	436,174	(175,059)	
315000 Accessory Electric Equipment	11,226,746	263,872	296,175	(119,704)	176,471	(87,401)	
316000 Miscellaneous Power Plant Equipment	1,133,423	29,102	29,857	(17,339)	12,518	(16,584)	
Total Steam Production Plant	\$154,910,185	\$3,311,626	\$4,129,619	(\$1,502,407)	\$2,627,212	(\$684,414)	
OTHER PRODUCTION							
341000 Structures and Improvements	\$1,477,027	\$25,848	\$36,630	(\$25,995)	\$10,635	(\$15,213)	
342000 Fuel Holders and Accessories	607,317	18,766	12,389	(12,571)	(182)	(18,948)	
343000 Prime Movers	10,926,123	522,269	286,264	(290,634)	(4,370)	(526,639)	
344000 Generators	3,107,235	127,707	86,692	(86,381)	311	(127,396)	
345000 Accessory Electric Equipment	1,148,057	32,605	29,161	(12,744)	16,417	(16,188)	
Total Other Production	\$17,265,759	\$727,195	\$451,136	(\$428,325)	\$22,811	(\$704,384)	
TRANSMISSION PLANT							
352000 Structures and Improvements	\$384,008	\$7,027	\$7,027	(\$1,536)	\$5,491	(\$1,536)	
353000 Station Equipment	12,058,696	204,998	317,144	(26,529)	290,615	85,617	
355000 Poles and Fixtures	9,954,074	291,654	231,930	(98,545)	133,385	(158,269)	
356000 Overhead Conductors and Devices	7,758,331	179,993	145,857	(58,188)	87,669	(92,324)	
357000 Underground Conduit	16,148	275	273	(15)	258	(17)	
358000 Underground Conductors and Devices	31,692	789	780	(412)	368	(421)	
Total Transmission Plant	\$30,202,949	\$684,736	\$703,011	(\$185,225)	\$517,786	(\$166,950)	
DISTRIBUTION PLANT							
361000 Structures and Improvements	\$2,082,734	\$33,532	\$52,068	\$2,500	\$54,568	\$21,036	
362000 Station Equipment	35,556,123	739,567	640,010	(216,892)	423,118	(316,449)	
364000 Poles, Towers and Fixtures	27,428,454	1,066,967	987,424	96,000	1,083,424	16,457	
365000 Overhead Conductors and Devices	22,790,374	496,830	467,203	(63,813)	403,390	(93,440)	
366000 Underground Conduit	7,551,120	128,369	128,369	(3,776)	124,593	(3,776)	
367000 Underground Conductors and Devices	16,562,355	412,403	299,779	(18,219)	281,560	(130,843)	
368000 Line Transformers	31,664,301	1,092,418	769,443	(221,651)	547,792	(544,626)	
369001 Overhead Services	4,218,690	153,560	157,357	11,812	169,169	15,609	
369002 Underground Services	10,426,575	318,011	329,480	(8,341)	321,139	3,128	
370001 Meters	7,260,382	145,208	125,605	(55,179)	70,426	(74,782)	
371000 Installations on Customers' Premises	4,205,172	215,305	123,212	(42,052)	81,160	(134,145)	
373000 Street Lighting and Signal Systems	4,953,139	157,510	150,575	(40,615)	109,960	(47,550)	
Total Distribution Plant	\$174,699,419	\$4,959,680	\$4,230,525	(\$560,226)	\$3,670,299	(\$1,289,381)	
GENERAL PLANT							
390001 Structures and Improvements	\$6,652,972	\$181,626	\$149,692	\$41,248	\$190,940	\$9,314	
391001 Office Furniture and Equipment	927,871	38,692	46,208	9,835	56,043	17,351	
391200 Computer Hardware	1,266,930	158,366	107,182	(25,718)	81,464	(76,902)	
391300 Computer Software	688,311	76,471	70,552	(41,505)	29,047	(47,424)	
392000 Transportation Equipment	1,959,322	220,424	111,681	(158,117)	(46,436)	(266,860)	
393000 Stores Equipment	112,989	4,181	4,000	(5,616)	(1,616)	(5,797)	
394000 Tools, Shop and Garage Equipment	1,881,567	69,242	67,548	(25,589)	41,959	(27,283)	
395000 Laboratory Equipment	699,850	24,005	23,795	(7,908)	15,887	(8,118)	
396000 Power Operated Equipment	1,235,254	54,969	41,505	(13,094)	28,411	(26,558)	
397000 Communication Equipment	1,737,519	64,288	65,678	(8,166)	57,512	(6,776)	
398000 Miscellaneous Equipment	104,220	3,867	3,752	(803)	2,949	(918)	
Total General Plant	\$17,266,805	\$896,131	\$691,593	(\$235,433)	\$456,160	(\$439,971)	
TOTAL ELECTRIC	\$394,345,117	\$10,579,368	\$10,205,884	(\$2,911,616)	\$7,294,268	(\$3,285,100)	

AQUILA NETWORKS - L&P

Statement B

Comparison of Present and Proposed Accruals

Present: BG Procedure / WL Technique

Proposed: VG Procedure / RL Technique

Account Description	12/31/07 Plant Investment	2008 Annualized Accrual					Difference
		Present	Proposed			Total	
			Whole-Life	Amortization			
A	B	C	D	E	F=D+E	G=F-C	
INDUSTRIAL STEAM PRODUCTION							
311009 Structures and Improvements	\$32,160	\$714	\$498	\$1,399	\$1,897	\$1,183	
312009 Boiler Plant Equipment	665,684	14,778	26,894	266	27,160	12,382	
315009 Accessory Electric Equipment	80,600	2,120	2,007	2,184	4,191	2,071	
375009 Structures and Improvements	151,660	3,367	4,853	303	5,156	1,789	
376009 Mains	1,660,914	37,703	43,350	(7,474)	35,876	(1,827)	
379009 Measuring and Regulating Equipment	553,075	12,555	15,431	110	15,541	2,986	
380009 Services	100,842	2,289	2,350	(1,795)	555	(1,734)	
381009 Meters	412,137	16,485	12,694	(1,896)	10,798	(5,687)	
Total Industrial Steam Production	\$3,657,072	\$90,011	\$108,077	(\$6,903)	\$101,174	\$11,163	
TOTAL L&P	\$398,002,189	\$10,669,379	\$10,313,961	(\$2,918,519)	\$7,395,442	(\$3,273,937)	
STEAM PRODUCTION							
<u>Lake Road</u>							
311000 Structures and Improvements	\$14,335,431	\$272,373	\$440,098	(\$30,105)	\$409,993	\$137,620	
312001 Boiler Plant Equipment	55,248,645	1,193,371	1,718,233	(546,962)	1,171,271	(22,100)	
314000 Turbogenerator Units	15,222,266	354,679	447,535	(138,523)	309,012	(45,667)	
315000 Accessory Electric Equipment	3,887,566	92,135	111,962	(60,257)	51,705	(40,430)	
316000 Miscellaneous Power Plant Equipment	214,694	6,226	6,613	(5,947)	666	(5,560)	
Total Lake Road	\$88,908,602	\$1,918,784	\$2,724,441	(\$781,794)	\$1,942,647	\$23,863	
<u>latan</u>							
311000 Structures and Improvements	\$4,371,270	\$80,431	\$91,797	(\$21,420)	\$70,377	(\$10,054)	
312001 Boiler Plant Equipment	42,217,861	861,244	873,910	(523,502)	350,408	(510,836)	
314000 Turbogenerator Units	11,154,543	256,554	232,014	(104,852)	127,162	(129,392)	
315000 Accessory Electric Equipment	7,339,180	171,737	184,213	(59,447)	124,766	(46,971)	
316000 Miscellaneous Power Plant Equipment	918,729	22,876	23,244	(11,392)	11,852	(11,024)	
Total latan	\$66,001,583	\$1,392,842	\$1,405,178	(\$720,613)	\$684,565	(\$708,277)	

AQUILA NETWORKS - L&P
 Depreciation Reserve Summary
 Vintage Group Procedure
 December 31, 2007

Account Description A	Plant Investment B		Recorded Reserve C		Computed Reserve E		Reserve Imbalance G-C-E		Multiple H=G/C
	Amount	Ratio D=C/B	Amount	Ratio F=E/B	Amount	Ratio	Amount		
STEAM PRODUCTION									
311000 Structures and Improvements	\$18,706,701	43.29%	\$8,097,740	36.80%	\$6,883,830	36.80%	\$1,213,910	14.99%	
312001 Boiler Plant Equipment	97,466,506	65.54%	63,883,962	38.96%	37,970,138	38.96%	25,913,824	40.56%	
314000 Turbogenerator Units	26,376,809	63.00%	16,617,284	40.93%	10,796,570	40.93%	5,820,713	35.03%	
315000 Accessory Electric Equipment	11,226,746	61.17%	6,866,894	35.32%	3,965,007	35.32%	2,901,887	42.26%	
316000 Miscellaneous Power Plant Equipment	1,133,423	71.59%	811,426	33.47%	379,410	33.47%	432,016	53.24%	
Total Steam Production Plant	\$154,910,185	62.15%	\$96,277,305	38.73%	\$59,994,955	38.73%	\$36,282,351	37.69%	
OTHER PRODUCTION									
341000 Structures and Improvements	\$1,477,027	85.48%	\$1,262,548	48.43%	\$715,326	48.43%	\$547,222	43.34%	
342000 Fuel Holders and Accessories	607,317	101.33%	615,420	57.79%	350,957	57.79%	264,463	42.97%	
343000 Prime Movers	10,926,123	101.43%	11,081,923	45.33%	4,952,567	45.33%	6,129,356	55.31%	
344000 Generators	3,107,235	100.40%	3,119,573	41.82%	1,299,471	41.82%	1,820,102	58.34%	
345000 Accessory Electric Equipment	1,148,057	70.45%	808,824	47.15%	541,278	47.15%	267,546	33.08%	
Total Other Production	\$17,265,759	97.81%	\$16,888,289	45.52%	\$7,859,599	45.52%	\$9,028,690	53.46%	
TRANSMISSION PLANT									
352000 Structures and Improvements	\$384,008	47.69%	\$183,122	29.87%	\$114,699	29.87%	\$68,423	37.36%	
353000 Station Equipment	12,058,696	43.85%	5,287,264	38.76%	4,674,146	38.76%	613,119	11.60%	
355000 Poles and Fixtures	9,954,074	79.16%	7,879,979	41.28%	4,108,893	41.28%	3,771,085	47.86%	
356000 Overhead Conductors and Devices	7,758,331	77.71%	6,029,250	49.70%	3,855,585	49.70%	2,173,665	36.05%	
357000 Underground Conduit	16,148	27.76%	4,483	23.07%	3,725	23.07%	758	16.92%	
358000 Underground Conductors and Devices	31,692	91.73%	29,071	57.92%	18,356	57.92%	10,716	36.86%	
Total Transmission Plant	\$30,202,949	64.28%	\$19,413,169	42.30%	\$12,775,404	42.30%	\$6,637,766	34.19%	
DISTRIBUTION PLANT									
361000 Structures and Improvements	\$2,082,734	19.81%	\$412,507	23.32%	\$485,737	23.32%	(\$73,231)	-17.75%	
362000 Station Equipment	35,556,123	48.54%	17,260,704	22.42%	7,972,033	22.42%	9,288,671	53.81%	
364000 Poles, Towers and Fixtures	27,428,454	50.87%	13,951,823	62.06%	17,021,275	62.06%	(3,069,452)	-22.00%	
365000 Overhead Conductors and Devices	22,790,374	43.01%	9,801,263	30.19%	6,881,332	30.19%	2,919,931	29.79%	
366000 Underground Conduit	7,551,120	23.18%	1,750,079	20.59%	1,554,497	20.59%	195,583	11.18%	
367000 Underground Conductors and Devices	16,562,355	25.96%	4,298,831	20.79%	3,443,277	20.79%	855,554	19.90%	
368000 Line Transformers	31,664,301	54.48%	17,249,573	31.80%	10,069,402	31.80%	7,180,172	41.63%	
369001 Overhead Services	4,218,690	72.19%	3,045,517	80.90%	3,412,733	80.90%	(367,215)	-12.06%	
369002 Underground Services	10,426,575	41.26%	4,302,001	39.27%	4,094,495	39.27%	207,506	4.82%	
370001 Meters	7,260,382	62.39%	4,529,531	28.71%	2,084,667	28.71%	2,444,864	53.98%	

AQUILA NETWORKS - L&P
 Depreciation Reserve Summary
 Vintage Group Procedure
 December 31, 2007

Account Description A	Plant Investment B		Recorded Reserve C		Computed Reserve E		Reserve Imbalance G-H-I	
	Amount	Ratio D=C/B	Amount	Ratio F=E/B	Amount	Ratio G=C-E	Amount	Multiple H=I/C
371000 Installations on Customers' Premises	4,205,172	44.08%	1,853,625	10.13%	426,137	10.13%	1,427,489	77.01%
373000 Street Lighting and Signal Systems	4,953,139	42.31%	2,095,811	19.20%	950,962	19.20%	1,144,849	54.63%
Total Distribution Plant	\$174,699,419	46.11%	\$80,551,265	33.43%	\$58,396,546	33.43%	\$22,154,719	27.50%
GENERAL PLANT								
390001 Structures and Improvements	\$6,652,972	24.83%	\$1,651,693	42.16%	\$2,804,627	42.16%	(\$1,152,935)	-69.80%
391001 Office Furniture and Equipment	927,871	18.13%	168,265	32.49%	301,460	32.49%	(133,194)	-79.16%
391200 Computer Hardware	1,266,930	48.14%	609,898	31.78%	402,610	31.78%	207,288	33.99%
391300 Computer Software	688,311	85.96%	591,701	65.88%	453,473	65.88%	138,228	23.36%
392000 Transportation Equipment	1,959,322	107.18%	2,100,059	48.59%	952,085	48.59%	1,147,973	54.66%
393000 Stores Equipment	112,989	115.07%	130,013	62.60%	70,733	62.60%	59,281	45.60%
394000 Tools, Shop and Garage Equipment	1,881,567	59.51%	1,119,765	34.82%	655,189	34.82%	464,576	41.49%
395000 Laboratory Equipment	699,850	62.81%	439,558	44.19%	309,280	44.19%	130,277	29.64%
396000 Power Operated Equipment	1,235,254	45.29%	559,450	24.63%	304,254	24.63%	255,196	45.62%
397000 Communication Equipment	1,737,519	41.59%	722,627	33.27%	578,076	33.27%	144,552	20.00%
398000 Miscellaneous Equipment	104,220	50.68%	52,815	37.39%	38,970	37.39%	13,845	26.21%
Total General Plant	\$17,266,805	47.18%	\$8,145,843	39.79%	\$6,870,757	39.79%	\$1,275,087	15.65%
TOTAL ELECTRIC	\$394,945,117	56.11%	\$221,275,872	37.00%	\$145,897,260	37.00%	\$75,378,612	34.07%
INDUSTRIAL STEAM PRODUCTION								
311009 Structures and Improvements	\$32,160	-26.96%	(\$8,671)	67.57%	\$21,729	67.57%	(\$30,399)	350.61%
312009 Boiler Plant Equipment	665,684	11.98%	79,770	12.89%	85,779	12.89%	(6,010)	-7.53%
315009 Accessory Electric Equipment	80,600	-12.94%	(10,432)	46.27%	37,291	46.27%	(47,724)	457.46%
375009 Structures and Improvements	151,660	26.08%	39,551	30.47%	46,206	30.47%	(6,655)	-16.83%
376009 Mains	1,660,914	53.14%	882,530	43.30%	719,167	43.30%	163,364	18.51%
379009 Measuring and Regulating Equipment	553,075	39.03%	215,845	39.46%	218,269	39.46%	(2,424)	-1.12%
380009 Services	100,842	88.31%	89,049	49.34%	49,760	49.34%	39,289	44.12%
381009 Meters	412,137	43.14%	177,803	33.03%	136,142	33.03%	41,661	23.43%
Total Industrial Steam Production	\$3,657,072	40.07%	\$1,465,446	35.94%	\$1,314,344	35.94%	\$151,102	10.31%
TOTAL L&P	\$398,002,189	55.96%	\$222,741,318	36.99%	\$147,211,603	36.99%	\$75,529,715	33.91%

AQUILA NETWORKS - L&P
 Depreciation Reserve Summary
 Vintage Group Procedure
 December 31, 2007

Account Description A	Plant Investment B	Recorded Reserve		Computed Reserve		Reserve Imbalance	
		Amount C	Ratio D=C/B	Amount E	Ratio F=E/B	Amount G=C-E	Multiple H=G/C
STEAM PRODUCTION							
Lake Road							
311000 Structures and Improvements	\$14,335,431	\$5,534,489	38.61%	\$4,881,797	34.05%	\$652,692	11.79%
312001 Boiler Plant Equipment	55,248,645	30,318,801	54.88%	18,326,800	33.17%	11,992,001	39.55%
314000 Turbogenerator Units	15,222,266	8,662,242	56.91%	5,643,786	37.08%	3,018,456	34.85%
315000 Accessory Electric Equipment	3,887,566	2,782,956	71.59%	1,466,998	37.74%	1,315,958	47.29%
316000 Miscellaneous Power Plant Equipment	214,694	201,464	93.84%	71,859	33.47%	129,604	64.33%
Total Lake Road	\$88,908,602	\$47,499,952	53.43%	\$30,391,240	34.18%	\$17,108,711	36.02%
latan							
311000 Structures and Improvements	\$4,371,270	\$2,563,251	58.64%	\$2,002,033	45.80%	\$561,219	21.89%
312001 Boiler Plant Equipment	42,217,861	33,565,161	79.50%	19,643,337	46.53%	13,921,823	41.48%
314000 Turbogenerator Units	11,154,543	7,955,042	71.32%	5,152,785	46.19%	2,802,257	35.23%
315000 Accessory Electric Equipment	7,339,180	4,083,938	55.65%	2,498,009	34.04%	1,585,929	38.83%
316000 Miscellaneous Power Plant Equipment	918,729	609,962	66.39%	307,551	33.48%	302,411	49.58%
Total latan	\$66,001,583	\$48,777,354	73.90%	\$29,603,714	44.85%	\$19,173,639	39.31%

AQUILA NETWORKS - L&P
Average Net Salvage

Account Description A	Plant Investment			Salvage Rate		Net Salvage		Average Rate J/I/B	
	Additions B	Retirements C	Survivors D=B-C	Realized E	Future F	Realized G=E-C	Future H=F-D		
							Total I=G+H		
STEAM PRODUCTION									
311000 Structures and Improvements	\$19,643,192	\$936,491	\$18,706,701	-33.5%	-1.2%	(\$313,676)	(\$233,223)	(\$546,899)	-2.8%
312001 Boiler Plant Equipment	109,321,327	11,854,821	97,466,506	-8.2%	-1.3%	(971,690)	(1,254,034)	(2,225,723)	-2.0%
314000 Turbogenerator Units	28,410,167	2,033,358	26,376,809	-38.9%	-1.3%	(790,338)	(338,831)	(1,129,169)	-4.0%
315000 Accessory Electric Equipment	12,846,650	1,619,904	11,226,746	-6.8%	-0.7%	(109,446)	(74,700)	(184,145)	-1.4%
316000 Miscellaneous Power Plant Equipment	1,502,420	368,997	1,133,423	-18.6%	-0.7%	(68,644)	(7,719)	(76,363)	-5.1%
Total Steam Production Plant	\$171,723,756	\$16,813,571	\$154,910,185	-13.4%	-1.2%	(\$2,253,793)	(\$1,908,506)	(\$4,162,300)	-2.4%
OTHER PRODUCTION									
341000 Structures and Improvements	\$1,497,377	\$20,350	\$1,477,027	-6.9%	-0.6%	(\$1,404)	(\$8,862)	(\$10,266)	-0.7%
342000 Fuel Holders and Accessories	610,167	2,850	607,317				(4,251)	(4,251)	-0.7%
343000 Prime Movers	11,098,466	172,343	10,926,123	-19.9%	-0.6%	(34,296)	(65,557)	(99,853)	-0.9%
344000 Generators	3,747,511	640,276	3,107,235	-65.6%	-0.6%	(420,021)	(18,643)	(438,664)	-11.7%
345000 Accessory Electric Equipment	1,164,491	16,434	1,148,057	-40.0%	-0.6%	(6,574)	(6,888)	(13,462)	-1.2%
Total Other Production	\$18,118,012	\$852,253	\$17,265,759	-54.2%	-0.6%	(\$462,295)	(\$104,202)	(\$566,497)	-3.1%
TRANSMISSION PLANT									
352000 Structures and Improvements	\$387,495	\$3,487	\$384,008	-23.8%	-10.0%	(\$830)	(\$38,401)	(\$39,231)	-10.1%
353000 Station Equipment	14,629,509	2,570,813	12,058,696	39.7%	-2.0%	1,020,613	(241,174)	779,439	5.3%
355000 Poles and Fixtures	11,440,848	1,486,774	9,954,074	-30.7%	-30.0%	(456,440)	(2,986,222)	(3,442,662)	-30.1%
356000 Overhead Conductors and Devices	8,829,104	1,070,773	7,758,331	-0.5%	-20.0%	(5,354)	(1,551,666)	(1,557,020)	-17.6%
357000 Underground Conduit	16,148		16,148		-12.0%		(1,938)	(1,938)	-12.0%
358000 Underground Conductors and Devices	31,692		31,692		-22.0%		(6,972)	(6,972)	-22.0%
Total Transmission Plant	\$35,334,796	\$5,131,847	\$30,202,949	10.9%	-16.0%	\$557,989	(\$4,826,373)	(\$4,268,384)	-12.1%
DISTRIBUTION PLANT									
361000 Structures and Improvements	\$2,138,971	\$56,237	\$2,082,734	-10.1%		(\$5,680)		(\$5,680)	-0.3%
362000 Station Equipment	38,011,138	2,455,015	35,556,123	-4.4%		(108,021)		(108,021)	-0.3%
364000 Poles, Towers and Fixtures	29,226,999	1,798,445	27,428,454	-88.7%	-80.0%	(1,595,221)	(21,942,763)	(23,537,984)	-80.5%
365000 Overhead Conductors and Devices	25,931,058	3,140,684	22,790,374	-13.9%	-25.0%	(436,555)	(5,697,594)	(6,134,149)	-23.7%
366000 Underground Conduit	7,655,663	104,543	7,551,120	-34.2%	-12.0%	(35,754)	(906,134)	(941,888)	-12.3%
367000 Underground Conductors and Devices	17,626,934	1,064,579	16,562,355	-6.6%	-5.0%	(70,262)	(828,118)	(898,380)	-5.1%
368000 Line Transformers	34,969,438	3,305,137	31,664,301	-10.5%	-10.0%	(347,039)	(3,166,430)	(3,513,469)	-10.0%
369001 Overhead Services	4,401,658	182,968	4,218,690	-256.4%	-100.0%	(469,130)	(4,218,690)	(4,687,820)	-106.5%
369002 Underground Services	10,517,753	91,178	10,426,575	-34.7%	-20.0%	(31,639)	(2,085,315)	(2,116,954)	-20.1%
370001 Meters	8,265,812	1,005,430	7,260,382	-1.7%	-5.0%	(17,092)	(363,019)	(380,111)	-4.6%
371000 Installations on Customers' Premises	5,628,821	1,423,649	4,205,172	15.6%	-10.0%	222,089	(420,517)	(198,428)	-3.5%
373000 Street Lighting and Signal Systems	5,699,058	745,919	4,953,139	-3.1%	-5.0%	(23,123)	(247,657)	(270,780)	-4.8%
Total Distribution Plant	\$190,073,203	\$15,373,784	\$174,699,419	-19.0%	-22.8%	(\$2,917,427)	(\$39,876,237)	(\$42,793,664)	-22.5%

AQUILA NETWORKS - L&P
Average Net Salvage

Statement D

Account Description A	Plant Investment		Survivors		Salvage Rate		Net Salvage		Average Rate J=I/B
	Additions B	Retirements C	DB-C	Realized E	Future F	Realized G=E/C	Future H=F/D	Total I=G+H	
GENERAL PLANT									
390001 Structures and Improvements	\$6,696,053	\$43,081	\$6,652,972	-26.4%	-5.0%	(\$11,373)	(\$332,649)	(\$344,022)	-5.1%
391001 Office Furniture and Equipment	1,919,601	991,730	927,871	2.5%		24,793		24,793	1.3%
391200 Computer Hardware	6,865,973	5,599,043	1,266,930	3.7%		207,165		207,165	3.0%
391300 Computer Software	954,752	266,441	688,311	-0.4%		(1,066)		(1,066)	-0.1%
392000 Transportation Equipment	6,537,092	4,577,770	1,959,322	19.8%	10.0%	906,398	195,932	1,102,331	16.9%
393000 Stores Equipment	203,515	90,526	112,989	0.4%		362		362	0.2%
394000 Tools, Shop and Garage Equipment	2,168,535	286,968	1,881,567	-61.9%		(177,633)		(177,633)	-8.2%
395000 Laboratory Equipment	888,309	188,459	699,850	1.0%		1,885		1,885	0.2%
396000 Power Operated Equipment	1,738,049	502,795	1,235,254		10.0%	(21,154)	123,525	123,525	7.1%
397000 Communication Equipment	3,059,615	1,322,096	1,737,519	-1.6%		(8,900)		(21,154)	-0.7%
398000 Miscellaneous Equipment	140,844	36,624	104,220	-24.3%				(8,900)	-6.3%
Total General Plant	\$31,172,338	\$13,905,533	\$17,266,805	6.6%	-0.1%	\$920,477	(\$13,191)	\$907,286	2.9%
TOTAL ELECTRIC	\$446,422,105	\$52,076,988	\$394,345,117	-8.0%	-11.8%	(\$4,155,048)	(\$46,728,510)	(\$50,883,558)	-11.4%
INDUSTRIAL STEAM PRODUCTION									
311009 Structures and Improvements	\$79,063	\$46,903	\$32,160	-45.6%	-1.3%	(\$21,388)	(\$418)	(\$21,806)	-27.6%
312009 Boiler Plant Equipment	846,876	181,192	665,684	-40.1%	-1.1%	(72,658)	(7,323)	(79,981)	-9.4%
315009 Accessory Electric Equipment	315,032	234,432	80,600	-1.0%	-0.6%	(2,344)	(484)	(2,828)	-0.9%
375009 Structures and Improvements	159,790	8,130	151,660	-57.3%	-0.3%	(4,658)	(455)	(5,113)	-3.2%
376009 Mains	1,927,558	266,644	1,660,914	-22.7%	-0.3%	(60,528)	(4,983)	(65,511)	-3.4%
379009 Measuring and Regulating Equipment	731,600	178,525	553,075	-8.2%	-0.3%	(14,639)	(1,659)	(16,298)	-2.2%
380009 Services	104,033	3,191	100,842		-0.3%		(303)	(303)	-0.3%
381009 Meters	509,129	96,992	412,137	-2.2%	-0.3%	(2,134)	(1,236)	(3,370)	-0.7%
Total Industrial Steam Production	\$4,673,081	\$1,016,009	\$3,657,072	-17.6%	-0.5%	(\$178,350)	(\$16,860)	(\$195,210)	-4.2%
TOTAL L&P	\$451,095,186	\$53,092,997	\$398,002,189	-8.2%	-11.7%	(\$4,333,398)	(\$46,745,370)	(\$51,078,768)	-11.3%

AQUILA NETWORKS - L&P
Average Net Salvage

Statement D

Account Description A	Plant Investment		Survivors		Salvage Rate		Net Salvage		Average Rate J/IIB
	Additions B	Retirements C	D=B-C	Realized E	Future F	Future HFFD	Total I=GH		
STEAM PRODUCTION									
Lake Road									
311000 Structures and Improvements	\$15,124,878	\$789,447	\$14,335,431	-44.8%	-1.2%	(\$353,672)	(\$172,025)	(\$525,697)	-3.5%
312001 Boiler Plant Equipment	62,228,219	6,979,574	55,248,645	-28.8%	-1.2%	(2,010,117)	(662,984)	(2,673,101)	-4.3%
314000 Turbogenerator Units	16,709,767	1,487,501	15,222,266	-46.6%	-1.2%	(693,175)	(182,667)	(875,843)	-5.2%
315000 Accessory Electric Equipment	4,339,228	451,662	3,887,566	-18.8%	-0.6%	(84,912)	(23,325)	(108,238)	-2.5%
316000 Miscellaneous Power Plant Equipment	455,193	240,499	214,694	-31.0%	-0.6%	(74,555)	(1,288)	(75,843)	-16.7%
Total Lake Road	\$98,857,285	\$9,948,683	\$88,908,602	-32.3%	-1.2%	(\$3,216,432)	(\$1,042,290)	(\$4,258,722)	-4.3%
Iatan									
311000 Structures and Improvements	\$4,518,314	\$147,044	\$4,371,270	27.2%	-1.4%	\$39,996	(\$61,198)	(\$21,202)	-0.5%
312001 Boiler Plant Equipment	47,093,108	4,875,247	42,217,861	21.3%	-1.4%	1,038,428	(591,050)	447,378	0.9%
314000 Turbogenerator Units	11,700,400	545,857	11,154,543	-17.8%	-1.4%	(97,163)	(156,164)	(253,326)	-2.2%
315000 Accessory Electric Equipment	8,507,422	1,168,242	7,339,180	-2.1%	-0.7%	(24,533)	(51,374)	(75,907)	-0.9%
316000 Miscellaneous Power Plant Equipment	1,047,227	128,498	918,729	4.6%	-0.7%	5,911	(6,431)	(520)	
Total Iatan	\$72,866,471	\$6,864,888	\$66,001,583	14.0%	-1.3%	\$962,639	(\$866,217)	\$96,422	0.1%

AQUILA NETWORKS - L&P

Future Net Salvage
Steam Production

Account Description A	12/31/07 Plant Investment B		Future Retirements Interim C		Net Salvage Rate Interim E		Future Net Salvage Interim G=C*E		Future Rate Total I=G+H		Future Rate J=I/B
	Final D=B-C	Final F	Interim E	Final F	Interim E	Final F	Interim G=C*E	Final H=D*F	Interim I=G+H	Final J=I/B	
STEAM PRODUCTION											
<u>Lake Road</u>											
311000 Structures and Improvements	\$14,335,431		\$826,628	\$13,508,803	-20.0%		(\$165,326)		(\$165,326)		-1.2%
312001 Boiler Plant Equipment	55,248,645		3,180,336	52,068,309	-20.0%		(636,067)		(636,067)		-1.2%
314000 Turbogenerator Units	15,222,266		889,032	14,333,234	-20.0%		(177,806)		(177,806)		-1.2%
315000 Accessory Electric Equipment	3,887,566		226,930	3,660,636	-10.0%		(22,693)		(22,693)		-0.6%
316000 Miscellaneous Power Plant Equipment	214,694		12,516	202,178	-10.0%		(1,252)		(1,252)		-0.6%
Total Lake Road	\$88,908,602		\$5,135,443	\$83,773,159	-19.5%		(\$1,003,144)		(\$1,003,144)		-1.1%
<u>Iatan</u>											
311000 Structures and Improvements	\$4,371,270		\$314,250	\$4,057,020	-20.0%		(\$62,850)		(\$62,850)		-1.4%
312001 Boiler Plant Equipment	42,217,861		3,038,678	39,179,183	-20.0%		(607,736)		(607,736)		-1.4%
314000 Turbogenerator Units	11,154,543		804,404	10,350,139	-20.0%		(160,881)		(160,881)		-1.4%
315000 Accessory Electric Equipment	7,339,180		518,565	6,820,615	-10.0%		(51,856)		(51,856)		-0.7%
316000 Miscellaneous Power Plant Equipment	918,729		64,741	853,988	-10.0%		(6,474)		(6,474)		-0.7%
Total Iatan	\$66,001,563		\$4,740,638	\$61,260,945	-18.8%		(\$889,797)		(\$889,797)		-1.3%
INDUSTRIAL STEAM PRODUCTION											
311009 Structures and Improvements	\$32,160		\$2,124	\$30,036	-20.0%		(\$425)		(\$425)		-1.3%
312009 Boiler Plant Equipment	665,684		37,960	627,724	-20.0%		(7,592)		(7,592)		-1.1%
315009 Accessory Electric Equipment	80,600		4,705	75,895	-10.0%		(471)		(471)		-0.6%
315009 Structures and Improvements	151,660		8,628	143,032	-5.0%		(431)		(431)		-0.3%
376009 Mains	1,660,914		97,132	1,563,782	-5.0%		(4,857)		(4,857)		-0.3%
379009 Measuring and Regulating Equipment	553,075		31,785	521,290	-5.0%		(1,589)		(1,589)		-0.3%
380009 Services	100,842		5,877	94,965	-5.0%		(294)		(294)		-0.3%
381009 Meters	412,137		23,504	388,633	-5.0%		(1,175)		(1,175)		-0.3%
Total Industrial Steam Production	\$3,657,072		\$211,715	\$3,445,357	-8.0%		(\$16,834)		(\$16,834)		-0.5%
OTHER PRODUCTION											
341000 Structures and Improvements	\$1,477,027		\$187,513	\$1,289,514	-5.0%		(\$9,376)		(\$9,376)		-0.6%
342000 Fuel Holders and Accessories	607,317		79,659	527,658	-5.0%		(3,983)		(3,983)		-0.7%
343000 Prime Movers	10,926,123		1,350,362	9,575,761	-5.0%		(67,518)		(67,518)		-0.6%
344000 Generators	3,107,235		393,727	2,713,508	-5.0%		(19,686)		(19,686)		-0.6%
345000 Accessory Electric Equipment	1,148,057		142,790	1,005,267	-5.0%		(7,139)		(7,139)		-0.6%
Total Other Production	\$17,265,759		\$2,154,052	\$15,111,707	-5.0%		(\$107,703)		(\$107,703)		-0.6%

AQUILA NETWORKS - L&P
Present and Proposed Parameters
Vintage Group Procedure

Account Description A	Present Parameters B				Proposed Parameters (at December 31, 2007) H				Proposed Parameters (at December 31, 2007) J			
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.
	C	D	E	F	G	H	I	J	K	L	M	
STEAM PRODUCTION												
311000 Structures and Improvements								36.19	22.67	-2.8	-1.2	
312001 Boiler Plant Equipment								38.50	23.47	-2.0	-1.3	
314000 Turbogenerator Units								40.44	23.46	-4.0	-1.3	
315000 Accessory Electric Equipment								38.45	24.77	-1.4	-0.7	
316000 Miscellaneous Power Plant Equipment								39.16	25.60	-5.1	-0.7	
Total Steam Production Plant								38.52	23.48	-2.4	-1.2	
OTHER PRODUCTION												
341000 Structures and Improvements	60.00	R0.5	60.00		-5.0	-5.0	2030	100-SC	40.67	21.07	-0.7	-0.6
342000 Fuel Holders and Accessories	34.00	S6	34.00		-5.0	-5.0	2030	100-SC	49.28	21.00	-0.7	-0.7
343000 Prime Movers	22.00	R2.5	22.00		-5.1	-5.1	2030	100-SC	38.50	21.09	-0.9	-0.6
344000 Generators	28.00	R4	28.00		-15.2	-15.2	2030	100-SC	40.04	21.07	-11.7	-0.6
345000 Accessory Electric Equipment	37.00	R2.5	37.00		-5.0	-5.0	2030	100-SC	39.91	21.08	-1.2	-0.6
Total Other Production								39.35	21.08	-3.1	-0.6	
TRANSMISSION PLANT												
352000 Structures and Improvements	60.00	R4	60.00		-10.0	-10.0	60.00	R4	60.03	43.69	-10.1	-10.0
353000 Station Equipment	60.00	R2	60.00		-2.0	-2.0	36.00	L2	36.06	24.08	5.3	-2.0
355000 Poles and Fixtures	55.00	S0.5	55.00		-61.0	-61.0	55.00	S0.5	55.84	38.08	-30.1	-30.0
356000 Overhead Conductors and Devices	62.00	R2.5	62.00		-44.0	-44.0	62.00	R2.5	62.46	37.34	-17.6	-20.0
357000 Underground Conduit	66.00	R2	66.00		-12.0	-12.0	66.00	R2	66.28	52.63	-12.0	-12.0
358000 Underground Conductors and Devices	49.00	S1.5	49.00		-22.0	-22.0	49.00	S1.5	49.69	26.10	-22.0	-22.0
Total Transmission Plant								46.89	30.72	-12.1	-16.0	
DISTRIBUTION PLANT												
361000 Structures and Improvements	62.00	R3	62.00				40.00	R3	40.04	30.61	-0.3	
362000 Station Equipment	48.00	R1	48.00				55.00	R1	55.71	43.09	-0.3	
364000 Poles, Towers and Fixtures	46.00	L4	46.00		-79.0	-79.0	50.00	S3	50.09	32.73	-80.5	-80.0
365000 Overhead Conductors and Devices	60.00	S1.5	60.00		-31.0	-31.0	60.00	L1	60.45	46.33	-23.7	-25.0
366000 Underground Conduit	66.00	R2	66.00		-12.0	-12.0	66.00	R3	66.08	53.79	-12.3	-12.0
367000 Underground Conductors and Devices	49.00	S1.5	49.00		-22.0	-22.0	58.00	R2	58.11	46.56	-5.1	-5.0
368000 Line Transformers	33.00	R2	33.00		-14.0	-14.0	45.00	R2.5	45.21	32.14	-10.0	-10.0
369001 Overhead Services	55.00	R4	55.00		-100.0	-100.0	55.00	R4	55.29	31.89	-106.5	-100.0
369002 Underground Services	38.00	R5	38.00		-16.0	-16.0	38.00	R5	38.01	25.55	-20.1	-20.0

AQUILA NETWORKS - L&P
 Present and Proposed Parameters
 Vintage Group Procedure

Statement F

Account Description	Present Parameters					Proposed Parameters (at December 31, 2007)													
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
370001 Meters	53.00	S1	53.00		-6.0	-6.0	60.00	L1.5	60.33	44.00	-4.6	-5.0							
371000 Installations on Customers' Premises	26.00	R1.5	26.00		-33.0	-33.0	35.00	O3	35.32	34.08	-3.5	-10.0							
373000 Street Lighting and Signal Systems	34.00	L0	34.00		-8.0	-8.0	34.00	L0	34.42	28.18	-4.8	-5.0							
Total Distribution Plant									50.66	37.48	-22.5	-22.8							
GENERAL PLANT																			
390001 Structures and Improvements	45.00	R1.5	45.00		-23.0	-23.0	45.00	R1.5	46.71	27.93	-5.1	-5.0							
391001 Office Furniture and Equipment	24.00	L4	24.00				20.00	L0	19.81	13.55	1.3								
391200 Computer Hardware	8.00	R0.5	8.00				11.00	L0	11.46	8.06	3.0								
391300 Computer Software	9.00	S1.5	9.00				9.00	S1.5	9.77	3.33	-0.1								
392000 Transportation Equipment	8.00	S6	8.00		10.0	10.0	14.00	L0.5	14.57	7.26	16.9	10.0							
393000 Stores Equipment	27.00	L1.5	27.00				28.00	S1.5	28.18	10.56	0.2								
394000 Tools, Shop and Garage Equipment	28.00	L0	28.00		-3.0	-3.0	30.00	S1	30.13	18.15	-8.2								
395000 Laboratory Equipment	28.00	R2.5	28.00		4.0	4.0	29.00	S1.5	29.31	16.39	0.2								
396000 Power Operated Equipment	22.00	R4	22.00		2.0	2.0	26.00	L0	27.67	19.47	7.1	10.0							
397000 Communication Equipment	27.00	S2	27.00				24.00	O2	26.62	17.64	-0.7								
398000 Miscellaneous Equipment	24.00	L3	24.00		11.0	11.0	29.00	R1.5	29.56	17.41	-6.3								
Total General Plant									24.37	14.63	2.9	-0.1							
TOTAL ELECTRIC									42.58	28.41	-11.4	-11.8							
INDUSTRIAL STEAM PRODUCTION																			
311009 Structures and Improvements	45.00	R0.5	45.00				2030	200-SC	82.23	21.74	-27.6	-1.3							
312009 Boiler Plant Equipment	45.00	R2	45.00				2030	200-SC	27.11	21.86	-9.4	-1.1							
315009 Accessory Electric Equipment	38.00	R1.5	38.00				2030	200-SC	40.54	21.83	-0.9	-0.6							
375009 Structures and Improvements	45.00	R0.5	45.00				2030	200-SC	32.29	21.85	-3.2	-0.3							
376009 Mains	44.00	R2	44.00				2030	200-SC	39.60	21.83	-3.4	-0.3							
379009 Measuring and Regulating Equipment	44.00	R3	44.00				2030	200-SC	36.69	21.84	-2.2	-0.3							
380009 Services	44.00	S5	44.00				2030	200-SC	42.97	21.83	-0.3	-0.3							
381009 Meters	25.00	L4	25.00				2030	200-SC	32.71	21.85	-0.7	-0.3							
Total Industrial Steam Production									35.30	21.84	-4.2	-0.5							
TOTAL L&P									42.50	28.33	-11.3	-11.7							

AQUILA NETWORKS - L&P
 Present and Proposed Parameters
 Vintage Group Procedure

Account Description A	Present Parameters					Proposed Parameters (at December 31, 2007)									
	B	C	D	E	F	G	H	I	J	K	L	M			
	P-Life/ AYFR	Curve Shape	BG ASL	Rem. Life	Avg. Sal.	Fut. Sal.	P-Life/ AYFR	Curve Shape	VG ASL	Rem. Life	Avg. Sal.	Fut. Sal.			
STEAM PRODUCTION															
Lake Road															
311000 Structures and Improvements	54.00	R4	54.00		-2.7	-2.7	2030	200-SC	33.68	21.85	-3.5	-1.2			
312001 Boiler Plant Equipment	48.00	R1.5	48.00		-3.7	-3.7	2030	200-SC	33.50	21.85	-4.3	-1.2			
314000 Turbogenerator Units	44.00	R2.5	44.00		-2.6	-2.6	2030	200-SC	35.83	21.84	-5.2	-1.2			
315000 Accessory Electric Equipment	43.00	S0.5	43.00		-1.8	-1.8	2030	200-SC	35.61	21.84	-2.5	-0.6			
316000 Miscellaneous Power Plant Equipment	40.00	R3	40.00		-15.8	-15.8	2030	200-SC	37.95	21.83	-16.7	-0.6			
Total Lake Road									34.01	21.85	-4.3	-1.2			
latan															
311000 Structures and Improvements	54.00	R4	54.00		0.5	0.5	2035	200-SC	47.90	26.50	-0.5	-1.4			
312001 Boiler Plant Equipment	48.00	R1.5	48.00		2.3	2.3	2035	200-SC	47.86	26.50	0.9	-1.4			
314000 Turbogenerator Units	44.00	R2.5	44.00		-1.2	-1.2	2035	200-SC	49.04	26.49	-2.2	-1.4			
315000 Accessory Electric Equipment	43.00	S0.5	43.00		-0.6	-0.6	2035	200-SC	40.14	26.52	-0.9	-0.7			
316000 Miscellaneous Power Plant Equipment	40.00	R3	40.00		0.6	0.6	2035	200-SC	39.45	26.52	0.1	-0.7			
Total latan									46.91	26.50	0.1	-1.3			

ANALYSIS

INTRODUCTION

This section provides an explanation of the supporting schedules developed in the Aquila Networks MPS and L&P depreciation study to estimate appropriate projection curves, projection lives and net salvage statistics for each rate category. The form and content of the schedules developed for an account depend upon the method of analysis adopted for the category.

This section also includes an example of the supporting schedules developed for MPS Account 368.00 – Line Transformers. Documentation for all other plant accounts is contained in the study work papers. Supporting schedules developed in the 2008 study include:

Schedule A – Generation Arrangement;

Schedule B – Age Distribution;

Schedule C – Plant History;

Schedule D – Actuarial Life Analysis;

Schedule E – Graphics Analysis; and

Schedule F – Historical Net Salvage Analysis.

The format and content of these schedules are briefly described below.

SCHEDULE A – GENERATION ARRANGEMENT

The purpose of this schedule is to obtain appropriate weighted-average life statistics for a rate category. A weighted-average remaining-life is the sum of Column H divided by the sum of Column I. A weighted average life is the sum of Column C divided by the sum of Column I.

It should be noted that the generation arrangement does not include parameters for net salvage. Computed Net Plant (Column C) and Accruals (Column I) must be adjusted for net salvage to obtain a correct measurement of theoretical reserves and annualized depreciation accruals.

The following table provides a description of each column in the generation arrangement.

Column	Title	Description
A	Vintage	Vintage or placement year of surviving plant.
B	Age	Age of surviving plant at beginning of study year.
C	Surviving Plant	Actual dollar amount of surviving plant.
D	Average Life	Estimated average life of each vintage. This statistic is the sum of the realized life and the unrealized life, which is the product of the remaining life (Column E) and the theoretical proportion surviving.
E	Remaining Life	Estimated remaining life of each vintage.
F	Net Plant Ratio	Theoretical net plant ratio of each vintage.
G	Allocation Factor	A pivotal ratio which determines the amortization period of the difference between the recorded and computed reserve.
H	Computed Net Plant	Plant in service less theoretical reserve for each vintage.
I	Accrual	Ratio of computed net plant (Column H) and remaining life (Column E).

Table 3. Generation Arrangement

SCHEDULE B – AGE DISTRIBUTION

This schedule provides the age distribution and realized life of surviving plant shown in Column C of the Generation Arrangement (Schedule A). The format of the schedule depends upon the availability of either aged or unaged data. Derived additions for vintage years older than the earliest activity year in an account for unaged data are obtained from the age distribution of surviving plant at the beginning of the earliest activity year. The amount surviving from these vintages is shown in Column D. The realized life (Column G) is derived from the dollar years of service provided by a vintage over the period of years the vintage has been in service. Plant additions for vintages older than the earliest activity year in an account are represented by the opening balances shown in Column D.

The computed proportion surviving (Column D) for unaged data is derived from a computed mortality analysis. The average service life displayed in the title block is the life statistic derived for the most recent activity year, given the derived age distribution at the start of the year and the specified retirement dispersion. The realized life (Column F) is obtained by finding the slope of an SC retirement dispersion, which connects the computed survivors of a vintage (Column E) to the recorded vintage addition (Column B). The realized life is the area bounded by the SC dispersion, the computed proportion surviving and the age of the vintage.

SCHEDULE C – PLANT HISTORY

An Unadjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the database in which all plant accounting transactions are identified by vintage and activity year. Activity year totals for unaged data are obtained from a transaction file without vintage identification. Information displayed in the unadjusted plant history is consistent with regulated investments reported internally by the Company.

An Adjusted Plant History schedule provides a summary of recorded plant data extracted from the continuing property records maintained by the Company with sales, transfers, and adjustments appropriately aged for depreciation study purposes. Activity year total amounts shown on this schedule for aged data are obtained from a historical arrangement of the data base in which all plant accounting transactions are identified by vintage and activity year. Ageing of adjusting transactions is achieved using transaction codes that identify an adjusting year associated with the dollar amount of a transaction. Adjusting transactions processed in the adjusted plant history are not aged in the Company's records or in the unadjusted plant history.

SCHEDULE D – ACTUARIAL LIFE ANALYSIS

These schedules provide a summary of the dispersion and life indications obtained from an actuarial life analysis for a specified placement band. The observation band (Column A) is specified to produce a rolling-band, shrinking-band, or progressive-band analysis depending upon the movement of the end points of the band. The degree of censoring (or point of truncation) of the observed life table is shown in Column B for each observation band. The estimated average service life, best fitting Iowa dispersion, and a statistical measure of the goodness of fit are shown for each degree polynomial (First, Second, and Third) fitted to the estimated hazard rates. Options available in the analysis include the width and location of both the placement and observation bands; the interval of years included in a selected rolling, shrinking, or progressive band analysis; the estimator of the hazard rate (actuarial, conditional proportion retired, or maximum likelihood); the elements to include on the diagonal of a weight matrix (exposures, inverse of age, inverse of variance, or unweighted); and the age at which an observed life table is truncated.

Estimated projection lives (Columns C, F, and I) are flagged with an asterisk if negative hazard rates are indicated by the fitted polynomial. All negative hazard rates are set equal to zero in the calculation of the graduated survivor curve. The Conformance Index (Columns E, H, and K) is the square root of the mean sum-of-squared differences between the graduated survivor curve and the best fitting

Iowa curve. A Conformance Index of zero would indicate a perfect fit.

SCHEDULE E – GRAPHICS ANALYSIS

This schedule provides a graphics plot of a) the observed proportion surviving for a selected placement and observation band; b) the statistically best fitting Iowa dispersion and derived average service life; and c) the projection curve and projection life selected to describe future forces of mortality.

The graphics analysis also provides a plot of the observed hazard rates and graduated hazard function for a selected placement and observation band. The estimator of the hazard rates and weighting used in fitting orthogonal polynomials to the observed data are displayed in the title block of the displayed graph.

SCHEDULE F – HISTORICAL NET SALVAGE ANALYSIS

This schedule provides a moving average analysis of the ratio of realized net salvage (Column I) to the associated retirements (Column B). The schedule also provides a moving average analysis of the components of net salvage related to retirements. The ratio of gross salvage to retirements is shown in Column D and the ratio of cost of removal to retirements is shown in Column G.

AQUILA NETWORKS - MPS (ELECTRIC)

Distribution Plant

Account: 368000 Line Transformers

Dispersion: 35 - S1.5

Procedure: Vintage Group

Generation Arrangement

Vintage	December 31, 2007		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
2007	0.5	7,552,565	34.99	34.50	0.9859	1.0000	7,445,949	215,824
2006	1.5	8,233,087	34.98	33.50	0.9579	1.0000	7,886,240	235,392
2005	2.5	7,462,637	34.92	32.51	0.9309	1.0000	6,946,795	213,678
2004	3.5	5,746,607	34.89	31.53	0.9035	1.0000	5,192,324	164,696
2003	4.5	6,650,423	34.84	30.55	0.8770	1.0000	5,832,202	190,888
2002	5.5	6,876,112	34.75	29.59	0.8516	1.0000	5,855,561	197,880
2001	6.5	6,121,498	34.65	28.64	0.8268	1.0000	5,061,150	176,691
2000	7.5	6,210,359	34.92	27.71	0.7936	1.0000	4,928,426	177,844
1999	8.5	5,477,727	34.95	26.80	0.7668	1.0000	4,200,227	156,744
1998	9.5	5,087,606	35.00	25.90	0.7401	1.0000	3,765,109	145,372
1997	10.5	5,771,763	34.98	25.02	0.7152	1.0000	4,128,131	164,980
1996	11.5	4,784,637	35.04	24.17	0.6897	1.0000	3,299,957	136,558
1995	12.5	4,274,561	35.03	23.33	0.6660	1.0000	2,846,858	122,028
1994	13.5	4,731,525	34.97	22.52	0.6439	1.0000	3,046,820	135,320
1993	14.5	4,581,307	35.06	21.72	0.6196	1.0000	2,838,794	130,677
1992	15.5	4,007,863	35.12	20.95	0.5966	1.0000	2,391,093	114,109
1991	16.5	4,056,571	35.15	20.21	0.5749	1.0000	2,332,070	115,403
1990	17.5	3,259,431	35.28	19.48	0.5523	1.0000	1,800,265	92,398
1989	18.5	3,233,384	34.99	18.78	0.5368	1.0000	1,735,569	92,401
1988	19.5	3,809,401	34.93	18.10	0.5183	1.0000	1,974,227	109,046
1987	20.5	3,735,086	35.01	17.45	0.4984	1.0000	1,861,679	106,699
1986	21.5	2,724,821	34.04	16.81	0.4939	1.0000	1,345,756	80,042
1985	22.5	2,081,022	34.26	16.20	0.4729	1.0000	984,090	60,749
1984	23.5	1,586,484	34.42	15.61	0.4534	1.0000	719,267	46,089
1983	24.5	1,487,024	34.19	15.03	0.4397	1.0000	653,909	43,499
1982	25.5	1,183,140	34.33	14.48	0.4218	1.0000	499,011	34,464
1981	26.5	1,487,632	35.19	13.94	0.3963	1.0000	589,517	42,275
1980	27.5	1,555,752	35.19	13.43	0.3816	1.0000	593,649	44,210
1979	28.5	1,428,742	35.80	12.93	0.3611	1.0000	515,940	39,907
1978	29.5	2,133,325	35.72	12.45	0.3484	1.0000	743,335	59,726
1977	30.5	1,357,102	35.46	11.98	0.3379	1.0000	458,506	38,276
1976	31.5	1,115,593	34.27	11.53	0.3363	1.0000	375,208	32,549
1975	32.5	503,743	33.57	11.09	0.3304	1.0000	166,429	15,006
1974	33.5	969,367	33.29	10.67	0.3204	1.0000	310,606	29,116
1973	34.5	2,173,442	35.85	10.26	0.2861	1.0000	621,895	60,621
1972	35.5	979,571	34.35	9.86	0.2871	1.0000	281,191	28,513
1971	36.5	861,222	31.66	9.48	0.2993	1.0000	257,760	27,198

AQUILA NETWORKS - MPS (ELECTRIC)

Schedule A

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Distribution Plant

Account: 368000 Line Transformers

Dispersion: 35 - S1.5

Procedure: Vintage Group

Generation Arrangement

Vintage	December 31, 2007		Avg. Life	Rem. Life	Net Plant Ratio	Alloc. Factor	Computed Net Plant	Accrual
	Age	Surviving Plant						
A	B	C	D	E	F	G	H=C*F*G	I=H/E
1970	37.5	618,433	32.52	9.10	0.2799	1.0000	173,115	19,016
1966	41.5	1,253,747	34.77	7.71	0.2218	1.0000	278,136	36,058
1964	43.5	78	20.62	7.07	0.3430	1.0000	27	4
1963	44.5	108	32.85	6.76	0.2059	1.0000	22	3
1962	45.5	90	27.34	6.46	0.2364	1.0000	21	3
1961	46.5	378,905	33.91	6.17	0.1819	1.0000	68,909	11,173
1960	47.5	454	29.42	5.88	0.1998	1.0000	91	15
1958	49.5	260,091	31.39	5.32	0.1694	1.0000	44,069	8,287
1957	50.5	4,493	38.37	5.05	0.1315	1.0000	591	117
1955	52.5	19,749	27.64	4.51	0.1633	1.0000	3,225	715
1953	54.5	780	26.69	3.99	0.1496	1.0000	117	29
1951	56.5	3,713	44.95	3.48	0.0775	1.0000	288	83
1950	57.5	515	28.21	3.23	0.1146	1.0000	59	18
1946	61.5	472	29.37	2.23	0.0760	1.0000	36	16
1941	66.5	64	28.54	0.99	0.0346	1.0000	2	2
1937	70.5	8	29.95			1.0000		
1933	74.5	188	33.34			1.0000		
Total	12.8	\$137,834,023	34.87	24.05	0.6896	1.0000	\$95,054,221	\$3,952,404

AQUILA NETWORKS - MPS (ELECTRIC)

Distribution Plant

Account: 368000 Line Transformers

Schedule B

Page 1 of 2

Age Distribution

Vintage	Age as of 12/31/2007	Derived Additions	1960 Opening Balance	Experience to 12/31/2007		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
2007	0.5	7,642,102		7,552,565	0.9883	0.4941
2006	1.5	8,444,210		8,233,087	0.9750	1.4761
2005	2.5	7,845,862		7,462,637	0.9512	2.4245
2004	3.5	6,042,317		5,746,607	0.9511	3.3913
2003	4.5	7,006,824		6,650,423	0.9491	4.3374
2002	5.5	7,367,378		6,876,112	0.9333	5.2446
2001	6.5	6,579,803		6,121,498	0.9303	6.1369
2000	7.5	6,392,988		6,210,359	0.9714	7.4061
1999	8.5	5,577,333		5,477,727	0.9821	8.4241
1998	9.5	5,157,451		5,087,606	0.9865	9.4623
1997	10.5	5,855,009		5,771,763	0.9858	10.4333
1996	11.5	4,831,935		4,784,637	0.9902	11.4644
1995	12.5	4,330,899		4,274,561	0.9870	12.4285
1994	13.5	4,835,097		4,731,525	0.9786	13.3293
1993	14.5	4,681,826		4,581,307	0.9785	14.3787
1992	15.5	4,099,521		4,007,863	0.9776	15.3903
1991	16.5	4,179,804		4,056,571	0.9705	16.3543
1990	17.5	3,334,973		3,259,431	0.9773	17.4030
1989	18.5	3,420,528		3,233,384	0.9453	18.0302
1988	19.5	4,065,009		3,809,401	0.9371	18.8664
1987	20.5	4,024,075		3,735,086	0.9282	19.8173
1986	21.5	3,232,639		2,724,821	0.8429	19.7151
1985	22.5	2,372,525		2,081,022	0.8771	20.7711
1984	23.5	1,785,413		1,586,484	0.8886	21.7593
1983	24.5	1,727,537		1,487,024	0.8608	22.3226
1982	25.5	1,416,692		1,183,140	0.8351	23.2445
1981	26.5	1,688,134		1,487,632	0.8812	24.8569
1980	27.5	1,832,754		1,555,752	0.8489	25.5858
1979	28.5	1,673,814		1,428,742	0.8536	26.8993
1978	29.5	2,658,389		2,133,325	0.8025	27.4909
1977	30.5	1,912,443		1,357,102	0.7096	27.8750
1976	31.5	1,886,414		1,115,593	0.5914	27.3124
1975	32.5	1,099,370		503,743	0.4582	27.1968
1974	33.5	1,737,595		969,367	0.5579	27.4808
1973	34.5	2,965,458		2,173,442	0.7329	30.5697
1972	35.5	1,919,747		979,571	0.5103	29.5717
1971	36.5	1,677,721		861,222	0.5133	27.3516
1970	37.5	1,322,446		618,433	0.4676	28.6493

AQUILA NETWORKS - MPS (ELECTRIC)

Distribution Plant

Account: 368000 Line Transformers

Age Distribution

Vintage	Age as of 12/31/2007	Derived Additions	1960 Opening Balance	Experience to 12/31/2007		
				Amount Surviving	Proportion Surviving	Realized Life
A	B	C	D	E	F=E/(C+D)	G
1968	39.5	805			0.0000	11.0000
1967	40.5	481,178			0.0000	18.7791
1966	41.5	2,761,335		1,253,747	0.4540	32.3677
1965	42.5	387,257			0.0000	25.0978
1964	43.5	46,831		78	0.0017	18.7867
1963	44.5	420,556		108	0.0003	31.2693
1962	45.5	595,365		90	0.0002	25.9735
1961	46.5	1,771,203		378,905	0.2139	32.7503
1960	47.5	13,333		454	0.0340	28.4313
1959	48.5		87		0.0000	18.0000
1958	49.5		1,500,540	260,091	0.1733	30.6984
1957	50.5		16,449	4,493	0.2732	37.8071
1955	52.5		1,531,017	19,749	0.0129	27.2649
1953	54.5		749,419	780	0.0010	26.4598
1952	55.5		1,417		0.0000	41.7706
1951	56.5		10,796	3,713	0.3439	44.8169
1950	57.5		800,705	515	0.0006	28.1069
1946	61.5		506,756	472	0.0009	29.3427
1944	63.5		892		0.0000	41.5818
1941	66.5		265,056	64	0.0002	28.5407
1937	70.5		92,468	8	0.0001	29.9518
1934	73.5		4,126		0.0000	50.1106
1933	74.5		36,292	188	0.0052	33.3364
1932	75.5		116,702		0.0000	33.1050
1924	83.5		22,743		0.0000	46.1843
Total		\$155,101,896	\$5,655,465	\$137,834,023	0.8574	

AQUILA NETWORKS - MPS (ELECTRIC)**Distribution Plant****Account: 368000 Line Transformers****Unadjusted Plant History**

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1970	10,667,634	1,291,331	195,902	(9,021)	11,754,042
1971	11,754,042	1,273,588	118,359		12,909,271
1972	12,909,271	1,769,262	190,665		14,487,868
1973	14,487,868	2,616,074	248,019	(700)	16,855,223
1974	16,855,223	1,842,737	360,413	22,826	18,360,373
1975	18,360,373	2,091,155	314,793	6,930	20,143,665
1976	20,143,665	2,417,478	795,165	(244,091)	21,521,887
1977	21,521,887	2,324,138	283,643	(1,033,456)	22,528,926
1978	22,528,926	2,592,815	329,810	11,150	24,803,081
1979	24,803,081	1,782,747	332,185	23,727	26,277,370
1980	26,277,370	1,869,739	622,757	4,301	27,528,653
1981	27,528,653	1,652,414	287,904	(1,095)	28,892,068
1982	28,892,068	1,308,210	307,397	63,975	29,956,856
1983	29,956,856	1,651,161	262,521	5,693	31,351,189
1984	31,351,189	1,766,763	461,346	(29,157)	32,627,449
1985	32,627,449	2,109,028	240,716	23,398	34,519,159
1986	34,519,159	3,889,885	639,622	40,485	37,809,907
1987	37,809,907	3,328,023	558,914	94,802	40,673,818
1988	40,673,818	4,260,563	1,155,569	(652)	43,778,160
1989	43,778,160	3,822,362	502,817		47,097,705
1990	47,097,705	3,345,175	1,023,043		49,419,837
1991	49,419,837	1,348,164	348,671		50,419,330
1992	50,419,330	6,864,691	1,043,275		56,240,746
1993	56,240,746	4,572,383	762,622	516	60,051,023
1994	60,051,023	4,933,262	563,069		64,421,216
1995	64,421,216	4,072,245	389,323		68,104,138
1996	68,104,138	5,136,104	863,545	(385,599)	71,991,098
1997	71,991,098	4,089,816	363,872	89,158	75,806,200
1998	75,806,200	4,799,621	305,868		80,299,953
1999	80,299,953	3,968,042	135,131		84,132,864
2000	84,132,864	9,905,114	1,340,192	703,508	93,401,295
2001	93,401,295	6,412,310	693,202	(24,471)	99,095,931
2002	99,095,931	7,327,543	803,307	(1,267)	105,618,900
2003	105,618,900	7,271,160	736,401	54,005	112,207,663
2004	112,207,663	6,001,303	1,048,394		117,160,573
2005	117,160,573	7,937,677	1,334,454	(8,276)	123,755,521
2006	123,755,521	8,268,650	875,657	2	131,148,516
2007	131,148,516	7,800,620	1,116,373	1,260	137,834,023

AQUILA NETWORKS - MPS (ELECTRIC)
Distribution Plant

Account: 368000 Line Transformers

Adjusted Plant History

Year	Beginning Balance	Additions	Retirements	Sales, Transfers & Adjustments	Ending Balance
A	B	C	D	E	F=B+C-D+E
1970	10,971,622	1,424,021	195,902	(9,021)	12,190,720
1971	12,190,720	1,548,524	118,359		13,620,885
1972	13,620,885	3,139,846	190,665		16,570,066
1973	16,570,066	2,996,356	248,019	(700)	19,317,703
1974	19,317,703	1,698,568	360,413	22,826	20,678,684
1975	20,678,684	1,203,435	314,793	6,930	21,574,256
1976	21,574,256	1,888,192	795,165	(244,091)	22,423,192
1977	22,423,192	1,901,041	283,643	(1,033,456)	23,007,134
1978	23,007,134	2,608,998	329,810	11,150	25,297,472
1979	25,297,472	1,681,616	332,185	23,727	26,670,629
1980	26,670,629	1,979,261	622,757	4,301	28,031,434
1981	28,031,434	1,676,206	287,904	(1,095)	29,418,641
1982	29,418,641	1,371,991	307,397	63,975	30,547,210
1983	30,547,210	1,730,128	262,521	5,693	32,020,510
1984	32,020,510	1,800,332	461,346	(29,157)	33,330,339
1985	33,330,339	2,449,950	240,716	23,398	35,562,971
1986	35,562,971	3,348,176	639,622	40,485	38,312,010
1987	38,312,010	3,874,335	558,914	94,802	41,722,234
1988	41,722,234	4,516,985	1,155,569	(652)	45,082,998
1989	45,082,998	3,418,959	502,817		47,999,140
1990	47,999,140	2,690,609	1,023,043		49,666,706
1991	49,666,706	4,157,696	348,671		53,475,731
1992	53,475,731	4,100,628	1,043,275		56,533,084
1993	56,533,084	5,066,273	762,622	516	60,837,251
1994	60,837,251	4,785,609	563,069		65,059,791
1995	65,059,791	4,335,084	389,323		69,005,552
1996	69,005,552	4,836,330	863,545	(385,599)	72,592,738
1997	72,592,738	5,841,301	363,872	89,158	78,159,325
1998	78,159,325	3,664,831	305,868		81,518,288
1999	81,518,288	5,959,192	135,131		87,342,349
2000	87,342,349	6,769,706	1,340,192	703,508	93,475,371
2001	93,475,371	6,584,820	693,202	(24,471)	99,342,518
2002	99,342,518	7,368,112	803,307	(1,267)	105,906,055
2003	105,906,055	7,014,098	736,401	54,005	112,237,757
2004	112,237,757	6,044,631	1,048,394		117,233,994
2005	117,233,994	7,847,215	1,335,114	(8,276)	123,737,820
2006	123,737,820	8,444,210	874,997	2	131,307,034
2007	131,307,034	7,642,102	1,115,974	1,260	137,834,422

AQUILA NETWORKS - MPS (ELECTRIC)

Distribution Plant

Account: 368000 Line Transformers

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T-Cut: None

Placement Band: 1924-2007

Hazard Function: Proportion Retired

Rolling Band Life Analysis

Weighting: Exposures

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index	Average Life	Dispersion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1970-1974	1.0	25.9	L2*	9.10	25.6	S1.5	6.18	25.7	S2	6.29
1971-1975	1.3	25.7	L2*	8.17	25.5	S1.5	5.24	25.7	S2	5.34
1972-1976	0.9	22.5	L2*	5.51	22.8	S1.5	3.76	23.0	S1.5*	4.13
1973-1977	1.4	22.9	L1.5*	5.94	23.1	S1	4.07	23.5	S1.5*	3.96
1974-1978	2.5	23.7	L1.5*	5.13	23.6	S1	3.91	24.7	L2*	3.61
1975-1979	2.2	24.4	L1.5*	4.94	24.3	S1	3.01	25.1	S1.5*	2.89
1976-1980	2.4	23.8	L2*	4.69	23.8	S1	2.79	24.2	S1.5*	2.74
1977-1981	1.6	26.9	L2*	6.19	26.4	S1.5	3.42	27.6	L3*	3.39
1978-1982	0.0	27.3	L2*	6.46	26.9	S1.5	3.39	28.4	L3*	3.58
1979-1983	0.0	28.4	L2*	6.33	27.8	S1.5*	3.12	29.2	L3*	3.50
1980-1984	0.6	29.0	L2*	5.71	28.2	S1.5	3.03	30.4	L3*	3.14
1981-1985	0.3	32.8	L2*	8.87	31.2	S1.5*	5.13	35.8	L2*	5.50
1982-1986	2.3	32.8	L1.5*	5.96	31.0	S1	3.44	39.3	L1.5*	3.37
1983-1987	0.3	32.4	L1.5*	7.50	30.7	S1	4.72	39.4	L1.5*	5.27
1984-1988	0.0	29.8	L1.5*	6.12	28.1	S1	2.92	30.1	L2*	2.83
1985-1989	0.0	31.2	L1.5*	7.17	28.9	R1.5	3.21	31.5	L2*	3.02
1986-1990	0.0	28.6	L1.5*	6.16	27.1	R2	2.78	27.0	R2*	3.18
1987-1991	0.0	30.2	L1.5*	7.24	28.4	R2	3.76	28.4	S1.5*	4.22
1988-1992	0.1	29.0	L1.5*	8.40	27.8	R2	4.97	27.8	R2.5	5.23
1989-1993	0.2	30.2	L2*	9.66	29.1	R2.5	5.40	29.0	S2*	5.46
1990-1994	0.2	30.1	L2*	10.43	29.4	S2*	6.20	29.1	S2*	6.20
1991-1995	0.5	33.3	L2*	11.07	31.5	S2*	5.68	31.4	S2*	5.62
1992-1996	0.1	32.5	L2*	13.22	31.0	S2*	8.58	30.9	S2*	8.47
1993-1997	0.3	36.5	L2*	16.86	33.7	S2*	11.60	33.7	S2*	11.56
1994-1998	3.6	41.6	L1.5*	20.41	37.1	S2	15.29	37.4	S2	15.33
1995-1999	35.2	48.9	L1.5*	8.23	42.0	S1.5	16.45	43.5	S1.5*	14.61
1996-2000	2.3	40.9	L2*	6.30	37.1	S2	4.37	36.9	R3	4.89
1997-2001	0.1	44.1	L2*	10.05	39.2	S2*	3.86	38.8	R3	4.37
1998-2002	0.0	44.4	L1.5*	11.31	39.2	S2*	3.65	38.8	R3	3.81
1999-2003	0.0	43.8	L1.5*	11.16	38.7	R3*	3.18	38.5	R3	3.28
2000-2004	0.0	42.3	L1.5*	10.83	37.8	R2.5	3.12	37.6	R3	2.95
2001-2005	0.0	47.9	L1.5*	14.91	40.1	R2.5	3.62	39.9	R2.5	3.37
2002-2006	0.0	50.4	L1*	16.82	40.9	R2.5	4.13	41.3	R2.5	4.77
2003-2007	0.0	51.5	L1	16.75	41.3	R2	4.08	43.5	S1.5*	5.71

AQUILA NETWORKS - MPS (ELECTRIC)
Distribution Plant

Account: 368000 Line Transformers

Schedule D
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T-Cut: None
 Placement Band: 1924-2006
 Hazard Function: Proportion Retired
 Weighting: Exposures

Shrinking Band Life Analysis

Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index	Average Life	Disper- sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1970-2007	0.0	38.4	L1.5 *	5.70	35.3	S1.5	1.65	36.2	S1.5 *	1.33
1972-2007	0.0	38.5	L1.5 *	5.78	35.4	S1.5	1.65	36.2	S1.5 *	1.34
1974-2007	0.0	38.7	L1.5 *	5.93	35.5	S1.5	1.67	36.2	S1.5 *	1.36
1976-2007	0.0	39.1	L1.5 *	6.23	35.7	R2	1.65	36.3	S1.5 *	1.39
1978-2007	0.0	39.6	L1.5 *	6.67	36.0	S1.5	1.66	36.5	S1.5 *	1.46
1980-2007	0.0	39.9	L1.5 *	7.00	36.2	S1.5	1.65	36.6	S1.5 *	1.55
1982-2007	0.0	40.5	L1.5 *	7.52	36.5	R2	1.66	36.8	S1.5	1.63
1984-2007	0.0	40.7	L1.5 *	7.69	36.6	R2	1.69	36.9	S1.5	1.65
1986-2007	0.0	41.0	L1.5 *	8.01	36.7	R2	1.69	37.0	S1.5	1.71
1988-2007	0.0	41.5	L1.5 *	8.66	37.1	R2.5	1.77	37.3	S1.5	1.84
1990-2007	0.0	42.4	L1.5 *	9.38	37.7	R2.5	1.94	37.9	S1.5	2.09
1992-2007	0.0	43.5	L1.5 *	10.25	38.4	R2.5	2.10	38.5	S2	2.27
1994-2007	0.0	45.9	L1.5 *	11.91	39.6	R2.5	2.43	39.8	S2	2.71
1996-2007	0.0	46.9	L1.5 *	12.72	40.0	R2.5	2.69	40.1	R2.5	2.83
1998-2007	0.0	48.2	L1.5 *	14.21	40.5	R2.5	3.19	40.5	R2.5	3.21
2000-2007	0.0	46.0	L1.5 *	12.91	39.4	R2.5	3.26	39.5	R2.5	3.39
2002-2007	0.0	50.8	L1	16.31	41.1	R2.5	3.83	42.0	S1.5 *	5.03
2004-2007	0.0	51.8	L1	12.63	41.4	R2	4.58	52.4	L2 *	4.30
2006-2007	0.0	58.1	L0.5	18.03	43.9	R2	6.61	89.7	O4 *	16.64

AQUILA NETWORKS - MPS (ELECTRIC)

Distribution Plant

Account: 368000 Line Transformers

Schedule D

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T-Cut: None

Placement Band: 1924-2007

Hazard Function: Proportion Retired

Progressing Band Life Analysis

Weighting: Exposures

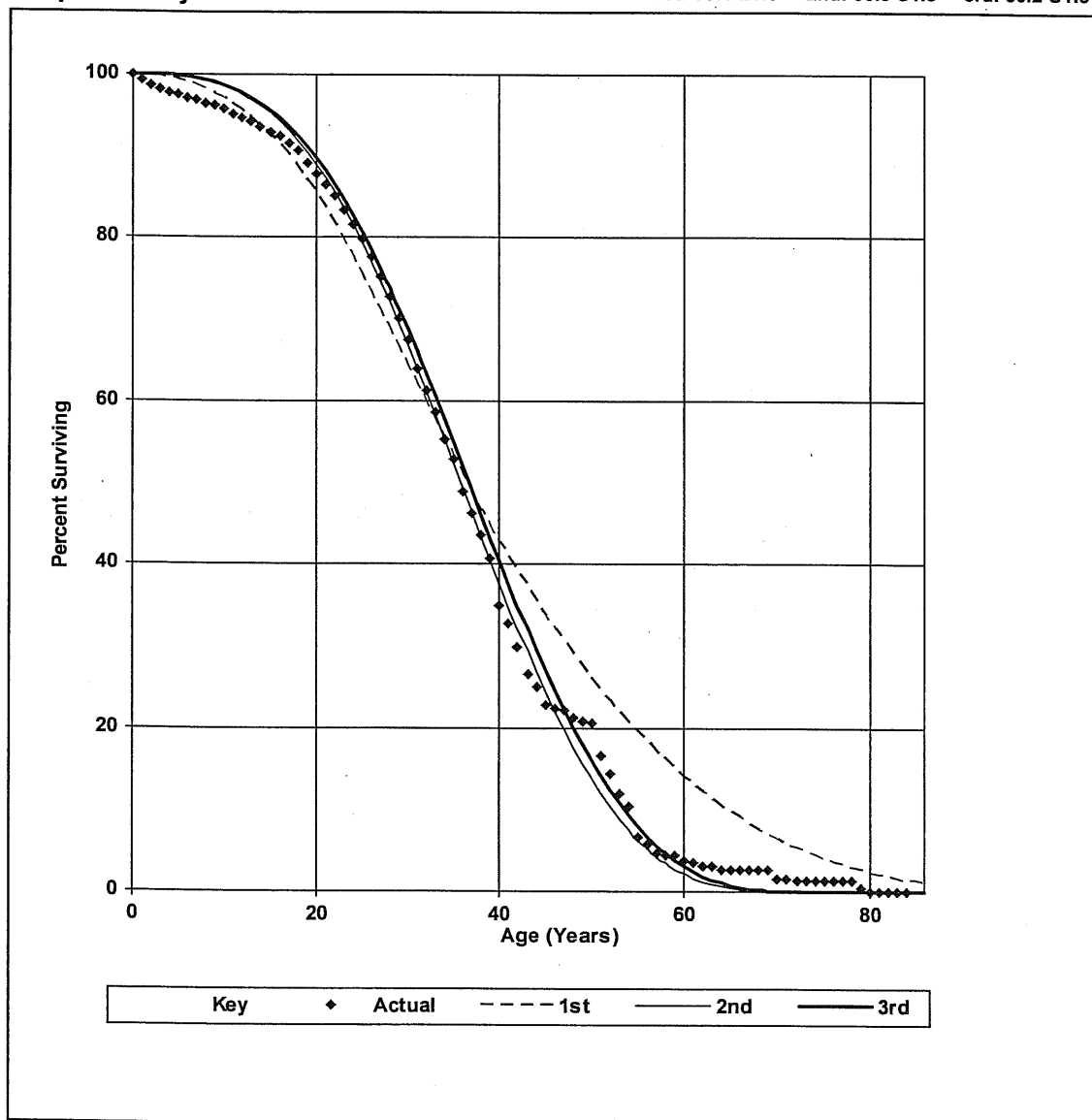
Observation Band	Censoring	First Degree			Second Degree			Third Degree		
		Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index	Average Life	Disper-sion	Conf. Index
A	B	C	D	E	F	G	H	I	J	K
1970-1971	6.8	27.7	L2 *	10.09	26.7	S2	8.36	26.6	S2 *	8.82
1970-1973	0.9	26.8	L2 *	9.75	26.2	S2	5.73	26.3	S2 *	5.82
1970-1975	1.0	25.6	L2 *	8.33	25.4	S2	5.20	25.5	S2 *	5.31
1970-1977	1.0	24.2	L1.5 *	6.79	24.1	S1.5	4.44	24.3	S1.5 *	4.42
1970-1979	1.5	25.0	L1.5 *	6.35	24.8	S1.5	3.85	25.1	S1.5 *	3.77
1970-1981	2.3	25.1	L2 *	5.94	24.9	S1.5	3.59	25.3	S1.5 *	3.38
1970-1983	2.9	26.4	L2 *	5.24	26.0	S1.5	3.36	26.8	L3 *	2.85
1970-1985	4.0	27.5	L2 *	4.79	26.9	S1.5	3.92	28.3	L3 *	3.15
1970-1987	5.4	28.1	L2 *	4.73	27.4	S1.5	4.83	30.5	L2 *	3.54
1970-1989	4.2	28.4	L1.5 *	4.50	27.4	S1	3.73	29.4	L2 *	2.67
1970-1991	3.1	28.8	L1.5 *	5.06	27.7	S1.5	3.05	28.2	S1.5 *	2.51
1970-1993	0.8	28.7	L2 *	5.80	27.7	S1.5	2.56	27.6	S1.5 *	2.40
1970-1995	0.9	29.8	L2 *	6.55	28.6	S1.5	2.99	28.5	S1.5	2.88
1970-1997	1.1	30.9	L1.5 *	7.02	29.5	S1.5	3.59	29.5	S1.5	3.43
1970-1999	2.5	33.3	L1.5 *	6.19	31.4	S1.5	4.12	32.0	S1.5 *	3.60
1970-2001	1.0	33.7	L1.5 *	5.24	31.9	S1.5	2.30	32.0	S1.5	2.02
1970-2003	0.0	35.3	L1.5 *	5.63	33.1	S1.5	2.00	33.2	S1.5	1.77
1970-2005	0.0	36.5	L1.5 *	5.36	34.0	S1.5	1.69	34.1	S1.5	1.37
1970-2007	0.0	38.4	L1.5 *	5.70	35.3	S1.5	1.65	36.2	S1.5 *	1.33

AQUILA NETWORKS - MPS (ELECTRIC)
Distribution Plant
Account: 368000 Line Transformers

T-Cut: None
Placement Band: 1924-2007 Observation Band: 1970-2007
Hazard Function: Proportion Retired
Weighting: Exposures

Graphics Analysis

1st: 38.4-L1.5 2nd: 35.3-S1.5 3rd: 36.2-S1.5



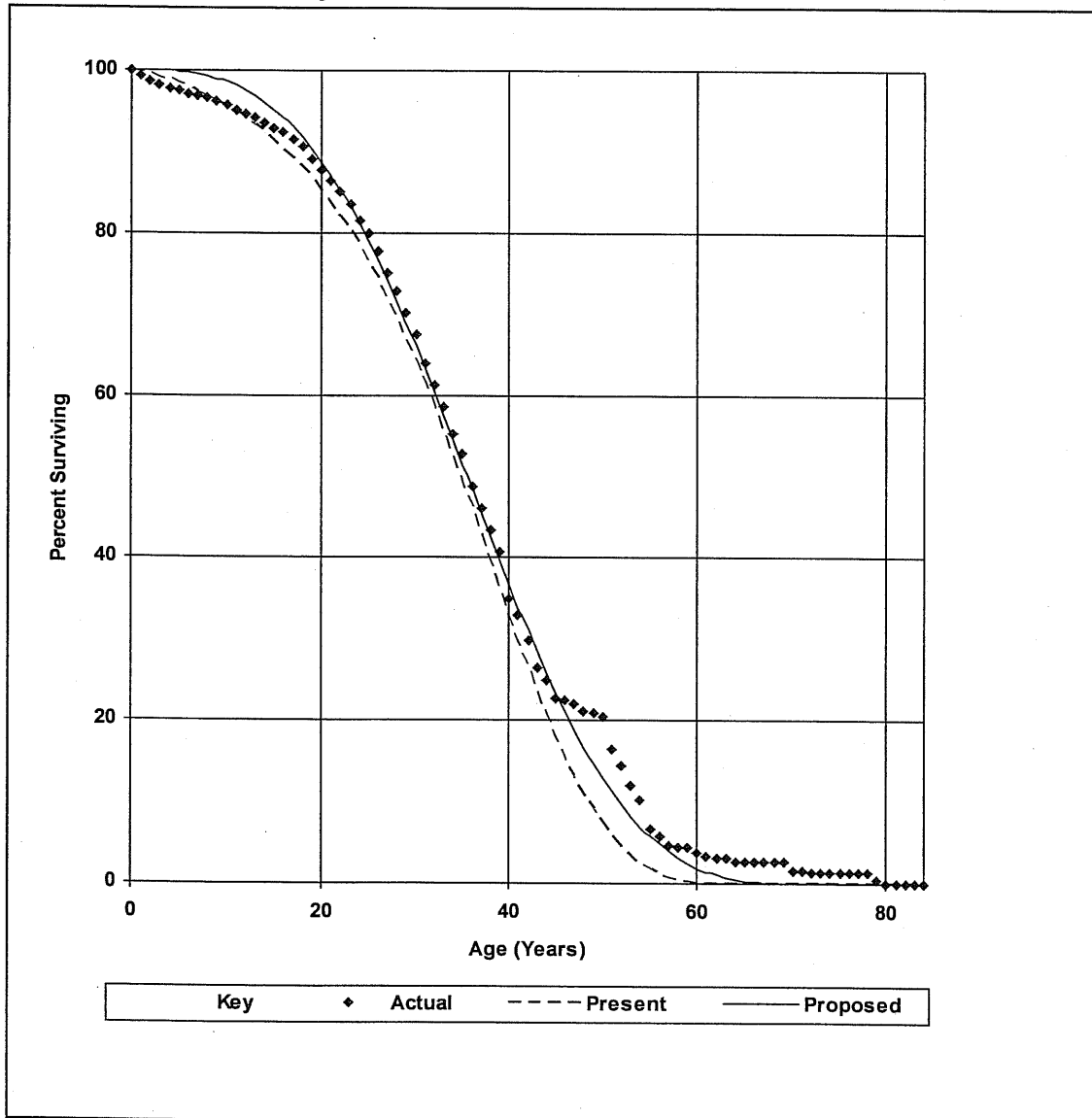
AQUILA NETWORKS - MPS (ELECTRIC)
Distribution Plant
Account: 368000 Line Transformers

T-Cut: None
Placement Band: 1924-2007
Observation Band: 1970-2007

Present and Proposed Projection Life Curves

Present: 33.0-R2

Proposed: 35.0-S1.5

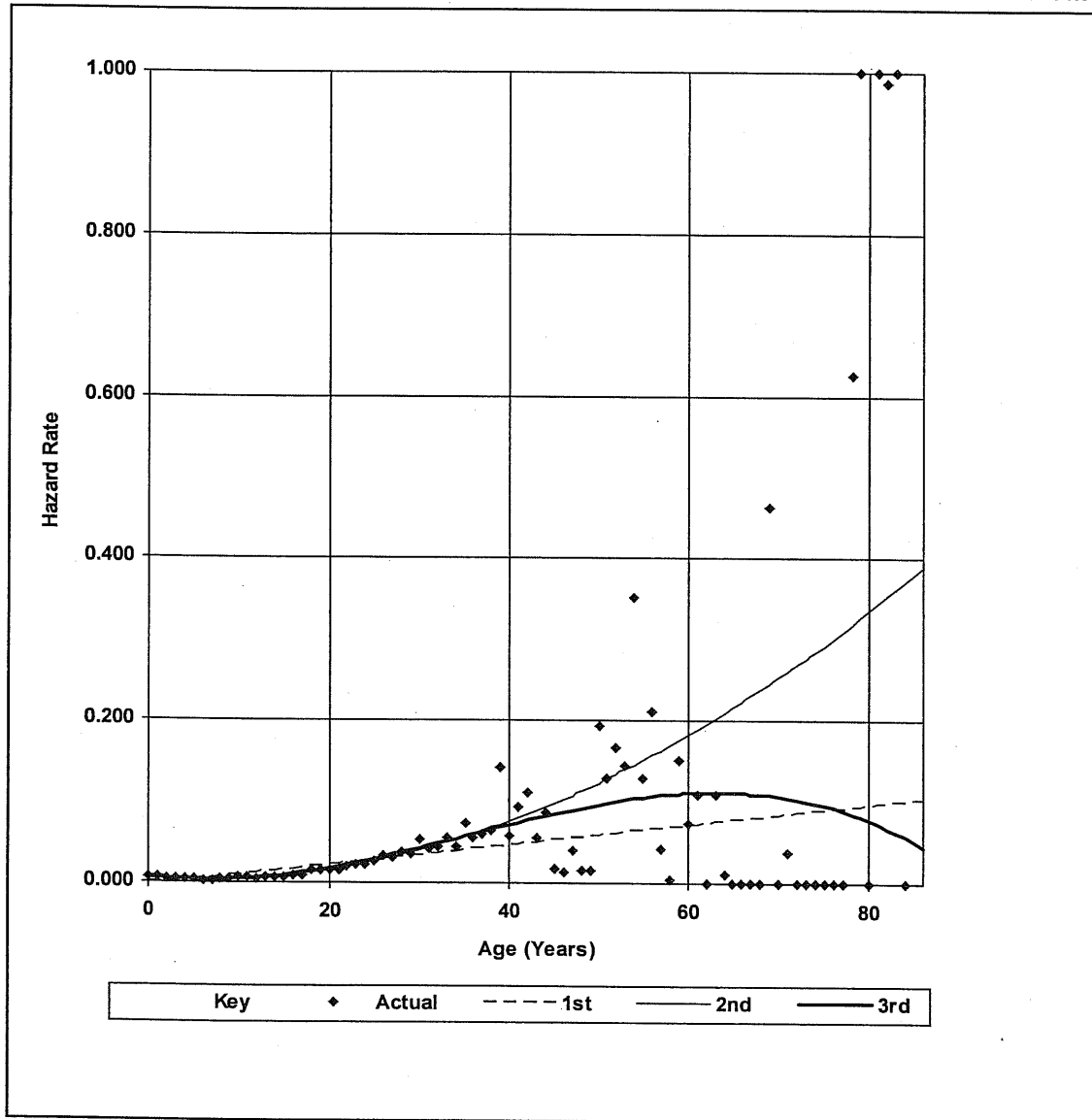


AQUILA NETWORKS - MPS (ELECTRIC)
Distribution Plant
Account: 368000 Line Transformers

T-Cut: None
Placement Band: 1924-2007 Observation Band: 1970-2007
Hazard Function: Proportion Retired
Weighting: Exposures

Polynomial Hazard Function

1st: 38.4-L1.5 2nd: 35.3-S1.5 3rd: 36.2-S1.5



AQUILA NETWORKS - MPS (ELECTRIC)
Distribution Plant

Account: 368000 Line Transformers

Unadjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	240,716	41,774	17.4		111,216	46.2		(69,442)	-28.8	
1986	639,622	99,058	15.5		134,011	21.0		(34,953)	-5.5	
1987	558,914	101,435	18.1		186,077	33.3		(84,642)	-15.1	
1988	1,155,569	246,991	21.4		275,370	23.8		(28,379)	-2.5	
1989	502,817	57,602	11.5	17.7	124,792	24.8	26.8	(67,190)	-13.4	-9.2
1990	1,023,043	361,272	35.3	22.3	442,309	43.2	30.0	(81,037)	-7.9	-7.6
1991	348,671	23,205	6.7	22.0	143,315	41.1	32.7	(120,110)	-34.4	-10.6
1992	1,043,275	110,943	10.6	19.6	310,170	29.7	31.8	(199,227)	-19.1	-12.2
1993	762,622	92,471	12.1	17.5	228,748	30.0	33.9	(136,277)	-17.9	-16.4
1994	563,069	53,028	9.4	17.1	184,163	32.7	35.0	(131,135)	-23.3	-17.9
1995	389,323	24,537	6.3	9.8	212,524	54.6	34.7	(187,987)	-48.3	-24.9
1996	863,545	112,017	13.0	10.9	139,003	16.1	29.7	(26,987)	-3.1	-18.8
1997	363,872	28,539	7.8	10.6	105,289	28.9	29.6	(76,750)	-21.1	-19.0
1998	305,868	7,724	2.5	9.1	46,085	15.1	27.6	(38,361)	-12.5	-18.6
1999	135,131	84,050	62.2	12.5		0.0	24.4	84,050	62.2	-12.0
2000	1,340,192	46,392	3.5	9.3	266,586	19.9	18.5	(220,194)	-16.4	-9.2
2001	693,202	114,204	16.5	9.9	241,304	34.8	23.2	(127,100)	-18.3	-13.3
2002	803,307	5,038	0.6	7.9	56,265	7.0	18.6	(51,226)	-6.4	-10.8
2003	736,401	1,170	0.2	6.8	10,230	1.4	15.5	(9,060)	-1.2	-8.7
2004	1,048,394	31,634	3.0	4.3	111,456	10.6	14.8	(79,822)	-7.6	-10.5
2005	1,334,454	122,320	9.2	5.9	304,991	22.9	15.7	(182,671)	-13.7	-9.7
2006	875,657	96,080	11.0	5.3	264,179	30.2	15.6	(168,099)	-19.2	-10.2
2007	1,116,373	139,451	12.5	7.6	337,714	30.3	20.1	(198,263)	-17.8	-12.5
Total	16,844,037	2,000,934	11.9		4,235,796	25.1		(2,234,862)	-13.3	

AQUILA NETWORKS - MPS (ELECTRIC)

Distribution Plant

Account: 368000 Line Transformers

Schedule F

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Adjusted Net Salvage History

Year	Retirements	Gross Salvage			Cost of Retiring			Net Salvage		
		Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.	Amount	Pct.	5-Yr Avg.
A	B	C	D=C/B	E	F	G=F/B	H	I=C-F	J=I/B	K
1985	240,716	41,774	17.4		111,216	46.2		(69,442)	-28.8	
1986	639,622	99,058	15.5		134,011	21.0		(34,953)	-5.5	
1987	558,914	101,435	18.1		186,077	33.3		(84,642)	-15.1	
1988	1,155,569	246,991	21.4		275,370	23.8		(28,379)	-2.5	
1989	502,817	57,602	11.5	17.7	124,792	24.8	26.8	(67,190)	-13.4	-9.2
1990	1,023,043	361,272	35.3	22.3	442,309	43.2	30.0	(81,037)	-7.9	-7.6
1991	348,671	23,205	6.7	22.0	143,315	41.1	32.7	(120,110)	-34.4	-10.6
1992	1,043,275	110,943	10.6	19.6	310,170	29.7	31.8	(199,227)	-19.1	-12.2
1993	762,622	92,471	12.1	17.5	228,748	30.0	33.9	(136,277)	-17.9	-16.4
1994	563,069	53,028	9.4	17.1	184,163	32.7	35.0	(131,135)	-23.3	-17.9
1995	389,323	24,537	6.3	9.8	212,524	54.6	34.7	(187,987)	-48.3	-24.9
1996	863,545	112,017	13.0	10.9	139,003	16.1	29.7	(26,987)	-3.1	-18.8
1997	363,872	28,539	7.8	10.6	105,289	28.9	29.6	(76,750)	-21.1	-19.0
1998	305,868	7,724	2.5	9.1	46,085	15.1	27.6	(38,361)	-12.5	-18.6
1999	135,131	84,050	62.2	12.5		0.0	24.4	84,050	62.2	-12.0
2000	1,340,192	46,392	3.5	9.3	266,586	19.9	18.5	(220,194)	-16.4	-9.2
2001	693,202	114,204	16.5	9.9	241,304	34.8	23.2	(127,100)	-18.3	-13.3
2002	803,307	5,038	0.6	7.9	56,265	7.0	18.6	(51,226)	-6.4	-10.8
2003	736,401	1,170	0.2	6.8	10,230	1.4	15.5	(9,060)	-1.2	-8.7
2004	1,048,394	31,634	3.0	4.3	111,456	10.6	14.8	(79,822)	-7.6	-10.5
2005	1,335,114	122,320	9.2	5.9	304,991	22.8	15.7	(182,671)	-13.7	-9.7
2006	874,997	96,080	11.0	5.3	264,179	30.2	15.6	(168,099)	-19.2	-10.2
2007	1,115,974	139,451	12.5	7.6	337,714	30.3	20.1	(198,263)	-17.8	-12.5
Total	16,843,639	2,000,934	11.9		4,235,796	25.1		(2,234,862)	-13.3	

KCPL-GMO

Case Nos. ER-2009-0090 and HR-2009-0092

ECORP Plant and Reserve
inputs for Schad Schedules 4-1, 4-2, and 4-3

Allocation Factors:

75.23% MPS

99.489% MPS

24.77% L&P

84.73% L&P Electric

15.27% L&P Steam

ECORP PLANT	L&P-Steam Plant at 9-30-08	L&P-Electric Plant at 9-30-08	MPS Plant at 9- 30-08	Plant at 9-30-08*	L&P-Steam ECORP DEP RES at 9-30-08	L&P-Electric ECORP DEP RES at 9-30-08
389.00 Land				36,492		
390.00 Structures and Improvements	\$401,137	\$2,225,827	\$7,937,693	\$10,605,427	(\$43,142)	(\$239,384)
391.00 Office Furniture and Eq.	\$443,231	\$2,459,397	\$8,770,645	\$11,718,322	\$69,292	\$384,484
391.02 Computer Hardware	\$615,559	\$3,415,605	\$12,180,651	\$16,274,377	\$225,470	\$1,251,084
391.04 Computer Software	\$859,302	\$4,768,084	\$17,003,834	\$22,718,556	\$234,270	\$1,299,915
391.05 Computer Systems Development	\$0	\$0	\$0	\$0	\$89,302	\$495,519
392.00 Transportation Eq.	\$0	\$0	\$0	\$0	\$0	\$0
393.00 Stores Eq.	\$0	\$0	\$0	\$0	\$0	\$0
394.00 Tools, Shop and Garage Eq.	\$2,136	\$11,854	\$42,274	\$56,481	\$1,248	\$6,925
395.00 Laboratory Eq.	\$0	\$0	\$0	\$0	\$0	\$0
396.00 Power Operated Eq.	\$0	\$0	\$0	\$0	\$0	\$0
397.00 Communications Eq.	\$90,436	\$501,813	\$1,789,553	\$2,390,994	\$11,499	\$63,807
398.00 Miscellaneous Eq.	\$21,174	\$117,492	\$418,998	\$559,816	\$10,430	\$57,872
TOTAL	\$2,432,976	\$13,500,072	\$48,143,647	\$64,360,465	\$598,369	\$3,320,222

*From DR. NO. 247 wps (2) worksheet tab 4b: Curr Alloc CorpAssets@9-30-08 (Schedule 8-2)

** From DR. NO. 258s worksheet tab Depr Adjust Nov 06 Thru Dec 08 Revised (Schedule 9-3)

*** From DR. NO. 247.1 worksheet tab #2: corp assets correction (Schedule 10-3)

KCPL-GMO

Case Nos. ER-2009-0090 and HR-2009-0092

ECORP Plant and Reserve
inputs for Schad Schedules 4-1, 4-2, and 4-3

Allocation Factors:

75.23% MPS

99.489% MPS

24.77% L&P

84.73% L&P Electric

15.27% L&P Steam

ECORP PLANT	L&P ECORP DEP RES at 9-30-08	MPS ECORP DEP RES at 9-30-08	Reduction for L&P	Reduction for MPS	Weighting for Reduction of Overstated Reserve	L&P -Electric ECORP DEP RES	MPS ECORP DEP RES
389.00 Land							
390.00 Structures and Improvements	(\$282,526)	(\$846,777)	(\$98,749)	(\$291,474)	2.08%	(\$183,777)	(\$555,303)
391.00 Office Furniture and Eq.	\$453,776	\$1,408,009	(\$527,003)	(\$1,555,532)	11.11%	\$980,778	\$2,963,541
391.02 Computer Hardware	\$1,476,554	\$4,581,526	(\$1,714,332)	(\$5,060,125)	36.13%	\$3,190,886	\$9,641,651
391.04 Computer Software	\$1,534,185	\$4,760,383	(\$1,781,760)	(\$5,259,148)	37.55%	\$3,315,945	\$10,019,531
391.05 Computer Systems Development	\$584,821	\$1,798,433	(\$447,717)	(\$1,321,507)	9.44%	\$1,032,538	\$3,119,940
392.00 Transportation Eq.	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
393.00 Stores Eq.	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
394.00 Tools, Shop and Garage Eq.	\$8,173	\$25,302	(\$8,665)	(\$25,577)	0.18%	\$16,838	\$50,879
395.00 Laboratory Eq.	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
396.00 Power Operated Eq.	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
397.00 Communications Eq.	\$75,307	\$233,668	(\$87,459)	(\$258,150)	1.84%	\$162,766	\$491,818
398.00 Miscellaneous Eq.	\$68,301	\$211,894	(\$78,796)	(\$232,578)	1.66%	\$147,097	\$444,472
TOTAL	\$3,918,591	\$12,172,436	(\$4,744,481)	(\$14,004,092)	100.00%	\$8,663,072	\$26,176,528

KCPL-GMO**Case Nos. ER-2009-0090 and HR-2009-0092**ECORP Plant and Reserve
inputs for Schad Schedules 4-1, 4-2, and 4-3

Allocation Factors:

75.23% MPS

99.489% MPS

24.77% L&P

84.73% L&P Electric

15.27% L&P Steam

ECORP PLANT	Adj Revised Reserve at 9-30-08	Adjustments***	Revised Reserve at 9-30-08	Additional Reserve**	ECORP Reserve at 9-30-08*
389.00 Land					
390.00 Structures and Improvements	(\$741,932)	\$0	(\$741,932)	\$0	(\$741,932)
391.00 Office Furniture and Eq.	\$3,959,541	\$0	\$3,959,541	\$0	\$3,959,541
391.02 Computer Hardware	\$12,882,059	\$9,745	\$12,870,588	\$7,142	\$12,865,172
391.04 Computer Software	\$13,386,938	\$3,933,121	\$9,453,817	\$0	\$9,453,817
391.05 Computer Systems Development	\$4,168,503	\$0	\$3,363,841	\$4,168,503	\$0
392.00 Transportation Eq.	\$0	\$0	\$0	\$0	\$0
393.00 Stores Eq.	\$0	\$0	\$0	\$0	\$0
394.00 Tools, Shop and Garage Eq.	\$67,978	\$0	\$65,105	\$11,497	\$56,481
395.00 Laboratory Eq.	\$0	\$0	\$0	\$0	\$0
396.00 Power Operated Eq.	\$0	\$0	\$0	\$0	\$0
397.00 Communications Eq.	\$657,110	\$0	\$657,110	\$0	\$657,110
398.00 Miscellaneous Eq.	\$593,852	\$0	\$592,018	\$34,036	\$559,816
TOTAL	\$34,974,049	\$3,942,866	\$30,220,088	\$4,221,178	\$26,810,005
			Reduction of Overstated Reserve		
MPS adjusted jurisdictional				(\$14,004,092)	
L&P				(\$4,744,481)	
Total				(\$18,748,573)	
			Reduction of Overstated Reserve		
MPS from DR. NO. 27				(\$14,076,020)	
L&P from DR. NO. 27				(\$4,744,481)	
Total				(\$18,820,501)	

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 3-1 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>				
311.00	Structures and Improvements	1.70%	60	-2%
312.00	Boiler Plant Eq.	2.10%	50	-5%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.31%	45	-4%
316.00	Miscellaneous Power Plant Eq.	2.04%	50	-2%
<u>STEAM PRODUCTION PLANT (JEC)</u>				
311.00	Structures and Improvements	1.70%	60	-2%
312.00	Boiler Plant Eq.	2.10%	50	-5%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.31%	45	-4%
316.00	Miscellaneous Power Plant Eq.	2.04%	50	-2%
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	1.68%	60	-1%
342.00	Fuel Holders, Producers and Access.	2.89%	35	-1%
343.00	Prime Movers	2.89%	35	-1%
343.01	Prime Movers-Wind	3.33%	30	0%
344.00	Generators	2.89%	35	-1%
345.00	Accessory Electric Equipment	2.24%	45	-1%
346.00	Miscellaneous Power Plant Eq.	2.00%	50	0%

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 3-1 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	1.75%	60	-5%
353.00	Station Eq.	1.73%	55	5%
354.00	Towers and Fixtures	1.98%	55	-9%
355.00	Poles and Fixtures	2.91%	55	-60%
356.00	Overhead Conductors and Devices	2.73%	55	-50%
357.00	Underground Conduit	1.87%	60	-12%
358.00	Underground Conductors and Devices	1.33%	60	20%
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	1.67%	60	0%
362.00	Station Eq.	1.73%	55	5%
364.00	Poles, Towers and Fixtures	3.78%	45	-70%
365.00	Overhead Conductors and Devices	2.17%	60	-30%
366.00	Underground Conduit	1.83%	60	-10%
367.00	Underground Conductors and Devices	2.56%	45	-15%
368.00	Line Transformers	3.17%	35	-11%
369.01	Overhead Services	3.64%	55	-100%
369.02	Underground Services	2.18%	55	-20%
370.01	Meters	1.91%	55	-5%
370.02	Load Research Meters	6.67%	15	0%
371.00	Installations on Customers' Premises	4.32%	25	-8%
373.00	Street Lighting and Signal Systems	3.50%	30	-5%

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 3-1 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	1.88%	60	-13%
391.00	Office Furniture and Eq.	3.33%	30	0%
391.02	Computer Hardware	10.00%	10	0%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	10.00%	10	0%
392.00	Transportation Eq.	9.30%	10	7%
393.00	Stores Eq.	3.33%	30	0%
394.00	Tools, Shop and Garage Eq.	3.37%	30	-1%
395.00	Laboratory Eq.	3.30%	30	1%
396.00	Power Operated Eq.	4.75%	20	5%
397.00	Communications Eq.	3.33%	30	0%
398.00	Miscellaneous Eq.	3.76%	25	6%
<u>ECORP PLANT</u>				
390.00	Structures and Improvements	1.67%	60	0%
391.00	Office Furniture and Eq.	3.33%	30	0%
391.02	Computer Hardware	10.00%	10	0%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	0.00%	10	0%
392.00	Transportation Eq.	0.00%	10	0%
393.00	Stores Eq.	0.00%	30	0%
394.00	Tools, Shop and Garage Eq.	0.00%	30	0%
395.00	Laboratory Eq.	0.00%	30	0%
396.00	Power Operated Eq.	0.00%	20	0%
397.00	Communications Eq.	3.33%	30	0%
398.00	Miscellaneous Eq.	0.00%	25	0%

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 3-2 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>				
311.00	Structures and Improvements	1.72%	60	-3%
312.00	Boiler Plant Eq.	2.04%	50	-2%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.24%	45	-1%
316.00	Miscellaneous Power Plant Eq.	2.10%	50	-5%
<u>STEAM PRODUCTION PLANT (IATAN I)</u>				
311.00	Structures and Improvements	1.72%	60	-3%
312.00	Boiler Plant Eq.	2.04%	50	-2%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.24%	45	-1%
316.00	Miscellaneous Power Plant Eq.	2.10%	50	-5%
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	1.68%	60	-1%
342.00	Fuel Holders, Producers and Access.	2.89%	35	-1%
343.00	Prime Movers	2.89%	35	-1%
343.01	Prime Movers-Wind	3.33%	30	0%
344.00	Generators	3.20%	35	-12%
345.00	Accessory Electric Equipment	2.24%	45	-1%
346.00	Miscellaneous Power Plant Eq.	2.00%	50	0%

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 3-2 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	1.83%	60	-10%
353.00	Station Eq.	1.73%	55	5%
354.00	Towers and Fixtures	1.98%	55	-9%
355.00	Poles and Fixtures	2.36%	55	-30%
356.00	Overhead Conductors and Devices	2.15%	55	-18%
357.00	Underground Conduit	1.87%	60	-12%
358.00	Underground Conductors and Devices	2.03%	60	-22%
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	1.67%	60	0%
362.00	Station Eq.	1.82%	55	0%
364.00	Poles, Towers and Fixtures	4.02%	45	-81%
365.00	Overhead Conductors and Devices	2.07%	60	-24%
366.00	Underground Conduit	1.87%	60	-12%
367.00	Underground Conductors and Devices	2.33%	45	-5%
368.00	Line Transformers	3.14%	35	-10%
369.01	Overhead Services	3.64%	55	-100%
369.02	Underground Services	2.18%	55	-20%
370.01	Meters	1.91%	55	-5%
370.02	Load Research Meters			
371.00	Installations on Customers' Premises	4.16%	25	-4%
373.00	Street Lighting and Signal Systems	3.50%	30	-5%

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 3-2 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	1.75%	60	-5%
391.00	Office Furniture and Eq.	3.30%	30	1%
391.02	Computer Hardware	9.70%	10	3%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	10.00%	10	0%
392.00	Transportation Eq.	8.30%	10	17%
393.00	Stores Eq.	3.33%	30	0%
394.00	Tools, Shop and Garage Eq.	3.60%	30	-8%
395.00	Laboratory Eq.	3.33%	30	0%
396.00	Power Operated Eq.	4.65%	20	7%
397.00	Communications Eq.	3.37%	30	-1%
398.00	Miscellaneous Eq.	4.24%	25	-6%
<u>ECORP PLANT</u>				
390.00	Structures and Improvements	1.67%	60	0%
391.00	Office Furniture and Eq.	3.33%	30	0%
391.02	Computer Hardware	10.00%	10	0%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	0.00%	10	0%
392.00	Transportation Eq.	0.00%	10	0%
393.00	Stores Eq.	0.00%	30	0%
394.00	Tools, Shop and Garage Eq.	0.00%	30	0%
395.00	Laboratory Eq.	0.00%	30	0%
396.00	Power Operated Eq.	0.00%	20	0%
397.00	Communications Eq.	3.33%	30	0%
398.00	Miscellaneous Eq.	0.00%	25	0%

HR-2009-0092
KCPL-GMO-L&P-INDUSTRIAL STEAM
SCHEDULE 3-3 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>INDUSTRIAL STEAM PRODUCTION PLANT (LAKE ROAD)</u>				
311.00	Structures and Improvements	1.72%	60	-3%
312.00	Boiler Plant Eq.	2.04%	50	-2%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.24%	45	-1%
316.00	Miscellaneous Power Plant Eq.	2.10%	50	-5%
 <u>INDUSTRIAL STEAM PRODUCTION PLANT</u>				
311.09	Structures and Improvements	2.13%	60	-28%
312.09	Boiler Plant Eq.	2.18%	50	-9%
315.09	Accessory Electric Eq.	2.24%	45	-1%
 <u>INDUSTRIAL STEAM DISTRIBUTION PLANT</u>				
375.09	Structures and Improvements	1.72%	60	-3%
376.09	Mains	2.29%	45	-3%
379.09	Measuring and Regulating Station Eq.-City Gate	2.27%	45	-2%
380.09	Services	2.22%	45	0%
381.09	Meters	3.47%	30	-4%
 <u>INDUSTRIAL STEAM GENERAL PLANT (LAKE ROAD)</u>				
390.00	Structures and Improvements	1.75%	60	-5%
391.00	Office Furniture and Eq.	3.30%	30	1%
391.02	Computer Hardware	9.70%	10	3%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	10.00%	10	0%
392.00	Transportation Eq.	8.30%	10	17%
393.00	Stores Eq.	3.33%	30	0%
394.00	Tools, Shop and Garage Eq.	3.60%	30	-8%
395.00	Laboratory Eq.	3.33%	30	0%
396.00	Power Operated Eq.	4.65%	20	7%
397.00	Communications Eq.	3.37%	30	-1%
398.00	Miscellaneous Eq.	4.24%	25	-6%

HR-2009-0092
KCPL-GMO-L&P-INDUSTRIAL STEAM
SCHEDULE 3-3 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>ECORP PLANT</u>				
390.00	Structures and Improvements	1.67%	60	0%
391.00	Office Furniture and Eq.	3.33%	30	0%
391.02	Computer Hardware	10.00%	10	0%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	0.00%	10	0%
392.00	Transportation Eq.	0.00%	10	0%
393.00	Stores Eq.	0.00%	30	0%
394.00	Tools, Shop and Garage Eq.	0.00%	30	0%
395.00	Laboratory Eq.	0.00%	30	0%
396.00	Power Operated Eq.	0.00%	20	0%
397.00	Communications Eq.	3.33%	30	0%
398.00	Miscellaneous Eq.	0.00%	25	0%

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
STEAM PRODUCTION PLANT (SIBLEY)												
311.00	Structures and Improvements	\$39,322,429	60	R4	-2%	1.70%	\$668,481	54	R4	-0.8%	1.87%	\$735,329
312.00	Boiler Plant Eq.	\$155,248,472	50	S0.5	-5%	2.10%	\$3,260,218	48	R1.5	-0.1%	2.10%	\$3,260,218
314.00	Turbogenerator Units	\$58,718,290	45	R3	-4%	2.31%	\$1,356,392	44	R2.5	-1.7%	2.31%	\$1,356,392
315.00	Accessory Electric Eq.	\$15,207,456	45	S0.5	-4%	2.31%	\$351,292	43	S0.5	-1.8%	2.37%	\$360,417
316.00	Miscellaneous Power Plant Eq.	\$644,985	50	R4	-2%	2.04%	\$13,158	40	R3	-3.4%	2.59%	\$16,705
	Total For Steam Production Plant (Sibley):	\$269,141,632					\$5,649,542					\$5,729,062
STEAM PRODUCTION PLANT (JEC)												
311.00	Structures and Improvements	\$18,587,572	60	R4	-2%	1.70%	\$315,989	54	R4	-0.8%	1.87%	\$347,588
312.00	Boiler Plant Eq.	\$62,774,366	50	S0.5	-5%	2.10%	\$1,318,262	48	R1.5	-0.1%	2.10%	\$1,318,262
314.00	Turbogenerator Units	\$18,447,492	45	R3	-4%	2.31%	\$426,137	44	R2.5	-1.7%	2.31%	\$426,137
315.00	Accessory Electric Eq.	\$6,491,740	45	S0.5	-4%	2.31%	\$149,959	43	S0.5	-1.8%	2.37%	\$153,854
316.00	Miscellaneous Power Plant Eq.	\$2,256,363	50	R4	-2%	2.04%	\$46,030	40	R3	-3.4%	2.59%	\$58,440
	Total For Steam Production Plant (JEC):	\$108,557,533					\$2,256,376					\$2,304,280
OTHER PRODUCTION PLANT												
341.00	Structures and Improvements	\$19,614,791	60	L0.5	-1%	1.68%	\$329,528	60	R0.5	-4.9%	1.75%	\$343,259
342.00	Fuel Holders, Producers and Access.	\$10,779,013	35	R3	-1%	2.89%	\$311,513	34	S6	-4.9%	3.09%	\$333,072
343.00	Prime Movers	\$145,111,862	35	R3	-1%	2.89%	\$4,193,733	22	R2.5	-5.8%	4.81%	\$6,979,881
343.01	Prime Movers-Wind	\$181,654	30	R3	0%	3.33%	\$6,049	22	R2.5	-5.0%	4.77%	\$8,665
344.00	Generators	\$44,787,030	35	L2	-1%	2.89%	\$1,294,345	28	R4	-6.4%	3.80%	\$1,701,907
345.00	Accessory Electric Equipment	\$34,319,692	45	S1.5	-1%	2.24%	\$768,761	37	R2.5	-5.4%	2.85%	\$978,111
346.00	Miscellaneous Power Plant Eq.	\$220,526	50	L3	0%	2.00%	\$4,411	28	S3	0.0%	3.57%	\$7,873
	Total For Other Production Plant:	\$255,014,568					\$6,908,341					\$10,352,767
TRANSMISSION PLANT												
352.00	Structures and Improvements	\$6,902,338	60	R4	-5%	1.75%	\$120,791	60	R0.5	-10.0%	1.83%	\$126,313
353.00	Station Eq.	\$100,571,960	55	R1.5	5%	1.73%	\$1,739,895	60	R2	-2.0%	1.70%	\$1,709,723
354.00	Towers and Fixtures	\$322,086	55	S0	-9%	1.98%	\$6,377	54	L5	0.0%	1.85%	\$5,959
355.00	Poles and Fixtures	\$69,381,756	55	S0.5	-60%	2.91%	\$2,019,009	55	S0.5	-61.0%	2.93%	\$2,032,885
356.00	Overhead Conductors and Devices	\$46,660,623	55	R2.5	-50%	2.73%	\$1,273,835	62	R2.5	-44.0%	2.32%	\$1,082,526
357.00	Underground Conduit	\$0	60	R2	-12%	1.87%	\$0					\$0
358.00	Underground Conductors and Devices	\$58,146	60	S0.5	20%	1.33%	\$773	49	S1.5	-22.0%	2.49%	\$1,448
	Total For Transmission Plant:	\$223,896,909					\$5,160,681					\$4,958,854

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
<u>DISTRIBUTION PLANT</u>												
361.00	Structures and Improvements	\$7,988,388	60	R4	0%	1.67%	\$133,406	62	R3	0.0%	1.61%	\$128,613
362.00	Station Eq.	\$88,794,878	55	R1.5	5%	1.73%	\$1,536,151	48	R1	0.0%	2.08%	\$1,846,933
364.00	Poles, Towers and Fixtures	\$130,983,103	45	L4	-70%	3.78%	\$4,951,161	46	L4	-79.0%	3.89%	\$5,095,243
365.00	Overhead Conductors and Devices	\$91,275,334	60	R1.5	-30%	2.17%	\$1,980,675	60	S1.5	-31.0%	2.18%	\$1,989,802
366.00	Underground Conduit	\$40,029,233	60	R2	-10%	1.83%	\$732,535	66	R2	-12.0%	1.70%	\$680,497
367.00	Underground Conductors and Devices	\$94,313,271	45	R3	-15%	2.56%	\$2,414,420	49	S1.5	-22.0%	2.49%	\$2,348,400
368.00	Line Transformers	\$145,634,661	35	R2	-11%	3.17%	\$4,616,619	33	R2	-14.0%	3.45%	\$5,024,396
369.01	Overhead Services	\$13,515,678	55	R4	-100%	3.64%	\$491,971	55	R4	-100.0%	3.64%	\$491,971
369.02	Underground Services	\$49,266,790	55	R4	-20%	2.18%	\$1,074,016	38	R5	-16.0%	3.05%	\$1,502,637
370.01	Meters	\$25,063,865	55	L2	-5%	1.91%	\$478,720	53	S1	-6.0%	2.00%	\$501,277
370.02	Load Research Meters	\$2,034,345	15	S5	0%	6.67%	\$135,691	14	S5	0.0%	7.14%	\$145,252
371.00	Installations on Customers' Premises	\$14,170,815	25	R1.5	-8%	4.32%	\$612,179	26	R1.5	-33.0%	5.12%	\$725,546
373.00	Street Lighting and Signal Systems	\$26,962,946	30	L0.5	-5%	3.50%	\$943,703	34	L0	-8.0%	3.18%	\$857,422
	Total For Distribution Plant:	<u>\$730,033,307</u>					<u>\$20,101,247</u>					<u>\$21,337,989</u>
<u>GENERAL PLANT</u>												
390.00	Structures and Improvements	\$14,652,895	60	R1.5	-13%	1.88%	\$275,474	45	R1.5	-23.0%	2.73%	\$400,024
391.00	Office Furniture and Eq.	\$2,136,074	30	L2	0%	3.33%	\$71,131	24	L4	0.0%	4.17%	\$89,074
391.02	Computer Hardware	\$2,485,003	10	L0	0%	10.00%	\$248,500	8	R0.5	0.0%	12.50%	\$310,625
391.04	Computer Software	\$701,559	10	S1.5	0%	10.00%	\$70,156	9	S1.5	0.0%	11.11%	\$77,943
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$1,751,843	10	R5	7%	9.30%	\$162,921	8	S6	10.0%	11.25%	\$197,082
393.00	Stores Eq.	\$107,176	30	L2	0%	3.33%	\$3,569	27	L1.5	0.0%	3.70%	\$3,966
394.00	Tools, Shop and Garage Eq.	\$4,339,425	30	L0	-1%	3.37%	\$146,239	28	L0	-3.0%	3.68%	\$159,691
395.00	Laboratory Eq.	\$2,041,375	30	R2.5	1%	3.30%	\$67,365	28	R2.5	4.0%	3.43%	\$70,019
396.00	Power Operated Eq.	\$3,413,035	20	R2.5	5%	4.75%	\$162,119	22	R4	2.0%	4.45%	\$151,880
397.00	Communications Eq.	\$9,104,979	30	S0	0%	3.33%	\$303,196	27	S2	0.0%	3.70%	\$336,884
398.00	Miscellaneous Eq.	(\$28,324)	25	L2	6%	3.76%	(\$1,065)	24	L3	11.0%	3.71%	(\$1,051)
	Total For General Plant:	<u>\$40,705,040</u>					<u>\$1,509,606</u>					<u>\$1,796,138</u>
	Total For Electric Plant:	<u>\$ 1,627,348,989</u>					<u>\$41,585,792</u>					<u>\$46,479,091</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
<u>ECORP PLANT</u>												
390.00	Structures and Improvements	\$7,937,693	60	R1.5	0%	1.67%	\$132,559	45	R1.5	-23.0%	2.73%	\$216,699
391.01	Office Furniture and Eq.	\$8,770,645	30	L2	0%	3.33%	\$292,062	24	L4	0.0%	4.17%	\$365,736
391.02	Computer Hardware	\$12,180,651	10	L0	0%	10.00%	\$1,218,065	8	R0.5	0.0%	12.50%	\$1,522,581
391.04	Computer Software	\$17,003,834	10	S1.5	0%	10.00%	\$1,700,383	9	S1.5	0.0%	11.11%	\$1,889,126
391.05	Computer Systems Development	\$0	10	S1.5	0%	0.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$0	10	R5	0%	0.00%	\$0	8	S6	10.0%	11.25%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	0.00%	\$0					\$0
394.00	Tools, Shop and Garage Eq.	\$42,274	30	L0	0%	0.00%	\$0	28	L0	-3.0%	3.68%	\$1,556
395.00	Laboratory Eq.	\$0	30	R2.5	0%	0.00%	\$0	28	R2.5	4.0%	3.43%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	0%	0.00%	\$0					\$0
397.00	Communications Eq.	\$1,789,553	30	S0	0%	3.33%	\$59,592	27	S2	0.0%	3.70%	\$66,213
398.00	Miscellaneous Eq.	\$418,998	25	L2	0%	0.00%	\$0	24	L3	11.0%	3.71%	\$15,545
	Total For ECORP Plant:	\$48,143,648					\$3,402,663					\$4,077,456
	Total For Electric & ECORP Plant:	\$1,675,492,637					\$44,988,455					\$50,556,547

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

<u>Company's Current Depreciation Study (Dr. Ron White)</u>						
Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
(1)	(2)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>						
311.00	Structures and Improvements	36.11	200-SC	-1.9%	1.71%	\$672,414
312.00	Boiler Plant Eq.	35.10	200-SC	-5.7%	2.22%	\$3,446,516
314.00	Turbogenerator Units	34.19	200-SC	-3.4%	2.35%	\$1,379,880
315.00	Accessory Electric Eq.	39.86	200-SC	-4.0%	1.50%	\$228,112
316.00	Miscellaneous Power Plant Eq.	32.75	200-SC	-0.4%	2.51%	\$16,189
	Total For Steam Production Plant (Sibley):					<u>\$5,743,110</u>
<u>STEAM PRODUCTION PLANT (JEC)</u>						
311.00	Structures and Improvements	53.82	200-SC	-2.0%	0.65%	\$120,819
312.00	Boiler Plant Eq.	50.27	200-SC	-3.0%	1.02%	\$640,299
314.00	Turbogenerator Units	44.55	200-SC	-5.6%	1.94%	\$357,881
315.00	Accessory Electric Eq.	57.08	200-SC	-2.5%	0.91%	\$59,075
316.00	Miscellaneous Power Plant Eq.	40.00	200-SC	-3.4%	2.14%	\$48,286
	Total For Steam Production Plant (JEC):					<u>\$1,226,360</u>
<u>OTHER PRODUCTION PLANT</u>						
341.00	Structures and Improvements	29.94	100-SC	-4.9%	3.37%	\$661,018
342.00	Fuel Holders, Producers and Access.	27.98	100-SC	-4.9%	3.22%	\$347,084
343.00	Prime Movers	29.62	100-SC	-5.8%	3.24%	\$4,701,624
343.01	Prime Movers-Wind	24.39	100-SC	-5.0%	3.89%	\$7,066
344.00	Generators	29.96	100-SC	-6.4%	2.84%	\$1,271,952
345.00	Accessory Electric Equipment	30.10	100-SC	-5.4%	3.19%	\$1,094,798
346.00	Miscellaneous Power Plant Eq.	32.03	100-SC	0.0%	3.39%	\$7,476
	Total For Other Production Plant:					<u>\$8,091,019</u>
<u>TRANSMISSION PLANT</u>						
352.00	Structures and Improvements	60.06	R4	-10.0%	1.70%	\$117,340
353.00	Station Eq.	59.94	R2	-2.0%	1.34%	\$1,347,664
354.00	Towers and Fixtures	52.51	L5	0.0%	0.95%	\$3,060
355.00	Poles and Fixtures	55.05	S0.5	-61.0%	2.94%	\$2,039,824
356.00	Overhead Conductors and Devices	61.99	R2.5	-44.0%	2.38%	\$1,110,523
357.00	Underground Conduit					\$0
358.00	Underground Conductors and Devices	51.07	S1.5	-22.0%	1.60%	\$930
	Total For Transmission Plant:					<u>\$4,619,341</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

<u>Company's Current Depreciation Study (Dr. Ron White)</u>						
Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
<u>DISTRIBUTION PLANT</u>						
361.00	Structures and Improvements	62.16	R3	0.0%	1.55%	\$123,820
362.00	Station Eq.	54.51	R1	0.0%	1.45%	\$1,287,526
364.00	Poles, Towers and Fixtures	46.18	S3	-79.0%	3.97%	\$5,200,029
365.00	Overhead Conductors and Devices	59.98	S0.5	-31.0%	2.04%	\$1,862,017
366.00	Underground Conduit	66.04	R2	-12.0%	1.61%	\$644,471
367.00	Underground Conductors and Devices	46.91	S2	-22.0%	2.41%	\$2,272,950
368.00	Line Transformers	34.87	S1.5	-14.0%	3.08%	\$4,485,548
369.01	Overhead Services	55.22	R4	-100.0%	3.55%	\$479,807
369.02	Underground Services	38.03	R5	-16.0%	2.97%	\$1,463,224
370.01	Meters	53.11	S1	-6.0%	1.55%	\$388,490
370.02	Load Research Meters	15.01	S5	0.0%	-3.53%	(\$71,812)
371.00	Installations on Customers' Premises	26.24	R1.5	-33.0%	2.93%	\$415,205
373.00	Street Lighting and Signal Systems	34.33	L0	-8.0%	2.65%	\$714,518
Total For Distribution Plant:						<u>\$19,265,790</u>
<u>GENERAL PLANT</u>						
390.00	Structures and Improvements	45.75	R1.5	-23.0%	2.62%	\$383,906
391.00	Office Furniture and Eq.	25.23	R4	0.0%	3.00%	\$64,082
391.02	Computer Hardware	8.34	L0	0.0%	14.03%	\$348,646
391.04	Computer Software	9.59	S1.5	0.0%	11.79%	\$82,714
391.05	Computer Systems Development					\$0
392.00	Transportation Eq.	12.11	L2	10.0%	-0.76%	(\$13,314)
393.00	Stores Eq.	30.87	L0	0.0%	0.94%	\$1,007
394.00	Tools, Shop and Garage Eq.	30.10	SC	-3.0%	1.15%	\$49,903
395.00	Laboratory Eq.	30.16	S1.5	4.0%	2.05%	\$41,848
396.00	Power Operated Eq.	24.70	L2	2.0%	2.65%	\$90,445
397.00	Communications Eq.	27.49	S2	0.0%	1.63%	\$148,411
398.00	Miscellaneous Eq.	28.17	L2	11.0%	0.76%	(\$215)
Total For General Plant:						<u>\$1,197,434</u>
Total For Electric Plant:						<u>\$40,143,055</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

<u>Company's Current Depreciation Study (Dr. Ron White)</u>						
Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
<u>ECORP PLANT</u>						
390.00	Structures and Improvements					
391.01	Office Furniture and Eq.					
391.02	Computer Hardware					
391.04	Computer Software					
391.05	Computer Systems Development					
392.00	Transportation Eq.					
393.00	Stores Eq.					
394.00	Tools, Shop and Garage Eq.					
395.00	Laboratory Eq.					
396.00	Power Operated Eq.					
397.00	Communications Eq.					
398.00	Miscellaneous Eq.					
Total For ECORP Plant:						
Total For Electric & ECORP Plant:						

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

Account Number	Description	Staff Proposed						Existing Ordered				
		Adjusted Jurisdictional Plant Balance	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
		9/30/2008	(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>												
311.00	Structures and Improvements	\$12,190,674	60	R4	-3%	1.72%	\$209,680	54	R4	-2.7%	1.90%	\$231,623
312.00	Boiler Plant Eq.	\$51,141,664	50	S0.5	-2%	2.04%	\$1,043,290	48	R1.5	-3.7%	2.16%	\$1,104,660
314.00	Turbogenerator Units	\$12,979,125	45	R3	-4%	2.31%	\$299,818	44	R2.5	-2.6%	2.33%	\$302,414
315.00	Accessory Electric Eq.	\$3,522,923	45	S0.5	-1%	2.24%	\$78,913	43	S0.5	-1.8%	2.37%	\$83,493
316.00	Miscellaneous Power Plant Eq.	\$182,193	50	R4	-5%	2.10%	\$3,826	40	R3	-15.8%	2.90%	\$5,284
	Total For Steam Production Plant (Lake Road):	<u>\$80,016,579</u>					<u>\$1,635,527</u>					<u>\$1,727,473</u>
<u>STEAM PRODUCTION PLANT (IATAN I)</u>												
311.00	Structures and Improvements	\$4,298,721	60	R4	-3%	1.72%	\$73,938	54	R4	0.5%	1.90%	\$81,676
312.00	Boiler Plant Eq.	\$42,513,413	50	S0.5	-2%	2.04%	\$867,274	48	R1.5	0.2%	2.16%	\$918,290
314.00	Turbogenerator Units	\$11,259,325	45	R3	-4%	2.31%	\$260,090	44	R2.5	-1.2%	2.33%	\$262,342
315.00	Accessory Electric Eq.	\$7,347,206	45	S0.5	-1%	2.24%	\$164,577	43	S0.5	-0.6%	2.37%	\$174,129
316.00	Miscellaneous Power Plant Eq.	\$1,469,963	50	R4	-5%	2.10%	\$30,869	40	R3	0.6%	2.90%	\$42,629
	Total For Steam Production Plant (Iatan):	<u>\$66,888,628</u>					<u>\$1,396,749</u>					<u>\$1,479,065</u>
<u>OTHER PRODUCTION PLANT</u>												
341.00	Structures and Improvements	\$1,477,027	60	L0.5	-1%	1.68%	\$24,814	60	R0.5	-5.0%	1.75%	\$25,848
342.00	Fuel Holders, Producers and Access.	\$626,818	35	R3	-1%	2.89%	\$18,115	34	S6	-5.0%	3.09%	\$19,369
343.00	Prime Movers	\$10,957,617	35	R3	-1%	2.89%	\$316,675	22	R2.5	-5.1%	4.78%	\$523,774
343.01	Prime Movers-Wind	\$0	30	R3	0%	3.33%	\$0	22	R2.5	-5%	4.78%	\$0
344.00	Generators	\$3,107,233	35	L2	-12%	3.20%	\$99,431	28	R4	-15.2%	4.11%	\$127,707
345.00	Accessory Electric Equipment	\$1,149,783	45	S1.5	-1%	2.24%	\$25,755	37	R2.5	-5.0%	2.84%	\$32,654
346.00	Miscellaneous Power Plant Eq.	\$685	50	L3	0%	2.00%	\$14	28	S3	0.0%	3.57%	\$24
	Total For Other Production Plant:	<u>\$17,319,163</u>					<u>\$484,805</u>					<u>\$729,376</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
<u>TRANSMISSION PLANT</u>												
352.00	Structures and Improvements	\$384,008	60	R4	-10%	1.83%	\$7,027	60	R4	-10.0%	1.83%	\$7,027
353.00	Station Eq.	\$11,844,456	55	R1.5	5%	1.73%	\$204,909	60	R2	-2.0%	1.70%	\$201,356
354.00	Towers and Fixtures	\$0	55	S0.5	-9%	1.98%	\$0	54	R2	0.0%	1.85%	\$0
355.00	Poles and Fixtures	\$10,070,860	55	S0.5	-30%	2.36%	\$237,672	55	R2	-61.0%	2.93%	\$295,076
356.00	Overhead Conductors and Devices	\$7,682,697	55	R2.5	-18%	2.15%	\$165,178	62	R2.5	-44.0%	2.32%	\$178,239
357.00	Underground Conduit	\$16,148	60	R2	-12%	1.87%	\$302	66	R2	-12.0%	1.70%	\$275
358.00	Underground Conductors and Devices	\$31,692	60	S0.5	-22%	2.03%	\$643	49	S1.5	-22.0%	2.49%	\$789
	Total For Transmission Plant:	\$30,029,861					\$615,732					\$682,762
<u>DISTRIBUTION PLANT</u>												
361.00	Structures and Improvements	\$2,082,463	60	R4	0%	1.67%	\$34,777	62	R3	0.0%	1.61%	\$33,528
362.00	Station Eq.	\$36,132,291	55	R1.5	0%	1.82%	\$657,608	48	R1	0.0%	2.08%	\$751,552
364.00	Poles, Towers and Fixtures	\$28,367,033	45	L4	-81%	4.02%	\$1,140,355	46	L4	-79.0%	3.89%	\$1,103,478
365.00	Overhead Conductors and Devices	\$23,389,836	60	R1.5	-24%	2.07%	\$484,170	60	S1.5	-31.0%	2.18%	\$509,898
366.00	Underground Conduit	\$7,698,255	60	R2	-12%	1.87%	\$143,957	66	R2	-12.0%	1.70%	\$130,870
367.00	Underground Conductors and Devices	\$17,151,054	45	R3	-5%	2.33%	\$399,620	49	S1.5	-22.0%	2.49%	\$427,061
368.00	Line Transformers	\$33,420,914	35	R2	-10%	3.14%	\$1,049,417	33	R2	-14.0%	3.45%	\$1,153,022
369.01	Overhead Services	\$4,361,367	55	R4	-100%	3.64%	\$158,754	55	R4	-100.0%	3.64%	\$158,754
369.02	Underground Services	\$10,672,615	55	R4	-20%	2.18%	\$232,663	38	R5	-16.0%	3.05%	\$325,515
370.01	Meters	\$7,394,819	55	L2	-5%	1.91%	\$141,241	53	S1.5	-6.0%	2.00%	\$147,896
370.02	Load Research Meters	\$0					\$0					\$0
371.00	Installations on Customers' Premises	\$4,370,829	25	R1.5	-4%	4.16%	\$181,826	26	R1.5	-33.0%	5.12%	\$223,786
373.00	Street Lighting and Signal Systems	\$5,095,928	30	L0.5	-5%	3.50%	\$178,357	34	L0	-8.0%	3.18%	\$162,051
	Total For Distribution Plant:	\$180,137,404					\$4,802,745					\$5,127,410

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

Account Number	Description	Staff Proposed						Existing Ordered				
		Adjusted Jurisdictional Plant Balance	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
		9/30/2008										
<u>GENERAL PLANT</u>												
390.00	Structures and Improvements	\$6,720,211	60	R1.5	-5%	1.75%	\$117,604	45	R1.5	-23.0%	2.73%	\$183,462
391.00	Office Furniture and Eq.	\$376,682	30	L2	1%	3.30%	\$12,431	24	L4	0.0%	4.17%	\$15,708
391.02	Computer Hardware	\$1,054,622	10	L0	3%	9.70%	\$102,298	8	R0.5	0.0%	12.50%	\$131,828
391.04	Computer Software	\$0	10	S1.5	0%	10.00%	\$0	9	S1.5	0.0%	11.11%	\$0
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$1,546,231	10	R5	17%	8.30%	\$128,337	8	S6	10.0%	11.25%	\$173,951
393.00	Stores Eq.	\$257,631	30	L2	0%	3.33%	\$8,579	27	L1.5	0.0%	3.70%	\$9,532
394.00	Tools, Shop and Garage Eq.	\$1,511,125	30	L0	-8%	3.60%	\$54,401	28	L0	-3.0%	3.68%	\$55,609
395.00	Laboratory Eq.	\$336,544	30	R2.5	0%	3.33%	\$11,207	28	R2.5	4.0%	3.43%	\$11,543
396.00	Power Operated Eq.	\$176,879	20	R2.5	7%	4.65%	\$8,225	22	R4	2.0%	4.45%	\$7,871
397.00	Communications Eq.	\$1,650,498	30	S0	-1%	3.37%	\$55,622	27	S2	0.0%	3.70%	\$61,068
398.00	Miscellaneous Eq.	\$506,013	25	L2	-6%	4.24%	\$21,455	24	L3	11.0%	3.71%	\$18,773
	Total For General Plant:	\$14,136,436					\$520,158					\$669,346
<u>GENERAL PLANT LAKE ROAD</u>												
390.00	Structures and Improvements	\$0	60	R1.5	-5%	1.75%	\$0	45	R1.5	-23.0%	2.73%	\$0
391.01	Office Furniture and Eq.	\$387,987	30	L2	1%	3.30%	\$12,804	24	L4	0.0%	4.17%	\$16,179
391.02	Computer Hardware	\$422,231	10	L0	3%	9.70%	\$40,956	8	R0.5	0.0%	12.50%	\$52,779
391.04	Computer Software	\$188,735	10	S1.5	0%	10.00%	\$18,874	9	S1.5	0.0%	11.11%	\$20,968
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$257,545	10	R5	17%	8.30%	\$21,376	8	S6	10.0%	11.25%	\$28,974
393.00	Stores Eq.	\$713	30	L2	0%	3.33%	\$24	27	L1.5	0.0%	3.70%	\$26
394.00	Tools, Shop and Garage Eq.	\$405,758	30	L0	-8%	3.60%	\$14,607	28	L0	-3.0%	3.68%	\$14,932
395.00	Laboratory Eq.	\$308,804	30	R2.5	0%	3.33%	\$10,283	28	R2.5	4.0%	3.43%	\$10,592
396.00	Power Operated Eq.	\$896,761	20	R2.5	7%	4.65%	\$41,699	22	R4	2.0%	4.45%	\$39,906
397.00	Communications Eq.	\$154	30	S0	-1%	3.37%	\$5	27	S2	0.0%	3.70%	\$6
398.00	Miscellaneous Eq.	\$10,948	25	L2	-6%	4.24%	\$464	24	L3	11.0%	3.71%	\$406
	Total For General Plant Lake Road:	\$2,879,636					\$161,093					\$184,768

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

Account Number	Description	Staff Proposed						Existing Ordered				
		Adjusted	ASL	Iowa	Average	Depreciation	Annual	ASL	Iowa	Average	Depreciation	Annual
		Plant Balance 9/30/2008	(Years)	Curve	Net Salvage	Rate	Accrual	(Years)	Curve	Net Salvage	Rate	Accrual
GENERAL PLANT IATAN												
390.00	Structures and Improvements	\$0	60	R1.5	-5%	1.75%	\$0	45	R1.5	-23.0%	2.73%	\$0
391.01	Office Furniture and Eq.	\$1,742	30	L2	1%	3.30%	\$57	24	L4	0.0%	4.17%	\$73
391.02	Computer Hardware	\$0	10	L0	3%	9.70%	\$0	8	R0.5	0.0%	12.50%	\$0
391.04	Computer Software	\$157,762	10	S1.5	0%	10.00%	\$15,776	9	S1.5	0.0%	11.11%	\$17,527
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$0	10	R5	17%	8.30%	\$0	8	S6	10.0%	11.25%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	3.33%	\$0	27	L1.5	0.0%	3.70%	\$0
394.00	Tools, Shop and Garage Eq.	\$0	30	L0	-8%	3.60%	\$0	28	L0	-3.0%	3.68%	\$0
395.00	Laboratory Eq.	\$0	30	R2.5	0%	3.33%	\$0	28	R2.5	4.0%	3.43%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	7%	4.65%	\$0	22	R4	2.0%	4.45%	\$0
397.00	Communications Eq.	\$104,804	30	S0	-1%	3.37%	\$3,532	27	S2	0.0%	3.70%	\$3,878
398.00	Miscellaneous Eq.	\$0	25	L2	-6%	4.24%	\$0	24	L3	11.0%	3.71%	\$0
	Total For General Plant Iatan:	<u>\$264,308</u>					<u>\$19,366</u>					<u>\$21,478</u>
	Total For Electric Plant:	<u>\$391,672,015</u>					<u>\$9,636,173</u>					<u>\$10,621,679</u>
ECORP PLANT												
390.00	Structures and Improvements	\$2,225,827	60	R1.5	0%	1.67%	\$37,171	45	R1.5	0.0%	2.22%	\$49,413
391.01	Office Furniture and Eq.	\$2,459,397	30	L2	0%	3.33%	\$81,898	24	L4	0.0%	4.17%	\$102,557
391.02	Computer Hardware	\$3,415,605	10	L0	0%	10.00%	\$341,561	8	R0.5	0.0%	12.50%	\$426,951
391.04	Computer Software	\$4,768,084	10	S1.5	0%	10.00%	\$476,808	9	S1.5	0.0%	11.11%	\$529,734
391.05	Computer Systems Development	\$0	10	S1.5	0%	0.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$0	10	R5	0%	0.00%	\$0	8	S6	0.0%	12.50%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	0.00%	\$0					\$0
394.00	Tools, Shop and Garage Eq.	\$11,854	30	L0	0%	0.00%	\$0	28	L0	0.0%	3.57%	\$423
395.00	Laboratory Eq.	\$0	30	R2.5	0%	0.00%	\$0	28	R2.5	0.0%	3.57%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	0%	0.00%	\$0					\$0
397.00	Communications Eq.	\$501,813	30	S0	0%	3.33%	\$16,710	27	S2	0.0%	3.70%	\$18,567
398.00	Miscellaneous Eq.	\$117,492	25	L2	0%	0.00%	\$0	24	L3	0.0%	4.17%	\$4,899
	Total For ECORP Plant:	<u>\$13,500,072</u>					<u>\$954,149</u>					<u>\$1,132,545</u>
	Total For Electric & ECORP Plant:	<u>\$402,028,143</u>					<u>\$10,409,863</u>					<u>\$11,547,977</u>

**Case No. ER-2009-0090
 KCPL-GMO-L&P-ELECTRIC
 SCHEDULE 4-2 Depreciation Rate Cor**

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
(1)	(2)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>						
311.00	Structures and Improvements	33.68	200-SC	-3.5%	2.86%	\$348,653
312.00	Boiler Plant Eq.	33.50	200-SC	-4.3%	2.12%	\$1,084,203
314.00	Turbogenerator Units	35.83	200-SC	-5.2%	2.03%	\$263,476
315.00	Accessory Electric Eq.	35.61	200-SC	-2.5%	1.33%	\$46,855
316.00	Miscellaneous Power Plant Eq.	37.95	200-SC	-16.7%	0.31%	\$565
Total For Steam Production Plant (Lake Road):						<u>\$1,743,752</u>
<u>STEAM PRODUCTION PLANT (IATAN I)</u>						
311.00	Structures and Improvements	47.90	200-SC	-0.5%	1.61%	\$69,209
312.00	Boiler Plant Eq.	47.86	200-SC	0.9%	0.83%	\$352,861
314.00	Turbogenerator Units	49.04	200-SC	-2.2%	1.14%	\$128,356
315.00	Accessory Electric Eq.	40.14	200-SC	-0.9%	1.70%	\$124,903
316.00	Miscellaneous Power Plant Eq.	39.45	200-SC		1.29%	<u>\$18,963</u>
Total For Steam Production Plant (Iatan):						<u>\$694,292</u>
<u>OTHER PRODUCTION PLANT</u>						
341.00	Structures and Improvements	40.67	100-SC	2.5%	0.72%	\$10,635
342.00	Fuel Holders, Producers and Access.	49.28	100-SC	2.0%	-0.03%	(\$188)
343.00	Prime Movers	38.50	100-SC	2.6%	-0.04%	(\$4,383)
343.01	Prime Movers-Wind					\$0
344.00	Generators	10.04	100-SC	2.8%	0.01%	\$311
345.00	Accessory Electric Equipment	39.91	100-SC	2.5%	1.43%	\$16,442
346.00	Miscellaneous Power Plant Eq.					<u>\$0</u>
Total For Other Production Plant:						<u>\$22,816</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Cor

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
<u>TRANSMISSION PLANT</u>						
352.00	Structures and Improvements	60.03	R4	-10.1%	1.43%	\$5,491
353.00	Station Eq.	36.06	L2	5.3%	2.41%	\$285,451
354.00	Towers and Fixtures					\$0
355.00	Poles and Fixtures	55.84	S0.5	-30.1%	1.34%	\$113,801
356.00	Overhead Conductors and Devices	62.46	R2.5	-17.6%	1.13%	\$122,923
357.00	Underground Conduit	66.28	R2	-12.0%	1.60%	\$187
358.00	Underground Conductors and Devices	49.69	S1.5	-22.0%	1.16%	\$0
	Total For Transmission Plant:					<u>\$527,854</u>
<u>DISTRIBUTION PLANT</u>						
361.00	Structures and Improvements	40.04	R3	-0.3%	2.62%	\$54,561
362.00	Station Eq.	55.71	R1	-0.3%	1.19%	\$429,974
364.00	Poles, Towers and Fixtures	50.09	S3	-80.5%	3.95%	\$1,120,498
365.00	Overhead Conductors and Devices	60.45	L1	23.7%	1.77%	\$414,000
366.00	Underground Conduit	66.08	R3	12.3%	1.65%	\$127,021
367.00	Underground Conductors and Devices	58.11	R2	5.1%	1.70%	\$291,568
368.00	Line Transformers	45.21	R2.5	10.0%	1.73%	\$578,182
369.01	Overhead Services	55.29	R4	-106.5%	4.01%	\$174,891
369.02	Underground Services	38.01	R5	-20.1%	3.08%	\$328,717
370.01	Meters	60.33	L1.5	-4.6%	0.97%	\$71,730
370.02	Load Research Meters					\$0
371.00	Installations on Customers' Premises	35.32	O3	-3.5%	1.93%	\$84,357
373.00	Street Lighting and Signal Systems	34.42	L0	-4.8%	2.22%	\$113,130
	Total For Distribution Plant:					<u>\$3,788,627</u>

**Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Cor**

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
<u>GENERAL PLANT</u>						
390.00	Structures and Improvements	46.71	R1.5	-5.1%	2.87%	\$192,870
391.00	Office Furniture and Eq.	19.81	L0	1.3%	6.04%	\$22,752
391.02	Computer Hardware	11.46	L0	3.0%	6.43%	\$67,812
391.04	Computer Software	9.77	S1.5	-0.1%	4.22%	\$0
391.05	Computer Systems Development					\$0
392.00	Transportation Eq.	14.57	L0.5	16.9%	-2.37%	(\$36,646)
393.00	Stores Eq.	28.18	S1.5	0.2%	-1.43%	(\$3,684)
394.00	Tools, Shop and Garage Eq.	30.13	S1	-8.2%	2.23%	\$33,698
395.00	Laboratory Eq.	29.31	S1.5	0.2%	2.27%	\$7,640
396.00	Power Operated Eq.	27.67	L0	7.1%	2.30%	\$4,068
397.00	Communications Eq.	26.62	O2	-0.7%	3.31%	\$54,631
398.00	Miscellaneous Eq.	29.56	R1.5	-6.3%	2.83%	\$14,320
	Total For General Plant:					<u>\$357,462</u>
<u>GENERAL PLANT LAKE ROAD</u>						
390.00	Structures and Improvements	46.71	R1.5	-5.1%	2.87%	\$0
391.01	Office Furniture and Eq.	19.81	L0	1.3%	6.04%	\$23,434
391.02	Computer Hardware	11.46	L0	3.0%	6.43%	\$27,149
391.04	Computer Software	9.77	S1.5	-0.1%	4.22%	\$7,965
391.05	Computer Systems Development					\$0
392.00	Transportation Eq.	14.57	L0.5	16.9%	-2.37%	(\$6,104)
393.00	Stores Eq.	28.18	S1.5	0.2%	-1.43%	(\$10)
394.00	Tools, Shop and Garage Eq.	30.13	S1	-8.2%	2.23%	\$9,048
395.00	Laboratory Eq.	29.31	S1.5	0.2%	2.27%	\$7,010
396.00	Power Operated Eq.	27.67	L0	7.1%	2.30%	\$20,626
397.00	Communications Eq.	26.62	O2	-0.7%	3.31%	\$5
398.00	Miscellaneous Eq.	29.56	R1.5	-6.3%	2.83%	\$310
	Total For General Plant Lake Road:					<u>\$89,433</u>

**Case No. ER-2009-0090
 KCPL-GMO-L&P-ELECTRIC
 SCHEDULE 4-2 Depreciation Rate Cor**

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
<u>GENERAL PLANT IATAN</u>						
390.00	Structures and Improvements	46.71	R1.5	-5.1%	2.87%	\$0
391.01	Office Furniture and Eq.	19.81	L0	1.3%	6.04%	\$105
391.02	Computer Hardware	11.46	L0	3.0%	6.43%	\$0
391.04	Computer Software	9.77	S1.5	-0.1%	4.22%	\$6,658
391.05	Computer Systems Development					\$0
392.00	Transportation Eq.	14.57	L0.5	1.7%	-2.37%	\$0
393.00	Stores Eq.	28.18	S1.5	0.2%	-1.43%	\$0
394.00	Tools, Shop and Garage Eq.	30.13	S1	-8.2%	2.23%	\$0
395.00	Laboratory Eq.	29.31	S1.5	0.2%	2.27%	\$0
396.00	Power Operated Eq.	27.67	L0	7.1%	2.30%	\$0
397.00	Communications Eq.	26.62	O2	-0.7%	3.31%	\$3,469
398.00	Miscellaneous Eq.	29.56	R1.5	-6.3%	2.83%	\$0
	Total For General Plant Iatan:					<u>\$10,232</u>
	Total For Electric Plant:					<u>\$7,234,468</u>
<u>ECORP PLANT</u>						
390.00	Structures and Improvements					
391.01	Office Furniture and Eq.					
391.02	Computer Hardware					
391.04	Computer Software					
391.05	Computer Systems Development					
392.00	Transportation Eq.					
393.00	Stores Eq.					
394.00	Tools, Shop and Garage Eq.					
395.00	Laboratory Eq.					
396.00	Power Operated Eq.					
397.00	Communications Eq.					
398.00	Miscellaneous Eq.					
	Total For ECORP Plant:					
	Total For Electric & ECORP Plant:					

Case No. HR-2009-0092
KCPL-GMO-L&P-INDUSTRIAL STEAM
SCHEDULE 4-3 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
			(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>INDUSTRIAL STEAM PRODUCTION PLANT (LAKE ROAD)</u>												
311.00	Structures and Improvements	\$2,196,997	60	R4	-3%	1.72%	\$37,788	54	R4	-2.7%	1.90%	\$41,743
312.00	Boiler Plant Eq.	\$14,541,543	50	S0.5	-2%	2.04%	\$296,647	48	R1.5	-3.7%	2.16%	\$314,097
314.00	Turbogenerator Units	\$5,515	45	R3	-4%	2.31%	\$127	44	R2.5	-2.6%	2.33%	\$128
315.00	Accessory Electric Eq.	\$634,900	45	S0.5	-1%	2.24%	\$14,222	43	S0.5	-1.8%	2.37%	\$15,047
316.00	Miscellaneous Power Plant Eq.	\$32,835	50	R4	-5%	2.10%	\$690	40	R3	-15.8%	2.90%	\$952
	Total For Industrial Steam Production Plant (Lake Road):	\$17,411,790					\$349,475					\$371,968
<u>INDUSTRIAL STEAM PRODUCTION PLANT</u>												
311.09	Structures and Improvements	\$32,160	60	R4	-28%	2.13%	\$685	54	R4	-27.6%	2.36%	\$759
312.09	Boiler Plant Eq.	\$778,578	50	S0.5	-9%	2.18%	\$16,973	48	R1.5	-24.9%	2.60%	\$20,243
315.09	Accessory Electric Eq.	\$80,600	45	S0.5	-1%	2.24%	\$1,805	43	S0.5	-11.2%	2.59%	\$2,088
	Total For Industrial Steam Production Plant:	\$891,338					\$19,463					\$23,090
<u>INDUSTRIAL STEAM DISTRIBUTION PLANT</u>												
375.09	Structures and Improvements	\$151,660	60	R4	-3%	1.72%	\$2,609	32	L4	-5.6%	3.30%	\$5,005
376.09	Mains	\$1,660,914	45	S0	-3%	2.29%	\$38,035	42	R1.5	-3.1%	2.45%	\$40,692
379.09	Measuring and Regulating Station Eq.-City Gate	\$553,075	45	S0	-2%	2.27%	\$12,555	44	R3	-4.7%	2.38%	\$13,163
380.09	Services	\$100,842	45	R4	0%	2.22%	\$2,239	40	S2.5	-4.9%	2.62%	\$2,642
381.09	Meters	\$412,137	30	L3	-4%	3.47%	\$14,301	21	R2	-0.1%	4.77%	\$19,659
	Total For Industrial Steam Distribution Plant:	\$2,878,628					\$69,738					\$81,161

Case No. HR-2009-0092
KCPL-GMO-L&P-INDUSTRIAL STEAM
SCHEDULE 4-3 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
			(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
INDUSTRIAL STEAM GENERAL PLANT (LAKE ROAD)												
390.00	Structures and Improvements	\$0	60	R1.5	-5%	1.75%	\$0	45	R1.5	-23.0%	2.73%	\$0
391.00	Office Furniture and Eq.	\$69,010	30	L2	1%	3.30%	\$2,277	24	L4	0.0%	4.17%	\$2,878
391.02	Computer Hardware	\$77,006	10	L0	3%	9.70%	\$7,470	8	R0.5	0.0%	12.50%	\$9,626
391.04	Computer Software	\$34,014	10	S1.5	0%	10.00%	\$3,401	9	S1.5	0.0%	11.11%	\$3,779
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$42,582	10	R5	17%	8.30%	\$3,534	8	S6	10.0%	11.25%	\$4,790
393.00	Stores Eq.	\$128	30	L2	0%	3.33%	\$4	27	L1.5	0.0%	3.70%	\$5
394.00	Tools, Shop and Garage Eq.	\$73,126	30	L0	-8%	3.60%	\$2,633	28	L0	-3.0%	3.68%	\$2,691
395.00	Laboratory Eq.	\$55,652	30	R2.5	0%	3.33%	\$1,853	28	R2.5	4.0%	3.43%	\$1,909
396.00	Power Operated Eq.	\$161,614	20	R2.5	7%	4.65%	\$7,515	22	R4	2.0%	4.45%	\$7,192
397.00	Communications Eq.	\$28	30	S0	-1%	3.37%	\$1	27	S2	0.0%	3.70%	\$1
398.00	Miscellaneous Eq.	\$1,973	25	L2	-6%	4.24%	\$84	24	L3	11.0%	3.71%	\$73
	Total For Industrial Steam General Plant (Lake Road):	\$515,133					\$28,772					\$32,944
	Total For Industrial Steam Plant:	\$4,285,099					\$117,974					\$137,194
ECORP PLANT												
390.00	Structures and Improvements	\$401,137	60	R1.5	0%	1.67%	\$6,699	45	R1.5	0.0%	2.22%	\$8,905
391.00	Office Furniture and Eq.	\$443,231	30	L2	0%	3.33%	\$14,760	24	L4	0.0%	4.17%	\$18,483
391.02	Computer Hardware	\$615,559	10	L0	0%	10.00%	\$61,556	8	R0.5	0.0%	12.50%	\$76,945
391.04	Computer Software	\$859,302	10	S1.5	0%	10.00%	\$85,930	9	S1.5	0.0%	11.11%	\$95,468
391.05	Computer Systems Development	\$0	10	S1.5	0%	0.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$0	10	R5	0%	0.00%	\$0	8	S6	0.0%	12.50%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	0.00%	\$0					\$0
394.00	Tools, Shop and Garage Eq.	\$2,136	30	L0	0%	0.00%	\$0	28	L0	0.0%	3.57%	\$76
395.00	Laboratory Eq.	\$0	30	R2.5	0%	0.00%	\$0	28	R2.5	0.0%	3.57%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	0%	0.00%	\$0					\$0
397.00	Communications Eq.	\$90,436	30	S0	0%	3.33%	\$3,012	27	S2	0.0%	3.70%	\$3,346
398.00	Miscellaneous Eq.	\$21,174	25	L2	0%	0.00%	\$0	24	L3	0.0%	4.17%	\$883
	Total For ECORP Plant:	\$2,432,975					\$171,956					\$204,107
	Total For Industrial Steam & ECORP Plant:	\$24,129,864					\$639,405					\$713,269

Case No. HR-2009-0092
KCPL-GMO-L&P-INDUSTRIAL STEAM
SCHEDULE 4-3 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
(1)	(2)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>INDUSTRIAL STEAM PRODUCTION PLANT (LAKE ROAD)</u>						
311.00	Structures and Improvements	33.68	200-SC	-3.5%	2.86%	\$62,834
312.00	Boiler Plant Eq.	33.50	200-SC	-4.3%	2.12%	\$308,281
314.00	Turbogenerator Units	35.83	200-SC	-5.2%	2.03%	\$112
315.00	Accessory Electric Eq.	35.61	200-SC	-2.5%	1.33%	\$8,444
316.00	Miscellaneous Power Plant Eq.	37.95	200-SC	-16.7%	0.31%	\$102
Total For Industrial Steam Production Plant (Lake Road):						<u>\$379,773</u>
<u>INDUSTRIAL STEAM PRODUCTION PLANT</u>						
311.09	Structures and Improvements	82.23	200-SC	-27.6%	5.90%	\$1,897
312.09	Boiler Plant Eq.	27.11	200-SC	-9.4%	4.08%	\$31,766
315.09	Accessory Electric Eq.	40.54	200-SC	-0.9%	5.20%	\$4,191
Total For Industrial Steam Production Plant:						<u>\$37,855</u>
<u>INDUSTRIAL STEAM DISTRIBUTION PLANT</u>						
375.09	Structures and Improvements	32.29	200-SC	-3.2%	3.40%	\$5,156
376.09	Mains	39.60	200-SC	-3.4%	2.16%	\$35,876
379.09	Measuring and Regulating Station Eq.-City Gate	36.69	200-SC	-2.2%	2.81%	\$15,541
380.09	Services	42.97	200-SC	-0.3%	0.55%	\$555
381.09	Meters	32.71	200-SC	-0.7%	2.62%	\$10,798
Total For Industrial Steam Distribution Plant:						<u>\$26,894</u>

Case No. HR-2009-0092
KCPL-GMO-L&P-INDUSTRIAL STEAM
SCHEDULE 4-3 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life	
					Depreciation Rate	Annual Accrual
(1)	(2)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>INDUSTRIAL STEAM GENERAL PLANT (LAKE ROAD)</u>						
390.00	Structures and Improvements	46.71	R1.5	-5.1%	2.87%	\$0
391.00	Office Furniture and Eq.	19.81	L0	1.3%	6.04%	\$4,168
391.02	Computer Hardware	11.46	L0	3.0%	6.43%	\$4,951
391.04	Computer Software	9.77	S1.5	-0.1%	4.22%	\$1,435
391.05	Computer Systems Development			0.0%	0.00%	\$0
392.00	Transportation Eq.	14.57	L0.5	1.7%	-2.37%	(\$1,009)
393.00	Stores Eq.	28.18	S1.5	0.2%	-1.43%	(\$2)
394.00	Tools, Shop and Garage Eq.	30.13	S1	-8.2%	2.23%	\$1,631
395.00	Laboratory Eq.	29.31	S1.5	0.2%	2.27%	\$1,263
396.00	Power Operated Eq.	27.67	L0	7.1%	2.30%	\$3,717
397.00	Communications Eq.	26.62	O2	-0.7%	3.31%	\$1
398.00	Miscellaneous Eq.	29.56	R1.5	-6.3%	2.83%	\$56
	Total For Industrial Steam General Plant (Lake Road):					<u>\$16,212</u>
	Total For Industrial Steam Plant:					<u>\$80,961</u>
<u>ECORP PLANT</u>						
390.00	Structures and Improvements					
391.00	Office Furniture and Eq.					
391.02	Computer Hardware					
391.04	Computer Software					
391.05	Computer Systems Development					
392.00	Transportation Eq.					
393.00	Stores Eq.					
394.00	Tools, Shop and Garage Eq.					
395.00	Laboratory Eq.					
396.00	Power Operated Eq.					
397.00	Communications Eq.					
398.00	Miscellaneous Eq.					
	Total For ECORP Plant:					
	Total For Industrial Steam & ECORP Plant:					

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 5-1 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
(1)	(2)	(3)	(4)	(5)
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>				
311.00	Structures and Improvements	\$26,038,198	\$13,430,896	\$12,607,302
312.00	Boiler Plant Eq.	\$81,278,440	\$44,663,124	\$36,615,316
314.00	Turbogenerator Units	\$30,314,071	\$21,729,914	\$8,584,157
315.00	Accessory Electric Eq.	\$10,446,907	\$6,300,794	\$4,146,113
316.00	Miscellaneous Power Plant Eq.	<u>\$468,247</u>	<u>\$321,933</u>	<u>\$146,314</u>
	Total For Steam Production Plant (Sibley):	<u>\$148,545,863</u>	<u>\$86,446,661</u>	<u>\$62,099,202</u>
<u>STEAM PRODUCTION PLANT (JEC)</u>				
311.00	Structures and Improvements	\$15,186,895	\$7,871,627	\$7,315,268
312.00	Boiler Plant Eq.	\$43,414,785	\$23,112,084	\$20,302,701
314.00	Turbogenerator Units	\$7,588,486	\$7,395,475	\$193,011
315.00	Accessory Electric Eq.	\$4,684,115	\$2,516,443	\$2,167,672
316.00	Miscellaneous Power Plant Eq.	<u>\$614,649</u>	<u>\$466,783</u>	<u>\$147,866</u>
	Total For Steam Production Plant (JEC):	<u>\$71,488,930</u>	<u>\$41,362,412</u>	<u>\$30,126,518</u>
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	\$1,604,866	\$837,252	\$767,614
342.00	Fuel Holders, Producers and Access.	\$1,871,361	\$1,062,822	\$808,539
343.00	Prime Movers	\$16,029,921	\$11,810,477	\$4,219,444
343.01	Prime Movers-Wind	\$64,640	\$49,587	\$15,053
344.00	Generators	\$10,312,663	\$6,093,270	\$4,219,393
345.00	Accessory Electric Equipment	\$4,126,760	\$2,525,185	\$1,601,575
346.00	Miscellaneous Power Plant Eq.	<u>\$2,848</u>	<u>\$11,650</u>	<u>(\$8,802)</u>
	Total For Other Production Plant:	<u>\$34,013,059</u>	<u>\$22,390,243</u>	<u>\$11,622,816</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 5-1 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	\$1,576,559	\$1,423,438	\$153,121
353.00	Station Eq.	\$31,776,971	\$20,702,016	\$11,074,955
354.00	Towers and Fixtures	\$297,154	\$190,283	\$106,871
355.00	Poles and Fixtures	\$19,660,519	\$20,719,424	(\$1,058,905)
356.00	Overhead Conductors and Devices	\$19,814,467	\$21,086,319	(\$1,271,852)
357.00	Underground Conduit	\$0	\$0	\$0
358.00	Underground Conductors and Devices	\$46,801	\$26,687	\$20,114
	Total For Transmission Plant:	<u>\$73,172,471</u>	<u>\$64,148,167</u>	<u>\$9,024,304</u>
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	\$1,555,011	\$1,411,230	\$143,781
362.00	Station Eq.	\$24,322,088	\$15,010,101	\$9,311,987
364.00	Poles, Towers and Fixtures	\$61,487,866	\$74,714,857	(\$13,226,991)
365.00	Overhead Conductors and Devices	\$28,546,265	\$22,542,182	\$6,004,083
366.00	Underground Conduit	\$6,799,603	\$6,069,051	\$730,552
367.00	Underground Conductors and Devices	\$27,546,759	\$27,021,903	\$524,856
368.00	Line Transformers	\$49,357,547	\$45,351,838	\$4,005,709
369.01	Overhead Services	\$11,264,204	\$10,932,592	\$331,612
369.02	Underground Services	\$22,449,105	\$13,890,474	\$8,558,631
370.01	Meters	\$12,011,222	\$7,875,125	\$4,136,097
370.02	Load Research Meters	\$2,132,067	\$1,826,858	\$305,209
371.00	Installations on Customers' Premises	\$7,614,629	\$5,212,763	\$2,401,866
373.00	Street Lighting and Signal Systems	\$7,875,745	\$5,982,422	\$1,893,323
	Total For Distribution Plant:	<u>\$262,962,111</u>	<u>\$237,841,396</u>	<u>\$25,120,715</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 5-1 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	\$3,752,378	\$4,235,487	(\$483,109)
391.00	Office Furniture and Eq.	\$1,538,025	\$893,835	\$644,190
391.02	Computer Hardware	\$540,368	\$601,568	(\$61,200)
391.04	Computer Software	\$212,954	\$228,993	(\$16,039)
391.05	Computer Systems Development	\$0	\$0	\$0
392.00	Transportation Eq.	\$1,774,665	\$1,256,937	\$517,728
393.00	Stores Eq.	\$89,617	\$55,547	\$34,070
394.00	Tools, Shop and Garage Eq.	\$3,019,423	\$956,689	\$2,062,734
395.00	Laboratory Eq.	\$1,309,773	\$860,171	\$449,602
396.00	Power Operated Eq.	\$1,943,509	\$1,637,885	\$305,624
397.00	Communications Eq.	\$7,118,451	\$3,289,017	\$3,829,434
398.00	Miscellaneous Eq.	<u>\$160,564</u>	<u>\$92,125</u>	<u>\$68,439</u>
	Total For General Plant:	<u>\$21,459,727</u>	<u>\$14,108,254</u>	<u>\$7,351,473</u>
	Total For Electric Plant:	<u>\$611,642,161</u>	<u>\$466,297,133</u>	<u>\$145,345,028</u>
	TOTAL ELECTRIC PLANT OVER-ACCRUAL: [\$611,642,161 - \$466,297,133]			<u>\$145,345,028</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 5-2 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
(1)	(2)	(3)	(4)	(5)
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>				
311.00	Structures and Improvements	\$5,534,489	\$4,146,480	\$1,388,009
312.00	Boiler Plant Eq.	\$30,318,801	\$14,744,121	\$15,574,680
314.00	Turbogenerator Units	\$8,662,242	\$6,433,941	\$2,228,301
315.00	Accessory Electric Eq.	\$2,782,956	\$1,329,771	\$1,453,185
316.00	Miscellaneous Power Plant Eq.	<u>\$201,464</u>	<u>\$95,909</u>	<u>\$105,555</u>
	Total For Steam Production Plant (Lake Road):	<u>\$47,499,952</u>	<u>\$26,750,222</u>	<u>\$20,749,730</u>
<u>STEAM PRODUCTION PLANT (IATAN I)</u>				
311.00	Structures and Improvements	\$2,563,251	\$1,792,471	\$770,780
312.00	Boiler Plant Eq.	\$33,565,161	\$16,328,670	\$17,236,491
314.00	Turbogenerator Units	\$7,955,042	\$5,948,728	\$2,006,314
315.00	Accessory Electric Eq.	\$4,083,938	\$2,236,361	\$1,847,577
316.00	Miscellaneous Power Plant Eq.	<u>\$609,962</u>	<u>\$313,647</u>	<u>\$296,315</u>
	Total For Steam Production Plant (Iatan I):	<u>\$48,777,354</u>	<u>\$26,619,877</u>	<u>\$22,157,477</u>
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	\$1,262,548	\$391,833	\$870,715
342.00	Fuel Holders, Producers and Access.	\$615,420	\$460,991	\$154,429
343.00	Prime Movers	\$11,081,923	\$5,882,668	\$5,199,255
343.01	Prime Movers-Wind	\$0	\$0	\$0
344.00	Generators	\$3,119,573	\$1,701,536	\$1,418,037
345.00	Accessory Electric Equipment	\$808,824	\$502,519	\$306,305
346.00	Miscellaneous Power Plant Eq.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total For Other Production Plant:	<u>\$16,888,288</u>	<u>\$8,939,547</u>	<u>\$7,948,741</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 5-2 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	\$183,122	\$114,876	\$68,246
353.00	Station Eq.	\$5,287,264	\$2,451,387	\$2,835,877
354.00	Towers and Fixtures	\$0	\$0	\$0
355.00	Poles and Fixtures	\$7,879,979	\$4,029,555	\$3,850,424
356.00	Overhead Conductors and Devices	\$6,029,250	\$4,050,628	\$1,978,622
357.00	Underground Conduit	\$4,483	\$4,015	\$468
358.00	Underground Conductors and Devices	\$29,071	\$13,485	\$15,586
	Total For Transmission Plant:	<u>\$19,413,169</u>	<u>\$10,663,946</u>	<u>\$8,749,223</u>
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	\$412,507	\$351,369	\$61,138
362.00	Station Eq.	\$17,260,704	\$8,592,158	\$8,668,546
364.00	Poles, Towers and Fixtures	\$13,951,823	\$18,938,711	(\$4,986,888)
365.00	Overhead Conductors and Devices	\$9,801,263	\$6,928,853	\$2,872,410
366.00	Underground Conduit	\$1,750,079	\$1,550,693	\$199,386
367.00	Underground Conductors and Devices	\$4,298,831	\$4,800,120	(\$501,289)
368.00	Line Transformers	\$17,249,573	\$11,688,163	\$5,561,410
369.01	Overhead Services	\$3,045,517	\$8,271,858	(\$5,226,341)
369.02	Underground Services	\$4,302,001	\$2,825,855	\$1,476,146
370.01	Meters	\$4,529,531	\$2,349,918	\$2,179,613
370.02	Load Research Meters	\$0	\$0	\$0
371.00	Installations on Customers' Premises	\$1,853,625	\$1,369,315	\$484,310
373.00	Street Lighting and Signal Systems	\$2,095,811	\$1,164,724	\$931,087
	Total For Distribution Plant:	<u>\$80,551,265</u>	<u>\$68,831,737</u>	<u>\$11,719,528</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 5-2 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	\$1,651,693	\$2,060,888	(\$409,195)
391.00	Office Furniture and Eq.	\$168,265	\$347,274	(\$179,009)
391.02	Computer Hardware	\$609,898	\$351,362	\$258,536
391.04	Computer Software	\$591,701	\$421,776	\$169,925
391.05	Computer Systems Development	\$0	\$0	\$0
392.00	Transportation Eq.	\$2,100,059	\$1,540,109	\$559,950
393.00	Stores Eq.	\$130,013	\$60,698	\$69,315
394.00	Tools, Shop and Garage Eq.	\$1,119,765	\$499,337	\$620,428
395.00	Laboratory Eq.	\$439,558	\$303,951	\$135,607
396.00	Power Operated Eq.	\$559,450	\$616,264	(\$56,814)
397.00	Communications Eq.	\$722,627	\$684,254	\$38,373
398.00	Miscellaneous Eq.	<u>\$52,815</u>	<u>\$52,070</u>	\$745
	Total For General Plant:	<u>\$8,145,844</u>	<u>\$6,937,983</u>	<u>\$1,207,861</u>
	Total For Electric Plant:	<u>\$221,275,872</u>	<u>\$148,743,312</u>	<u>\$72,532,560</u>
	TOTAL ELECTRIC PLANT OVER-ACCRUAL: [\$221,275,872 - \$148,743,312]			<u>\$72,532,560</u>

Case No. HR-2009-0092
KCPL-GMO-L&P-INDUSTRIAL STEAM
SCHEDULE 5-3 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
(1)	(2)	(3)	(4)	(5)
<u>INDUSTRIAL STEAM PRODUCTION PLANT</u>				
311.09	Structures and Improvements	(\$8,671)	\$36,948	(\$45,619)
312.09	Boiler Plant Eq.	\$79,770	\$120,368	(\$40,598)
314.09	Turbogenerator Units	\$0	\$0	\$0
315.09	Accessory Electric Eq.	(\$10,432)	\$32,264	(\$42,696)
316.09	Miscellaneous Power Plant Eq.	\$0	\$0	\$0
	Total For Industrial Steam Production Plant:	<u>\$60,667</u>	<u>\$189,580</u>	<u>(\$128,913)</u>
<u>DISTRIBUTION PLANT</u>				
375.09	Structures and Improvements	\$39,551	\$33,719	\$5,832
376.09	Mains	\$882,530	\$599,827	\$282,703
379.09	Measuring and Regulating Station Eq.-City Gate	\$215,845	\$157,719	\$58,126
380.09	Services	\$89,049	\$49,211	\$39,838
381.09	Meters	<u>\$177,803</u>	<u>\$179,446</u>	<u>(\$1,643)</u>
	Total For Industrial Steam Distribution Plant:	<u>\$1,404,778</u>	<u>\$1,019,922</u>	<u>\$384,856</u>
	TOTAL FOR INDUSTRIAL STEAM PLANT:	<u>\$1,465,445</u>	<u>\$1,209,502</u>	<u>\$255,943</u>
	TOTAL INDUSTRIAL STEAM PLANT OVER-ACCRUAL: [\$1,465,445 - \$1,209,502]			<u>\$255,943</u>

Schad, Rosella

From: Davidson Christine [Christine.Davidson@kcpl.com]
Sent: Thursday, January 22, 2009 11:11 AM
To: Herrington, Karen; Schad, Rosella
Cc: Bennett DeAnn; Lambert Frank; Weisensee John
Subject: FW: Depreciation Reserve 12-31-07
Attachments: ER-2009-0090 KCPL-GMOC-MPS Schedule 5 draft.xls

I gave you misinformation in my response below and wanted to correct it before your 1:00 meeting today. I just spoke with DeAnn Bennett of Property Accounting. She told me that A/C's 108001 and 108097 are essentially used the same way. Both are RWIP that is not yet included in the Continuing Property Records, which happens when the job is "unitized." As I understood our discussion, the distinction between the two accounts is that the balances in A/C 108001 have entered the PeopleSoft EMS system but have not yet been imported into the PowerPlant Asset Management System. A/C 108097, on the other hand, is used to hold the balances in PowerPlant until they are unitized..

DeAnn Bennett is the person responsible for these accounts and if you need additional detail, I can get a response directly from her.

Chris Davidson
Regulatory Affairs
816-654-1666

From: Davidson Christine
Sent: Wednesday, January 21, 2009 4:24 PM
To: 'Herrington, Karen'
Cc: Lambert Frank; 'rosella.schad@psc.mo.gov'; Weisensee John
Subject: FW: Depreciation Reserve 12-31-07

Karen – I spoke with Frank Lambert concerning how GMO uses accounts 108001 and 108097. Here is the distinction:

108001 – GMO uses this account to reflect the preliminary retirement of actual plant amounts when plant is removed from service. It is a debit balance because the retired plant is removed from the Depr Reserve.

108097 – GMO uses this account to record both cost of removal expenditures and salvage proceeds. The net cost of removal/salvage is recorded to this account until it is analyzed and "unitized", by which process the amounts are reclassified to the same 1083xx accounts from which the actual plant costs are retired. The amount will be a net debit balance if the removal cost expenditures exceed the salvage proceeds and will be a net credit balance if salvage exceeds removal costs.

Chris Davidson
Regulatory Affairs
816-654-1666

From: Herrington, Karen [mailto:karen.herrington@psc.mo.gov]
Sent: Wednesday, January 21, 2009 3:19 PM
To: Davidson Christine

Cc: Schad, Rosella
Subject: FW: Depreciation Reserve 12-31-07

Chris,

Need your help if you have a moment. See attached spreadsheet dealing with a comparison of the reserve of DR27 and Dr White's analysis. We have a question about the RWIP again. Can you tell us the difference between "retirement work in progress" and "retirement work in progress not yet unitized. We have a meeting tomorrow at 1pm and was hoping to get a better understanding on this prior to the meeting.

Thanks
Karen

From: Schad, Rosella
Sent: Wednesday, January 21, 2009 2:58 PM
To: Herrington, Karen
Subject: FW: Depreciation Reserve 12-31-07

*Rosella Schad, PE, CPA
Engineering & Management Services
Missouri Public Service Commission
200 Madison Street
Jefferson City, MO 65102
rosella.schad@psc.mo.gov
(573) 751-1854
(573) 526-0145 (fax)*

From: Lambert Frank [mailto:Frank.Lambert@kcpl.com]
Sent: Thursday, January 15, 2009 1:31 PM
To: Schad, Rosella
Cc: Featherstone, Cary
Subject: FW: Depreciation Reserve 12-31-07

Rosella, my explanation below was backwards. Dr. White DID NOT include the 108001 and 108097 balances in his study and DeAnn Bennett does include them in DR 27. Both accounts have debit balances and so reduce the reserve balances.

From: Lambert Frank
Sent: Thursday, January 15, 2009 1:14 PM
To: 'Schad, Rosella'
Cc: Featherstone, Cary; Bennett DeAnn
Subject: FW: Depreciation Reserve 12-31-07

Rosella, finally got this reviewed by the property folks who have been swamped with month/year end entries and tax schedules. I have added two columns to your schedule to explain the difference between Ron White's study balances and our DR 27 balances. Dr. White included the RWIP and 108097 values in his balances while DeAnn Bennet did not.

Please review and contact me with any questions. And thanks for your patience!

From: Schad, Rosella [mailto:rosella.schad@psc.mo.gov]
Sent: Monday, December 22, 2008 3:45 PM
To: Lambert Frank
Cc: Featherstone, Cary
Subject: Depreciation Reserve 12-31-07

<<ER-2009-0090 KCPL-GMOC-MPS Schedule 5 draft.xls>>
Frank,

As I discussed today in the conference call, I was looking at reserve balances given as a response to DR 27 and comparing these to those same reserve balances for the respective plant accounts as provided in Dr. Ron White's depreciation study for the Missouri Public Service division. Can you determine why there is a difference for these balances in some accounts and not others. Most notable is Account 312 at both Sibley and JEC; please get back with me on this...preferably a call, when possible. Let me know if you have some questions. Thanks.

*Rosella Schad, PE, CPA
Engineering & Management Services
Missouri Public Service Commission
200 Madison Street
Jefferson City, MO 65102
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(573) 751-1854
(573) 526-0145 (fax)*

Schad, Rosella

From: Weisensee John [John.Weisensee@kcpl.com]
Sent: Friday, February 06, 2009 9:06 AM
To: Schad, Rosella
Subject: FW: MOPUB Account 398

From: Mulligan Larry

Sent: Thursday, February 05, 2009 4:15 PM

To: Lambert Frank; Bennett DeAnn

Subject: MOPUB Account 398

Frank,

The negative amount in account 398 was created when a work order was placed in service and charges were transferred to plant in service on an estimated basis. The amount cleared was a negative amount as it related to the adjustment of overhead charges. The estimated amount will be reversed and charged to the another account when final unitization of the work order is completed.

Please let me know if you have any questions or concerns.

Thanks

DATA REQUEST– Set MPSC_20081118

Case: ER-2009-0090

Date of Response: 12/08/2008

Information Provided By: John Weisensee

Requested by: Schad Rosella

Question No. : 0247

1. Please identify the date the Company will submit a depreciation study to Staff for its corporate accounts or the date the Company will file for a variance from the Commission rules regarding the submission. 2. Please identify the assets that were included in corporate accounts for Aquila MPS and L&P prior to any recent merger/sale. 3. Please identify the corporate assets, by account, that have been sold, transferred, or otherwise removed from ratebase and the entity receiving these assets. 4. Please identify the dollar amount of corporate assets, by account, and dollar amount of depreciation reserve, by account, that are in-service and are included in ratebase in the current Company rate case filing and the depreciation rate the Company has applied to each corporate plant account. 5. For each sale, transfer, or other removal from rate base, please identify the dollar amount of corporate assets, by account, and dollar amount of depreciation reserve, by account, reduced from the Company's books. 6. Please identify how corporate plant accounts and respective reserves were allocated (allocation factor) to the different state jurisdictions served by the Company prior to any merger/sale. 7. Please identify how corporate plant accounts and respective reserves are allocated (allocation factor) to Aquila-MPS and L&P.

Response:

1. The Company has included in the current rate case filing depreciation rates that were approved for corporate accounts in the prior rate case docket number ER-2007-0004. Due to the merger between Aquila, Inc. and Great Plains Energy, no corporate depreciation study was conducted for the current case filing. As stated in the testimony of Ron Klote, it is anticipated that a system wide depreciation study will be conducted on all KCP&L and GMO operations in conjunction with the completion of the Iatan 2 coal-fired generation facility.

Attached is Excel file DR247 WPs in response to questions 2, 4, 6, and 7.

2. Tab 2.June 2008 Corp Asset Alloc shows the amount of corporate assets, by FERC plant account, description and location that were allocated to the various Aquila divisions in June 2008, the month immediately prior to the merger with KCPL and sale to Black Hills Corp. This schedule also shows the allocation percentages for each asset and the amount of original cost and accumulated depreciation reserve allocated to MoPub and SJLP.
3. The attached Excel file, A0247 Corporate Assets, shows the assets removed from rate base by account and the entity receiving the assets.

4. Tab 4a Dec 2007 Corp Asset Alloc shows the amounts of corporate assets allocated to MoPub and SJLP that were included in the rate base in the original filing. (20 W 9 land and building were included in the original direct filing but offset by synergies. Land and building of 20 W 9 are excluded from the GMO rate base in all future filings in this case.) Tab 4b.Curr Alloc CorpAssets @ 9-30-08 shows the ECORP corporate assets included in the September 30, 2008 updated rate base and the amounts allocated to MoPub and SJLP. Tab 4c Deprec Rate Corp Assets is a copy of Schedule 4a of the Rate model showing the depreciation rate applied to each corporate plant account. (These rates were agreed to in the two prior Aquila rate cases, ER-2005-0436 and ER-2007-0004.)
5. The attached Excel file, A0247 Corporate Assets, shows the assets removed from rate base by account with cost and accumulated depreciation.
6. Tab 6.ESF Allocation Matrix Extract shows the method used to allocate corporate assets to the various Aquila, Inc divisions prior to the merger with KCPL and sale to Black Hills Corp. Assets were allocated in the same manner as depreciation expense. Referring back to Tab 2, the column heading “property unit” identifies the allocation type to apply to the individual corporate asset. Tab 6 shows the various allocation types (highlighted in bold face type) used in the asset allocations and the methods used to calculate the distribution to the various divisions.
7. Tab 7.Current Corp Asset Alloc % shows the methodology used to calculate the ECORP assets allocated to MoPub and SJLP in the 9-30-08 rate case update. The location of the asset was the determinant in which allocation method to apply to the corporate assets. Assets located in Raytown (100% customer service) were allocated based on retail customers. Assets from the previous 20 W 9 location and the Lenexa data center are used by all jurisdictions and were allocated based on a Missouri general allocator (Massachusetts Formula).

Attachment(s): DR247WPs.xls
Q0247 corporate assets.xls

Answered by: Ron Klote, Regulatory Accounting
Frank Lambert, Regulatory Accounting
DeAnn Bennett, Property Accounting

company						company					
ECORP-Great Plains Energy - Aquila						ECORP-Great Plains Energy - Aquila					
09/2008						09/2008					
Sum of book_cost						Sum of allocated_reserve					
Allocation						Allocation					
short location	utility_account	Total	Allocation Factor	MoPub	SJLP	short location	utility_account	Total	Allocation Factor	MoPub	SJLP
Raytown	38900-Gen-Land-Elec	36,492	C	28,759	7,733	Raytown	38900-Gen-Land-Elec	-	C	-	-
	39000-Gen-Structures & Impr-Elec	10,605,427	U	8,358,081	2,247,346		39000-Gen-Structures & Impr-Elec	(741,932)	U	(584,712)	(157,219)
	39100-Gen-Office Furniture & Eq-EI	2,646,625	S	2,085,791	560,834		39100-Gen-Office Furniture & Eq-EI	827,405	S	652,074	175,332
	39102-Gen-Office Furniture-Computer	3,518,308	T	2,772,760	745,548		39102-Gen-Office Furniture-Computer	2,755,846	T	2,171,868	583,978
	39104-Gen-Office Furn-Software	1,482,146	O	1,168,071	314,074		39104-Gen-Office Furn-Software	523,698	O	412,724	110,974
	39400-Gen-Tools-Elec	43,491	M	34,275	9,216		39400-Gen-Tools-Elec	43,491	M	34,275	9,216
	39700-Gen-Communication Equip-Elec	69,996	E	55,163	14,832		39700-Gen-Communication Equip-Elec	13,187	E	10,392	2,794
	39800-Gen-Misc Equip-Elec	47,120	R	37,135	9,985		39800-Gen-Misc Equip-Elec	47,120	R	37,135	9,985
Raytown Total		18,449,604	S	14,540,036	3,909,569	Raytown Total		3,468,815	S	2,733,755	735,060
Aq Furn/Fix	39100-Gen-Office Furniture & Eq-EI	8,995,416		6,767,069	2,228,347	Aq Furn/Fix	39100-Gen-Office Furniture & Eq-EI	3,098,272		2,330,767	767,505
	39102-Gen-Office Furniture-Computer	5,383,741	MO	4,050,079	1,333,662		39102-Gen-Office Furniture-Computer	4,899,067	MO	3,685,469	1,213,598
	39104-Gen-Office Furn-Software	2,028,918	MASS	1,526,314	502,604		39104-Gen-Office Furn-Software	978,755	MASS	736,297	242,457
	39400-Gen-Tools-Elec	12,990	FORM	9,772	3,218		39400-Gen-Tools-Elec	12,990	FORM	9,772	3,218
	39700-Gen-Communication Equip-Elec	1,432,582		1,077,702	354,880		39700-Gen-Communication Equip-Elec	526,808		396,307	130,501
	39800-Gen-Misc Equip-Elec	512,696		385,691	127,005		39800-Gen-Misc Equip-Elec	512,696		385,691	127,005
Aq Furn/Fix Total		18,366,343		13,816,627	4,549,716	Aq Furn/Fix Total		10,028,588		7,544,303	2,484,285
Lenexa/Lee's Summit	39100-Gen-Office Furniture & Eq-EI	76,281		57,385	18,896	Lenexa/Lee's Summit	39100-Gen-Office Furniture & Eq-EI	33,864		25,475	8,389
	39102-Gen-Office Furniture-Computer	7,372,328	MO	5,546,053	1,826,275		39102-Gen-Office Furniture-Computer	5,210,259	MO	3,919,572	1,290,687
	39104-Gen-Office Furn-Software	19,207,492	MASS	14,449,406	4,758,086		39104-Gen-Office Furn-Software	7,951,364	MASS	5,981,650	1,969,714
	39700-Gen-Communication Equip-Elec	888,416	FORM	668,337	220,079		39700-Gen-Communication Equip-Elec	117,115	FORM	88,103	29,012
Lenexa/Lee's Summit Total		27,544,518		20,721,182	6,823,336	Lenexa/Lee's Summit Total		13,312,602		10,014,801	3,297,802
Grand Total		64,360,465		49,077,844	15,282,620	Grand Total		26,810,005		20,292,859	6,517,147
				-	-						
9/30/08 ECORP Trial Balance						9/30/08 ECORP Trial Balance					
	106100 Complete Not Classified in CPR	766,556					119003 Common Util Pit-Acc Depr-Orig	(26,814,651)			
	118002 Common Utility Plant In Serv	63,623,909									
	Less: Minneapolis in 118	(30,000)					Less: Minneapolis in 118	(4,646)			
		64,360,465						(26,810,005)			
SUMMARY BY ACCOUNT						SUMMARY BY ACCOUNT					
Plant Account		MoPub	SJLP			Plant Account		MoPub	SJLP		
38900-Gen-Land-Elec Total		28,759	7,733			-		-	-		
39000-Gen-Structures & Impr-Elec Total		8,358,081	2,247,346			(584,712)		(157,219)			
39100-Gen-Office Furniture & Eq-EI Total		8,910,246	2,808,078			3,008,316		951,225			
39102-Gen-Office Furniture-Computer Total		12,368,892	3,905,485			9,776,909		3,088,264			
39104-Gen-Office Furn-Software Total		17,143,791	5,574,764			7,130,671		2,323,146			
39400-Gen-Tools-Elec Total		44,047	12,434			44,047		12,434			
39700-Gen-Communication Equip-Elec Total		1,801,203	589,791			494,802		162,307			
39800-Gen-Misc Equip-Elec Total		422,825	136,990			422,825		136,990			
Grand Total		49,077,844	15,282,620			20,292,859		6,517,147			

Schedule 8-2

DATA REQUEST– Set MPSC_20081218

Case: ER-2009-0090

Date of Response: 01/07/2009

Information Provided By: Weisensee John

Requested by: Schad Rosella

Question No.: 0258

1. Please provide historical mortality data for all corporate plant accounts for the former Aquila, Inc. as of December 31, 2007. 2. Please provide historical salvage/cost of removal data for all corporate plant accounts for the former Aquila, Inc. as of December 31, 2007. 3. Please provide the accumulated depreciation reserve balances for all corporate plant accounts for the former Aquila, Inc. as of December 31, 2007. 4. Please provide for the former Aquila, Inc and the current KCPL-GMOC the General Ledger or sub-ledger (i.e., Account 391.005) activity for all corporate plant accounts (related to the former Aquila, Inc.) and for all the associated corporate accumulated depreciation reserve accounts for the period November 2006 to November 30, 2008 (and December 2008 when available) showing all monthly activity and monthly balances.

Response:

1 and 2: Data requested in questions 1 and 2 are prepared and incorporated as part of depreciation study projects. No corporate plant depreciation study was completed for 2007.

3. Please see the attached Excel spreadsheet titled “MPSC-258 Response Reserve Nov 06 Thru Nov 08”.

4. Please see the attached Excel spreadsheets titled “MPSC-258 Response Plant Nov 06 Thru Nov 08” and “MPSC-258 Response Reserve Nov 06 Thru Nov 08”. December data will be provided when it is available.

Attachments: Excel Spreadsheets titled “MPSC-258 Response Reserve Nov 06 Thru Nov 08” and “MPSC 258 Response Plant Nov 06 Thru Nov 08”.

Prepared By: Ron Klote and Larry Mulligan

Schad, Rosella

From: Weisensee John [John.Weisensee@kcpl.com]
Sent: Thursday, February 05, 2009 4:07 PM
To: Schad, Rosella
Subject: FW: MPSC-258 Response Depr Expense Nov 06 Thru Dec .xls
Attachments: MPSC-258 Response Depr Expense Nov 06 Thru Dec .xls

Here is another item- the first item on the list from your phone call yesterday.

John

From: Mulligan Larry
Sent: Thursday, February 05, 2009 3:57 PM
To: Klote Ronald; Weisensee John; Bennett DeAnn
Subject: MPSC-258 Response Depr Expense Nov 06 Thru Dec .xls

<<MPSC-258 Response Depr Expense Nov 06 Thru Dec .xls>>

To All,

The attached spreadsheet contains the computation of the depreciation reserve adjustment based on the difference between ECORP rates and Missouri Commission approved rates. Beginning with July business the depreciation rates applies to ECORP were based on the Missouri Commission ordered rates in case ER-2005-0436.

There are multiple tabs in the spreadsheet as follows:

- 1) MPSC-258 Response Reserve Orgin - original response to data request which does not reflect adjustments to the reserve for discontinuation of depreciation
- 2) MPSC-258 Response Reserve Revis - revised response to data request which reflects adjustments to the reserve for discontinuation of depreciation
- 3) Depr Adjust Thru Dec 08 - revision of the depreciation accrual adjustment reflected in item 2 above to account for the difference between ECORP accrual rates and Missouri Commission Rates.
- 4) Depr Adjust Thru Sept 08 - revision of the depreciation accrual adjustment reflected in item 2 above to account for the difference between ECORP accrual rates and Missouri Commission Rates.

Please let me know if you have any questions or concerns.

Thanks

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 DEPRECIATION EXPENSE REVISION THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month			
				1	2	3	4
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	390001 - Gen Plt-Str & Imprve-Own	39000-Gen-Structures & Impr-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 DEPRECIATION EXPENSE REVISION THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month			
				1	2	3	4
	391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of begin_reserve	2006 All Accounts	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of total depreciation accrual	2006 All Accounts	Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of cost_of_removal	2006 All Accounts	Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of gross salvage	2006 All Accounts	Less:				
2006	Sum of total adjustments	2006 All Accounts	ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of total transfers	2006 All Accounts	Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 DEPRECIATION EXPENSE REVISION THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month			
				1	2	3	4
2007	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of total depreciation accrual revised	\$126,796.94	\$127,391.21	\$127,627.82	\$128,166.85
			Sum of total depreciation accrual original	\$126,796.94	\$127,391.21	\$127,627.82	\$128,166.85
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of total depreciation accrual revised	\$25,386.81	\$25,386.82	\$25,386.81	\$31,244.66
			Sum of total depreciation accrual original	\$25,386.81	\$25,386.82	\$25,386.81	\$31,244.66
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of total depreciation accrual revised	\$76,032.72	\$76,083.72	\$76,083.72	\$75,334.33
			Sum of total depreciation accrual original	\$76,032.72	\$76,083.72	\$76,083.72	\$75,334.33
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of total depreciation accrual revised	\$460,356.77	\$463,791.28	\$463,821.76	\$449,367.07
			Sum of total depreciation accrual original	\$460,356.77	\$463,791.28	\$463,821.76	\$446,794.78
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$2,572.29
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	(\$1,485.65)
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$1,086.64
	391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of total depreciation accrual revised	\$1,214,233.79	\$1,227,764.11	\$1,227,764.11	\$1,196,820.43
			Sum of total depreciation accrual original	\$1,214,233.79	\$1,227,764.11	\$1,227,764.11	\$1,196,820.43
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 DEPRECIATION EXPENSE REVISION THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month			
				1	2	3	4
	391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of total depreciation accrual revised	\$424,081.51	\$424,081.51	\$424,081.51	\$422,892.45
			Sum of total depreciation accrual original	\$424,081.51	\$424,081.51	\$424,081.51	\$412,140.62
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$10,751.83
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	(\$3,862.97)
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$6,888.86
	394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of total depreciation accrual revised	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87
			Sum of total depreciation accrual original	\$75.02	\$75.02	\$75.02	\$75.02
			Depreciation Adjustment	\$1,808.85	\$1,808.85	\$1,808.85	\$1,808.85
			Less:				
			ECORP rate vs Commission Rate	(\$877.02)	(\$877.02)	(\$877.02)	(\$877.02)
			Revised Depreciation Adjustment	\$931.83	\$931.83	\$931.83	\$931.83
	395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of total depreciation accrual revised	\$681.40	\$681.40	\$681.40	\$623.51
			Sum of total depreciation accrual original	\$681.40	\$681.40	\$681.40	\$623.51
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of total depreciation accrual revised	\$89,688.69	\$89,688.69	\$89,688.69	\$40,191.22
			Sum of total depreciation accrual original	\$89,688.69	\$89,688.69	\$89,688.69	\$40,191.22
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of total depreciation accrual revised	\$7,500.60	\$7,500.60	\$7,500.60	\$7,500.60
			Sum of total depreciation accrual original	\$6,146.43	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$1,354.17	\$7,500.60	\$7,500.60	\$7,500.60
			Less:				
			ECORP rate vs Commission Rate	(\$971.33)	(\$5,380.09)	(\$5,380.09)	(\$5,380.09)
			Revised Depreciation Adjustment	\$382.84	\$2,120.51	\$2,120.51	\$2,120.51
2007	Sum of begin_reserve	2007 All Accounts	Sum of total depreciation accrual revised	\$2,426,643.10	\$2,444,253.21	\$2,444,520.29	\$2,354,024.99
2007	Sum of total depreciation accrual	2007 All Accounts	Sum of total depreciation accrual original	\$2,423,480.08	\$2,434,943.76	\$2,435,210.84	\$2,331,391.42
2007	Sum of cost_of_removal	2007 All Accounts	Depreciation Adjustment	\$3,163.02	\$9,309.45	\$9,309.45	\$22,633.57
2007	Sum of gross salvage	2007 All Accounts	Less:				
2007	Sum of total adjustments	2007 All Accounts	ECORP rate vs Commission Rate	(\$1,848.35)	(\$6,257.11)	(\$6,257.11)	(\$11,605.73)
2007	Sum of total transfers	2007 All Accounts	Revised Depreciation Adjustment	\$1,314.67	\$3,052.34	\$3,052.34	\$11,027.84

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 DEPRECIATION EXPENSE REVISION THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month			
				1	2	3	4
2008	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of total depreciation accrual revised	\$129,981.57	\$129,981.57	\$129,984.89	\$129,984.89
			Sum of total depreciation accrual original	\$129,981.57	\$129,981.57	\$129,984.89	\$129,984.89
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of total depreciation accrual revised	\$72,809.28	\$72,809.30	\$72,809.28	\$72,809.30
			Sum of total depreciation accrual original	\$72,809.28	\$72,809.30	\$72,809.28	\$72,809.30
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of total depreciation accrual revised	\$65,710.03	\$65,710.03	\$65,710.03	\$65,464.92
			Sum of total depreciation accrual original	\$65,710.03	\$65,710.03	\$65,710.03	\$65,464.92
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of total depreciation accrual revised	\$438,132.43	\$438,139.19	\$422,515.68	\$422,173.56
			Sum of total depreciation accrual original	\$438,132.43	\$438,139.19	\$422,515.68	\$422,173.56
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
	391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of total depreciation accrual revised	\$1,218,291.09	\$1,218,308.31	\$1,226,918.21	\$1,226,917.32
			Sum of total depreciation accrual original	\$1,218,291.09	\$1,218,308.31	\$1,226,918.21	\$1,226,917.32
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00

Business Unit AQLCP - Aquila Inc Corporate HQ
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GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 DEPRECIATION EXPENSE REVISION THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month			
				1	2	3	4
391005	Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of total depreciation accrual revised	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17
			Less:				
			ECORP rate vs Commission Rate	(\$150,406.42)	(\$150,406.42)	(\$150,406.42)	(\$150,406.42)
			Revised Depreciation Adjustment	\$268,220.75	\$268,220.75	\$268,220.75	\$268,220.75
394000	Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of total depreciation accrual revised	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89
			Sum of total depreciation accrual original	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
395000	Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of total depreciation accrual revised	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual original	\$0.00	\$0.00	\$0.00	\$0.00
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
397000	Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of total depreciation accrual revised	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64
			Sum of total depreciation accrual original	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64
			Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
			Less:				
			ECORP rate vs Commission Rate	\$0.00	\$0.00	\$0.00	\$0.00
			Revised Depreciation Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
398000	Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of total depreciation accrual revised	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25
			Sum of total depreciation accrual original	\$6,301.88	\$6,301.88	\$0.00	\$0.00
			Depreciation Adjustment	\$725.37	\$725.37	\$7,027.25	\$7,027.25
			Less:				
			ECORP rate vs Commission Rate	(\$520.30)	(\$520.30)	(\$5,040.56)	(\$5,040.56)
			Revised Depreciation Adjustment	\$205.07	\$205.07	\$1,986.69	\$1,986.69

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 DEPRECIATION EXPENSE REVISION THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month			
				1	2	3	4
2008	Sum of begin_reserve	2008 All Accounts	Sum of total depreciation accrual revised	\$2,392,589.35	\$2,392,613.35	\$2,385,603.04	\$2,385,014.94
2008	Sum of total depreciation accrual	2008 All Accounts	Sum of total depreciation accrual original	\$1,973,236.81	\$1,973,260.81	\$1,959,948.62	\$1,959,360.52
2008	Sum of cost_of_removal	2008 All Accounts	Depreciation Adjustment	\$419,352.54	\$419,352.54	\$425,654.42	\$425,654.42
2008	Sum of gross salvage	2008 All Accounts	Less:				
2008	Sum of total adjustments	2008 All Accounts	ECORP rate vs Commission Rate	(\$150,926.72)	(\$150,926.72)	(\$155,446.98)	(\$155,446.98)
2008	Sum of total transfers	2008 All Accounts	Revised Depreciation Adjustment	\$268,425.82	\$268,425.82	\$270,207.44	\$270,207.44
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2006 Thru 2008	Sum of begin_reserve	2006 Thru 2008 All Accounts	Sum of total depreciation accrual revised	\$4,819,232.45	\$4,836,866.56	\$4,830,123.33	\$4,739,039.93
2006 Thru 2008	Sum of total depreciation accrual	2006 Thru 2008 All Accounts	Sum of total depreciation accrual original	\$4,396,716.89	\$4,408,204.57	\$4,395,159.46	\$4,290,751.94
2006 Thru 2008	Sum of cost_of_removal	2006 Thru 2008 All Accounts	Depreciation Adjustment	\$422,515.56	\$428,661.99	\$434,963.87	\$448,287.99
2006 Thru 2008	Sum of gross salvage	2006 Thru 2008 All Accounts	Less:				
2006 Thru 2008	Sum of total adjustments	2006 Thru 2008 All Accounts	ECORP rate vs Commission Rate	(\$152,775.06)	(\$157,183.83)	(\$161,704.09)	(\$167,052.71)
2006 Thru 2008	Sum of total transfers	2006 Thru 2008 All Accounts	Revised Depreciation Adjustment	\$269,740.50	\$271,478.16	\$273,259.78	\$281,235.28

NOTES:
 Beginning with July 2008 business the depreciation accrual rates applied to ECORP assets were based on the Missouri Commission Order in Rate Case ER-2005-0436.

GL Post Month

5	6	7	8	9	10	11	12	Total	MOPUB / SJLP Rate	ECORP Rate	Percent of MOPUB/SJLP Rate To ECORP Rate	Adjustment Percentage
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000%	0.000000%	100.000000%	0.000000%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,480.76	\$125,480.76	\$250,961.52	2.220000%	2.360000%	94.067797%	-5.932203%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125,480.76	\$125,480.76	\$250,961.52				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,073.80	\$25,073.81	\$50,147.61	0.000000%	0.000000%	100.000000%	0.000000%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,073.80	\$25,073.81	\$50,147.61				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,362.95	\$73,375.89	\$146,738.84	4.170000%	5.570000%	74.865350%	-25.134650%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73,362.95	\$73,375.89	\$146,738.84				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$423,016.60	\$423,068.83	\$846,085.43	12.500000%	29.590000%	42.244001%	-57.755999%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420,973.73	\$421,025.96	\$841,999.69				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,042.87	\$2,042.87	\$4,085.74				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,179.88)	(\$1,179.88)	(\$2,359.76)				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$862.99	\$862.99	\$1,725.98				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,207,551.95	\$1,207,556.58	\$2,415,108.53	11.110000%	12.750000%	87.137255%	-12.862745%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,207,551.95	\$1,207,556.58	\$2,415,108.53				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				

GL Post Month

5	6	7	8	9	10	11	12	Total	MOPUB / SJLP Rate	ECORP Rate	Percent of MOPUB/SJLP Rate To ECORP	Adjustment Percentage
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$424,081.51	\$424,081.51	\$848,163.02	11.110000%	17.340000%	64.071511%	-35.928489%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$424,081.51	\$424,081.51	\$848,163.02				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,883.87	\$1,883.87	\$3,767.74	3.570000%	6.930000%	51.515152%	-48.484848%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.02	\$75.02	\$150.04				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,808.85	\$1,808.85	\$3,617.70				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$877.02)	(\$877.02)	(\$1,754.04)				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$931.83	\$931.83	\$1,863.66				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$681.40	\$681.40	\$1,362.80	3.570000%	12.870000%	27.738928%	-72.261072%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$681.40	\$681.40	\$1,362.80				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,200.42	\$83,200.42	\$166,400.84	3.700000%	14.360000%	25.766017%	-74.233983%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,200.42	\$83,200.42	\$166,400.84				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,795.11	\$7,795.11	\$15,590.22	4.170000%	14.750000%	28.271186%	-71.728814%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,795.11	\$6,913.96	\$14,709.07				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$881.15	\$881.15				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$632.04)	(\$632.04)				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$249.11	\$249.11				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,372,128.37	\$2,372,198.18	\$4,744,326.55				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,368,276.65	\$2,367,465.31	\$4,735,741.96				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,851.72	\$4,732.87	\$8,584.59				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,056.90)	(\$2,688.94)	(\$4,745.83)				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,794.82	\$2,043.93	\$3,838.76				

GL Post Month

5	6	7	8	9	10	11	12	Total	MOPUB / SJLP Rate	ECORP Rate	Percent of MOPUB/SJLP Rate To ECORP	Adjustment Percentage
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000%	0.000000%	100.000000%	0.000000%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$131,966.06	\$132,683.73	\$132,725.14	\$132,745.01	\$132,286.72	\$132,286.76	\$132,171.25	\$133,228.20	\$1,570,075.69	2.220000%	2.360000%	94.067797%	-5.932203%
\$131,966.06	\$132,683.73	\$132,725.14	\$132,745.01	\$132,286.72	\$132,286.76	\$132,171.25	\$133,228.20	\$1,570,075.69				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$31,244.67	\$45,376.09	\$45,376.08	\$45,376.10	\$45,376.08	\$45,376.10	\$51,932.16	\$53,641.51	\$471,103.89	0.000000%	0.000000%	100.000000%	0.000000%
\$31,244.67	\$45,376.09	\$45,376.08	\$45,376.10	\$45,376.08	\$45,376.10	\$51,932.16	\$53,641.51	\$471,103.89				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$65,661.65	\$65,661.65	\$65,661.66	\$65,661.66	\$65,862.77	\$65,862.77	\$65,784.48	\$65,971.92	\$829,663.05	4.170000%	5.570000%	74.865350%	-25.134650%
\$65,661.65	\$65,661.65	\$65,661.66	\$65,661.66	\$65,862.77	\$65,862.77	\$65,784.48	\$65,971.92	\$829,663.05				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$439,406.80	\$441,166.43	\$439,945.10	\$439,945.10	\$446,254.18	\$446,508.47	\$448,114.08	\$479,055.86	\$5,417,732.90	12.500000%	29.590000%	42.244001%	-57.755999%
\$432,878.19	\$439,926.79	\$438,705.46	\$438,705.46	\$446,254.18	\$446,508.47	\$448,114.08	\$479,055.86	\$5,404,913.08				
\$6,528.61	\$1,239.64	\$1,239.64	\$1,239.64	\$0.00	\$0.00	\$0.00	\$0.00	\$12,819.82				
(\$3,770.66)	(\$715.97)	(\$715.97)	(\$715.97)	\$0.00	\$0.00	\$0.00	\$0.00	(\$7,404.22)				
\$2,757.95	\$523.67	\$523.67	\$523.67	\$0.00	\$0.00	\$0.00	\$0.00	\$5,415.60				
\$1,200,882.09	\$1,192,868.06	\$1,193,710.69	\$1,196,942.39	\$1,210,376.80	\$1,211,391.03	\$1,214,745.81	\$1,214,773.80	\$14,502,273.11	11.110000%	12.750000%	87.137255%	-12.862745%
\$1,200,882.09	\$1,192,868.06	\$1,193,710.69	\$1,196,942.39	\$1,210,376.80	\$1,211,391.03	\$1,214,745.81	\$1,214,773.80	\$14,502,273.11				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				

GL Post Month

5	6	7	8	9	10	11	12	Total	MOPUB / SJLP Rate	ECORP Rate	Percent of MOPUB/SJLP Rate To ECORP	Adjustment Percentage
\$422,892.45	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$5,048,419.62	11.110000%	17.340000%	64.071511%	-35.928489%
\$361,868.54	\$295,809.67	\$80,683.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,422,746.48				
\$61,023.91	\$122,817.50	\$337,944.05	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$2,625,673.14				
(\$21,924.97)	(\$44,126.47)	(\$121,418.19)	(\$150,406.42)	(\$150,406.42)	(\$150,406.42)	(\$150,406.42)	(\$150,406.42)	(\$943,364.69)				
\$39,098.94	\$78,691.03	\$216,525.86	\$268,220.75	\$268,220.75	\$268,220.75	\$268,220.75	\$268,220.75	\$1,682,308.45				
\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$22,606.44	3.570000%	6.930000%	51.515152%	-48.484848%
\$75.02	\$75.02	\$75.02	\$75.02	\$1,883.87	\$1,808.85	\$0.00	\$1,883.87	\$6,176.75				
\$1,808.85	\$1,808.85	\$1,808.85	\$1,808.85	\$0.00	\$75.02	\$1,883.87	\$0.00	\$16,429.69				
(\$877.02)	(\$877.02)	(\$877.02)	(\$877.02)	\$0.00	(\$36.37)	(\$913.39)	\$0.00	(\$7,965.91)				
\$931.83	\$931.83	\$931.83	\$931.83	\$0.00	\$38.65	\$970.48	\$0.00	\$8,463.78				
\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$7,655.79	3.570000%	12.870000%	27.738928%	-72.261072%
\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$7,655.79				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$40,191.22	\$40,191.22	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$630,309.57	3.700000%	14.360000%	25.766017%	-74.233983%
\$40,191.22	\$40,191.22	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$630,309.57				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$7,500.60	\$7,500.60	\$6,876.54	\$6,876.54	\$6,876.54	\$6,876.54	\$7,027.25	\$7,027.25	\$86,564.26	4.170000%	14.750000%	28.271186%	-71.728814%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,876.54	\$1,420.12	\$7,027.25	\$21,470.34				
\$7,500.60	\$7,500.60	\$6,876.54	\$6,876.54	\$6,876.54	\$0.00	\$5,607.13	\$0.00	\$65,093.92				
(\$5,380.09)	(\$5,380.09)	(\$4,932.46)	(\$4,932.46)	(\$4,932.46)	\$0.00	(\$4,021.93)	\$0.00	(\$46,691.10)				
\$2,120.51	\$2,120.51	\$1,944.08	\$1,944.08	\$1,944.08	\$0.00	\$1,585.20	\$0.00	\$18,402.82				
\$2,342,252.92	\$2,346,582.33	\$2,345,541.40	\$2,348,792.99	\$2,368,279.28	\$2,369,547.86	\$2,381,021.22	\$2,414,944.73	\$28,586,404.32				
\$2,265,390.95	\$2,213,215.74	\$1,997,672.32	\$1,920,240.79	\$1,942,775.57	\$1,950,845.67	\$1,954,903.05	\$1,996,317.56	\$25,866,387.75				
\$76,861.97	\$133,366.59	\$347,869.08	\$428,552.20	\$425,503.71	\$418,702.19	\$426,118.17	\$418,627.17	\$2,720,016.57				
(\$31,952.74)	(\$51,099.55)	(\$127,943.64)	(\$156,931.86)	(\$155,338.88)	(\$150,442.79)	(\$155,341.74)	(\$150,406.42)	(\$1,005,425.91)				
\$44,909.23	\$82,267.04	\$219,925.44	\$271,620.34	\$270,164.83	\$268,259.40	\$270,776.43	\$268,220.75	\$1,714,590.66				

GL Post Month

5	6	7	8	9	10	11	12	Total	MOPUB / SJLP Rate	ECORP Rate	Percent of MOPUB/SJLP Rate To ECORP	Adjustment Percentage
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000000%	0.000000%	100.000000%	0.000000%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$129,984.89	\$129,984.89	\$129,984.89	\$117,796.59	(\$139,327.90)	\$19,620.04	\$19,620.04	\$19,620.04	\$947,216.40	2.220000%	2.360000%	94.067797%	-5.932203%
\$129,984.89	\$129,984.89	\$129,984.89	\$117,796.59	(\$139,327.90)	\$19,620.04	\$19,620.04	\$19,620.04	\$947,216.40				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$72,809.28	\$72,809.31	\$29,938.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$466,794.27	0.000000%	0.000000%	100.000000%	0.000000%
\$72,809.28	\$72,809.31	\$29,938.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$466,794.27				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$65,464.92	\$63,329.69	\$58,140.38	\$32,782.95	\$40,721.17	\$40,721.17	\$40,721.17	\$40,721.17	\$645,197.63	4.170000%	5.570000%	74.865350%	-25.134650%
\$65,464.92	\$63,329.69	\$58,140.38	\$32,782.95	\$40,721.17	\$40,721.17	\$40,721.17	\$40,721.17	\$645,197.63				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$446,747.20	\$438,313.88	\$410,520.96	\$33,979.69	\$164,986.89	\$169,524.76	\$171,391.13	\$171,391.13	\$3,727,816.50	12.500000%	29.590000%	42.244001%	-57.755999%
\$446,747.20	\$438,313.88	\$410,520.96	\$33,979.69	\$164,986.89	\$169,524.76	\$171,391.13	\$171,391.13	\$3,727,816.50				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$1,229,878.26	\$1,231,794.13	\$734,529.44	\$298,403.64	\$326,440.65	\$210,613.71	\$210,613.71	\$210,613.71	\$9,343,322.18	11.110000%	12.750000%	87.137255%	-12.862745%
\$1,229,878.26	\$1,231,794.13	\$734,529.44	\$298,403.64	\$326,440.65	\$210,613.71	\$210,613.71	\$210,613.71	\$9,343,322.18				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				

GL Post Month

5	6	7	8	9	10	11	12	Total	MOPUB / SJLP Rate	ECORP Rate	Percent of MOPUB/SJLP Rate To ECORP	Adjustment Percentage
\$418,627.17	\$418,627.17	\$418,627.17	\$229,121.81	\$229,121.81	\$0.00	\$0.00	\$0.00	\$3,388,633.81	11.110000%	17.340000%	64.071511%	-35.928489%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$418,627.17	\$418,627.17	\$418,627.17	\$229,121.81	\$229,121.81	\$0.00	\$0.00	\$0.00	\$3,388,633.81				
(\$150,406.42)	(\$150,406.42)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$902,438.50)				
\$268,220.75	\$268,220.75	\$418,627.17	\$229,121.81	\$229,121.81	\$0.00	\$0.00	\$0.00	\$2,486,195.31				
\$1,898.89	\$1,898.89	\$1,898.89	\$76.29	\$168.03	\$168.03	\$168.03	\$168.03	\$14,040.64	3.570000%	6.930000%	51.515152%	-48.484848%
\$1,898.89	\$1,898.89	\$941.65	\$32.95	\$0.00	\$0.00	\$0.00	\$0.00	\$12,367.94				
\$0.00	\$0.00	\$957.24	\$43.34	\$168.03	\$168.03	\$168.03	\$168.03	\$1,672.70				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$957.24	\$43.34	\$168.03	\$168.03	\$168.03	\$168.03	\$1,672.70				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3.570000%	12.870000%	27.738928%	-72.261072%
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$40,111.64	\$40,111.64	\$33,434.56	(\$4,960.67)	\$7,372.23	\$7,372.23	\$7,372.23	\$7,372.23	\$298,632.65	3.700000%	14.360000%	25.766017%	-74.233983%
\$40,111.64	\$40,111.64	\$33,434.56	(\$4,960.67)	\$7,372.23	\$7,372.23	\$7,372.23	\$7,372.23	\$298,632.65				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
\$7,027.25	\$7,027.25	\$7,027.25	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36	\$58,917.55	4.170000%	14.750000%	28.271186%	-71.728814%
\$0.00	\$0.00	\$0.00	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36	\$1,945.36	\$22,330.56				
\$7,027.25	\$7,027.25	\$7,027.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,586.99				
(\$5,040.56)	(\$5,040.56)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$21,202.85)				
\$1,986.69	\$1,986.69	\$7,027.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,384.14				

GL Post Month

5	6	7	8	9	10	11	12	Total	MOPUB / SJLP Rate	ECORP Rate	Percent of MOPUB/SJLP Rate To ECORP Rate	Adjustment Percentage
\$2,412,549.50	\$2,403,896.85	\$1,824,102.06	\$709,145.66	\$631,428.24	\$449,965.30	\$451,831.67	\$451,831.67	\$18,890,571.63				
\$1,986,895.08	\$1,978,242.43	\$1,397,490.40	\$479,980.51	\$402,138.40	\$449,797.27	\$451,663.64	\$451,663.64	\$15,463,678.13				
\$425,654.42	\$425,654.42	\$426,611.66	\$229,165.15	\$229,289.84	\$168.03	\$168.03	\$168.03	\$3,426,893.50				
(\$155,446.98)	(\$155,446.98)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$923,641.35)				
\$270,207.44	\$270,207.44	\$426,611.66	\$229,165.15	\$229,289.84	\$168.03	\$168.03	\$168.03	\$2,503,252.15				
\$4,754,802.42	\$4,750,479.18	\$4,169,643.46	\$3,057,938.65	\$2,999,707.52	\$2,819,513.16	\$5,204,981.26	\$5,238,974.58	\$52,221,302.50				
\$4,252,286.03	\$4,191,458.17	\$3,395,162.72	\$2,400,221.30	\$2,344,913.97	\$2,400,642.94	\$4,774,843.34	\$4,815,446.51	\$46,065,807.84				
\$502,516.39	\$559,021.01	\$774,480.74	\$657,717.35	\$654,793.55	\$418,870.22	\$430,137.92	\$423,528.07	\$6,155,494.66				
(\$187,399.72)	(\$206,546.53)	(\$127,943.64)	(\$156,931.86)	(\$155,338.88)	(\$150,442.79)	(\$157,398.63)	(\$153,095.35)	(\$1,933,813.10)				
\$315,116.67	\$352,474.48	\$646,537.10	\$500,785.49	\$499,454.67	\$268,427.43	\$272,739.29	\$270,432.72	\$4,221,681.56				

DATA REQUEST– Set MPSC_20081218

Case: ER-2009-0090

Date of Response: 02/06/2009

Information Provided By: John Weisensee

Requested by: Schad Rosella

Question No. : 0258S

1. Please provide historical mortality data for all corporate plant accounts for the former Aquila, Inc. as of December 31, 2007. 2. Please provide historical salvage/cost of removal data for all corporate plant accounts for the former Aquila, Inc. as of December 31, 2007. 3. Please provide the accumulated depreciation reserve balances for all corporate plant accounts for the former Aquila, Inc. as of December 31, 2007. 4. Please provide for the former Aquila, Inc and the current KCPL-GMOC the General Ledger or sub-ledger (i.e., Account 391.005) activity for all corporate plant accounts (related to the former Aquila, Inc.) and for all the associated corporate accumulated depreciation reserve accounts for the period November 2006 to November 30, 2008 (and December 2008 when available) showing all monthly activity and monthly balances.

Response:

Data Request 0258S was established by the Company to provide an updated response to the original DR 0258 question 4. Question 4 asked for December data once it became available. Answers to questions 1 thru 3 and question 4 (thru November only) were provided in the initial response to DR 0258. DR 0258S was also established to respond to Rosella Schad's e-mail dated January 26, 2009 requesting the revision of depreciation reserve balances for accounts in which the depreciation accrual had been discontinued. Plant and reserve data have been updated to reflect December 2008 activity. Reserve balances have been adjusted to reflect the continuation of the depreciation accrual for accounts in which the accrual had been discontinued. The following EXCEL spreadsheets are included with this response.

- 1) MPSC-0258 Response Plant Nov 06 Thru Dec 08 - plant balances and activity
- 2) MPSC-0258 Response Reserve Nov 06 Thru Dec 08 – reserve balances and activity. This spreadsheet reflects balances before the adjustment of the depreciation accrual.
- 3) MPSC-0258 Response Reserve Nov 06 Thru Dec 08 Revised – reserve balances and activity adjusted for accounts in which the depreciation accrual had been discontinued. This spreadsheet addresses Rosella Schad's questions in the January 26 e-mail.

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month								
				1	2	3	4	5	6	7	8	
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of beginning_balance									
			Sum of additions									
			Sum of retirements									
			Sum of total transfers									
			Sum of adjustments									
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	390001 - Gen Plt-Str & Imprve-Own	39000-Gen-Structures & Impr-Elec	Sum of beginning_balance									
			Sum of additions									
			Sum of retirements									
			Sum of total transfers									
			Sum of adjustments									
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of beginning_balance										
		Sum of additions										
		Sum of retirements										
		Sum of total transfers										
		Sum of adjustments										
		Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month									
				1	2	3	4	5	6	7	8		
	391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,630.55	\$24,747,630.55
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,223,108.01)	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$24,747,630.55	\$24,747,630.55	\$24,747,630.55
	394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$56,481.04	\$56,481.04
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$272,331.37)	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$328,812.41	\$56,481.04	\$56,481.04	\$56,481.04
	395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of beginning_balance	\$3,351,947.09	\$3,354,930.42	\$3,355,263.71	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$2,390,993.58
			Sum of additions	\$2,983.33	\$333.29	(\$3,318.62)	\$0.00	\$0.00	\$0.00	\$0.00	\$19,779.43	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,868.57)	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$936,864.37)	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$3,354,930.42	\$3,355,263.71	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of beginning_balance	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$559,815.48
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.60)	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$571,709.08	\$559,815.48	\$559,815.48	\$559,815.48
2008	Sum of beginning_balance		Sum of beginning_balance	\$250,299,534.22	\$250,304,412.34	\$250,483,173.88	\$250,413,093.19	\$251,688,336.57	\$251,066,633.82	\$251,055,485.42	\$157,308,519.57	\$157,308,519.57	
2008	Sum of additions		Sum of additions	\$4,878.12	\$815,193.15	(\$0.00)	\$1,303,013.97	\$1,507.82	\$22,253.24	\$64,048.91	\$84.96		
2008	Sum of retirements		Sum of retirements	\$0.00	(\$636,431.61)	\$0.00	(\$27,770.59)	(\$623,210.57)	(\$33,401.64)	(\$171,642.72)	\$0.00		
2008	Sum of total transfers		Sum of total transfers	\$0.00	\$0.00	(\$70,080.69)	\$0.00	\$0.00	\$0.00	(\$93,639,372.04)	\$0.00		
2008	Sum of adjustments		Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
2008	Sum of ending_balance		Sum of ending_balance	\$250,304,412.34	\$250,483,173.88	\$250,413,093.19	\$251,688,336.57	\$251,066,633.82	\$251,055,485.42	\$157,308,519.57	\$157,308,604.53		

Note:
July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.
September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.
December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	9	10	11	12	
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of beginning_balance			\$664,106.09	\$664,106.09	
			Sum of additions			\$0.00	\$0.00	
			Sum of retirements			\$0.00	\$0.00	
			Sum of total transfers			\$0.00	\$0.00	
			Sum of adjustments			\$0.00	\$0.00	
			Sum of ending_balance	\$0.00	\$0.00	\$664,106.09	\$664,106.09	
	390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of beginning_balance		\$63,803,776.88		\$63,803,776.88	
			Sum of additions		\$0.00		\$785,886.19	
			Sum of retirements		\$0.00		(\$116,642.71)	
			Sum of total transfers		\$0.00		\$0.00	
			Sum of adjustments		\$0.00		\$0.00	
			Sum of ending_balance	\$0.00	\$0.00	\$63,803,776.88	\$64,473,020.36	
	390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of beginning_balance		\$5,589,724.96		\$5,589,724.96	
Sum of additions				\$0.00		\$9,077.32		
Sum of retirements				\$0.00		(\$4,874.00)		
Sum of total transfers				\$0.00		\$0.00		
Sum of adjustments				\$0.00		\$0.00		
Sum of ending_balance			\$0.00	\$0.00	\$5,589,724.96	\$5,593,928.28		
391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of beginning_balance		\$15,805,304.31		\$15,808,091.69		
		Sum of additions		\$2,787.38		\$644,025.07		
		Sum of retirements		\$0.00		(\$73,888.01)		
		Sum of total transfers		\$0.00		\$2,247.16		
		Sum of adjustments		\$0.00		\$0.00		
		Sum of ending_balance	\$0.00	\$0.00	\$15,808,091.69	\$16,380,475.91		
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance		\$17,155,116.27		\$17,157,234.60		
		Sum of additions		\$2,118.33		\$3,844,814.24		
		Sum of retirements		\$0.00		(\$2,332,629.43)		
		Sum of total transfers		\$0.00		\$0.00		
		Sum of adjustments		\$0.00		\$0.00		
		Sum of ending_balance	\$0.00	\$0.00	\$17,157,234.60	\$18,669,419.41		
391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance		\$113,651,854.85		\$113,652,384.44		
		Sum of additions		\$529.59		\$2,672,703.92		
		Sum of retirements		\$0.00		(\$2,044,259.99)		
		Sum of total transfers		\$0.00		\$0.00		
		Sum of adjustments		\$0.00		\$0.00		
		Sum of ending_balance	\$0.00	\$0.00	\$113,652,384.44	\$114,280,828.37		
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance		\$29,348,201.32		\$29,348,201.32		
		Sum of additions		\$0.00		\$0.00		
		Sum of retirements		\$0.00		\$0.00		
		Sum of total transfers		\$0.00		\$0.00		
		Sum of adjustments		\$0.00		\$0.00		
		Sum of ending_balance	\$0.00	\$0.00	\$29,348,201.32	\$29,348,201.32		
394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance		\$326,210.53		\$326,210.53		
		Sum of additions		\$0.00		\$0.00		
		Sum of retirements		\$0.00		\$0.00		
		Sum of total transfers		\$0.00		\$0.00		
		Sum of adjustments		\$0.00		\$0.00		
		Sum of ending_balance	\$0.00	\$0.00	\$326,210.53	\$326,210.53		
395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance		\$63,533.77		\$63,533.77		
		Sum of additions		\$0.00		\$0.00		
		Sum of retirements		\$0.00		\$0.00		
		Sum of total transfers		\$0.00		\$0.00		
		Sum of adjustments		\$0.00		\$0.00		
		Sum of ending_balance	\$0.00	\$0.00	\$63,533.77	\$63,533.77		
397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of beginning_balance		\$6,952,680.90		\$6,952,680.90		
		Sum of additions		\$0.00		\$542,195.89		
		Sum of retirements		\$0.00		\$0.00		
		Sum of total transfers		\$0.00		\$0.00		
		Sum of adjustments		\$0.00		\$0.00		
		Sum of ending_balance	\$0.00	\$0.00	\$6,952,680.90	\$7,494,876.79		

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	9	10	11	12
	398000 - Gen PIt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of beginning_balance			\$634,178.74	\$634,178.74
			Sum of additions			\$0.00	\$0.00
			Sum of retirements			\$0.00	(\$23,960.45)
			Sum of total transfers			\$0.00	\$0.00
			Sum of adjustments			\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$634,178.74	\$610,218.29
2006	Sum of beginning_balance		Sum of beginning_balance	\$0.00	\$0.00	\$253,994,688.62	\$254,000,123.92
2006	Sum of additions		Sum of additions	\$0.00	\$0.00	\$5,435.30	\$8,498,702.63
2006	Sum of retirements		Sum of retirements	\$0.00	\$0.00	\$0.00	(\$4,596,254.59)
2006	Sum of total transfers		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$2,247.16
2006	Sum of adjustments		Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of ending_balance		Sum of ending_balance	\$0.00	\$0.00	\$254,000,123.92	\$257,904,819.12
2007	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of beginning_balance	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$643,491.77	\$643,491.77	\$643,491.77	\$643,491.77
	390001 - Gen PIt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of beginning_balance	\$67,264,431.84	\$67,359,692.75	\$67,205,722.66	\$67,743,151.43
			Sum of additions	\$95,260.91	(\$131,939.32)	\$537,428.77	\$0.00
			Sum of retirements	\$0.00	(\$22,030.77)	\$0.00	(\$1,650,826.78)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$67,359,692.75	\$67,205,722.66	\$67,743,151.43	\$66,092,324.65
	390051 - Gen PIt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of beginning_balance	\$3,486,585.02	\$3,486,585.02	\$3,545,589.75	\$3,576,357.71
			Sum of additions	\$0.00	\$59,004.73	\$30,767.96	\$325,852.39
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$149,077.76)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$3,486,585.02	\$3,545,589.75	\$3,576,357.71	\$3,753,132.34
	391001 - Gen PIt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of beginning_balance	\$14,189,464.63	\$14,189,464.63	\$14,172,596.94	\$14,212,980.20
			Sum of additions	\$0.00	(\$16,867.69)	\$40,383.26	\$32,998.04
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$89,420.53)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$14,189,464.63	\$14,172,596.94	\$14,212,980.20	\$14,156,557.71
	391003 - Gen PIt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance	\$18,097,499.81	\$18,107,812.25	\$18,172,926.56	\$19,427,747.41
			Sum of additions	\$10,312.44	\$67,343.93	\$1,254,820.85	\$614,684.51
			Sum of retirements	\$0.00	(\$2,237.81)	\$0.00	(\$2,274,303.88)
			Sum of total transfers	\$0.00	\$8.19	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$18,107,812.25	\$18,172,926.56	\$19,427,747.41	\$17,768,128.04
	391004 - Gen PIt-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance	\$113,917,816.46	\$114,013,273.97	\$114,329,018.26	\$114,331,652.99
			Sum of additions	\$95,457.51	\$315,744.29	\$2,634.73	\$331,039.58
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$114,013,273.97	\$114,329,018.26	\$114,331,652.99	\$114,662,692.57
	391005 - Gen PIt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56	\$28,970,738.56
	394000 - Gen PIt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance	\$326,210.53	\$326,210.53	\$326,210.53	\$326,210.53
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$2,601.88
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$326,210.53	\$326,210.53	\$326,210.53	\$328,812.41

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	9	10	11	12
	395000 - Gen PIt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance	\$58,136.47	\$58,136.47	\$58,136.47	\$58,136.47
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$58,136.47)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$58,136.47	\$58,136.47	\$58,136.47	\$0.00
	397000 - Gen PIt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of beginning_balance	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09	\$3,351,947.09
	398000 - Gen PIt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of beginning_balance	\$559,447.14	\$559,447.14	\$571,709.08	\$571,709.08
			Sum of additions	\$0.00	\$12,261.94	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$559,447.14	\$571,709.08	\$571,709.08	\$571,709.08
2007	Sum of beginning_balance		Sum of beginning_balance	\$250,865,769.32	\$251,066,800.18	\$251,348,087.67	\$253,214,123.24
2007	Sum of additions		Sum of additions	\$201,030.86	\$305,547.88	\$1,866,035.57	\$1,304,574.52
2007	Sum of retirements		Sum of retirements	\$0.00	(\$24,268.58)	\$0.00	(\$4,219,163.54)
2007	Sum of total transfers		Sum of total transfers	\$0.00	\$8.19	\$0.00	\$0.00
2007	Sum of adjustments		Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
2007	Sum of ending_balance		Sum of ending_balance	\$251,066,800.18	\$251,348,087.67	\$253,214,123.24	\$250,299,534.22
2008	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of beginning_balance	\$643,491.77	\$36,491.77	\$36,491.77	\$36,491.77
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	(\$607,000.00)	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$36,491.77	\$36,491.77	\$36,491.77	\$36,491.77
	390001 - Gen PIt-Str & Imprve-Own	39000-Gen-Structures & Impr-Elec	Sum of beginning_balance	\$66,094,010.81	\$10,605,427.12	\$10,605,427.12	\$10,605,427.12
			Sum of additions	\$0.00	\$0.00	\$0.00	\$89,204.05
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	(\$55,488,583.69)	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$10,605,427.12	\$10,605,427.12	\$10,605,427.12	\$10,694,631.17
	390051 - Gen PIt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of beginning_balance	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00
	391001 - Gen PIt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of beginning_balance	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20
			Sum of additions	\$0.00	\$0.00	\$0.00	\$77,759.92
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$1,697,085.38)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	(\$7,028,839.45)
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$11,718,323.20	\$11,718,323.20	\$11,718,323.20	\$3,070,158.29
	391003 - Gen PIt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of beginning_balance	\$15,838,741.82	\$16,274,377.12	\$16,453,548.89	\$16,453,548.89
			Sum of additions	\$766,470.78	\$179,171.77	\$0.00	\$548,133.02
			Sum of retirements	(\$330,835.48)	\$0.00	\$0.00	(\$2,893,598.42)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$16,274,377.12	\$16,453,548.89	\$16,453,548.89	\$14,108,083.49
	391004 - Gen PIt-Software	39104-Gen-Office Furn-Software	Sum of beginning_balance	\$35,259,116.28	\$22,748,555.30	\$22,748,555.30	\$22,748,555.30
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	(\$12,510,560.98)	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$22,748,555.30	\$22,748,555.30	\$22,748,555.30	\$22,748,555.30

Business Unit Before Merger
Business Unit After Merger

AQLCP - Aquila Inc Corporate HQ
ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
PLANT BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	9	10	11	12
	391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop	Sum of beginning_balance	\$24,747,630.55	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	(\$24,747,630.55)	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00
	394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of beginning_balance	\$56,481.04	\$56,481.04	\$56,481.04	\$56,481.04
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	(\$12,990.35)
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$56,481.04	\$56,481.04	\$56,481.04	\$43,490.69
	395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of beginning_balance	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$0.00	\$0.00	\$0.00	\$0.00
	397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of beginning_balance	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58
			Sum of additions	\$0.00	\$0.00	\$0.00	\$134,166.34
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$1,432,581.89)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$2,390,993.58	\$2,390,993.58	\$2,390,993.58	\$1,092,578.03
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of beginning_balance	\$559,815.48	\$559,815.48	\$559,815.48	\$559,815.48
			Sum of additions	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	(\$33,104.98)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	(\$473,209.91)
			Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of ending_balance	\$559,815.48	\$559,815.48	\$559,815.48	\$53,500.59
2008	Sum of beginning_balance		Sum of beginning_balance	\$157,308,604.53	\$64,390,464.61	\$64,569,636.38	\$64,569,636.38
2008	Sum of additions		Sum of additions	\$766,470.78	\$179,171.77	\$0.00	\$849,263.33
2008	Sum of retirements		Sum of retirements	(\$37,589,027.01)	\$0.00	\$0.00	(\$6,056,370.67)
2008	Sum of total transfers		Sum of total transfers	(\$56,095,583.69)	\$0.00	\$0.00	(\$7,515,039.71)
2008	Sum of adjustments		Sum of adjustments	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of ending_balance		Sum of ending_balance	\$64,390,464.61	\$64,569,636.38	\$64,569,636.38	\$51,847,489.33

Note:
July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.
September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.
December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month											
				1	2	3	4	5	6	7	8	9			
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve												
			Sum of total depreciation accrual												
			Sum of cost_of_removal												
			Sum of gross salvage												
			Sum of total adjustments												
			Sum of total transfers												
			Sum of retirements												
			Sum of gain_loss												
			Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve										
Sum of total depreciation accrual															
Sum of cost_of_removal															
Sum of gross salvage															
Sum of total adjustments															
Sum of total transfers															
Sum of retirements															
Sum of gain_loss															
Sum of end_reserve	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve													
		Sum of total depreciation accrual													
		Sum of cost_of_removal													
		Sum of gross salvage													
		Sum of total adjustments													
		Sum of total transfers													
		Sum of retirements													
		Sum of gain_loss													
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve											
Sum of total depreciation accrual															
Sum of cost_of_removal															
Sum of gross salvage															
Sum of total adjustments															
Sum of total transfers															
Sum of retirements															
Sum of gain_loss															
Sum of end_reserve	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer			Sum of begin_reserve											
		Sum of total depreciation accrual													
		Sum of cost_of_removal													
		Sum of gross salvage													
		Sum of total adjustments													
		Sum of total transfers													
		Sum of retirements													
		Sum of gain_loss													
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve											
Sum of total depreciation accrual															
Sum of cost_of_removal															
Sum of gross salvage															
Sum of total adjustments															
Sum of total transfers															
Sum of retirements															
Sum of gain_loss															
Sum of end_reserve	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve											
		Sum of total depreciation accrual													
		Sum of cost_of_removal													
		Sum of gross salvage													
		Sum of total adjustments													
		Sum of total transfers													
		Sum of retirements													
		Sum of gain_loss													
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
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 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month										
				1	2	3	4	5	6	7	8	9		
	394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve Sum of total depreciation accrual Sum of cost_of_removal Sum of gross salvage Sum of total adjustments Sum of total transfers Sum of retirements Sum of gain_loss Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of begin_reserve Sum of total depreciation accrual Sum of cost_of_removal Sum of gross salvage Sum of total adjustments Sum of total transfers Sum of retirements Sum of gain_loss Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve Sum of total depreciation accrual Sum of cost_of_removal Sum of gross salvage Sum of total adjustments Sum of total transfers Sum of retirements Sum of gain_loss Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve Sum of total depreciation accrual Sum of cost_of_removal Sum of gross salvage Sum of total adjustments Sum of total transfers Sum of retirements Sum of gain_loss Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of begin_reserve		Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of total depreciation accrual		Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of cost_of_removal		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of gross salvage		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of total adjustments		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of total transfers		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of retirements		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of gain_loss		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	Sum of end_reserve		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2007	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve Sum of total depreciation accrual Sum of cost_of_removal Sum of gross salvage Sum of total adjustments Sum of total transfers Sum of retirements Sum of gain_loss Sum of end_reserve	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$3,104.00 \$0.00 \$0.00 (\$20,614.32) \$17,510.32 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00
	390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve Sum of total depreciation accrual Sum of cost_of_removal Sum of gross salvage Sum of total adjustments Sum of total transfers Sum of retirements Sum of gain_loss Sum of end_reserve	\$9,096,241.51 \$126,796.94 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$9,223,038.45 \$127,391.21 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$9,350,429.66 \$127,627.82 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$9,478,057.48 \$128,166.85 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 (\$114,698.21) \$0.00	\$9,491,526.12 \$131,966.06 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$9,623,492.18 \$132,683.73 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$9,756,175.91 \$132,725.14 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$9,888,901.05 \$132,745.01 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	\$10,021,646.06 \$132,286.72 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00		

Business Unit AQLCP - Aquila Inc Corporate HQ
Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month									
				1	2	3	4	5	6	7	8	9	
390051 - Gen Plt-Str & Impvr-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve	\$4,859,052.36	\$4,884,439.17	\$4,909,825.99	\$4,935,212.80	\$4,966,457.46	\$4,997,702.13	\$2,585,590.74	\$2,630,966.82	\$2,676,342.92		
		Sum of total depreciation accrual	\$25,386.81	\$25,386.82	\$25,386.81	\$31,244.66	\$31,244.67	\$45,376.09	\$45,376.08	\$45,376.10	\$45,376.08		
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,457,487.48)	\$0.00	\$0.00	\$0.00		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$4,884,439.17	\$4,909,825.99	\$4,935,212.80	\$4,966,457.46	\$4,997,702.13	\$2,585,590.74	\$2,630,966.82	\$2,676,342.92	\$2,721,719.00		
		391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve	\$3,952,779.65	\$4,028,812.37	\$4,104,896.09	\$4,180,979.81	\$4,256,314.14	\$4,321,975.79	\$4,387,637.44	\$4,453,299.10	\$4,518,960.76
				Sum of total depreciation accrual	\$76,032.72	\$76,083.72	\$76,083.72	\$75,334.33	\$65,661.65	\$65,661.65	\$65,661.66	\$65,661.66	\$65,862.77
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$4,028,812.37			\$4,104,896.09	\$4,180,979.81	\$4,256,314.14	\$4,321,975.79	\$4,387,637.44	\$4,453,299.10	\$4,518,960.76	\$4,584,823.53		
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer			Sum of begin_reserve	\$10,322,740.48	\$10,783,097.25	\$11,096,613.36	\$10,879,863.45	\$11,024,131.70	\$11,261,690.24	\$11,653,326.65	\$12,093,271.75	\$12,525,840.56
				Sum of total depreciation accrual	\$460,356.77	\$463,791.28	\$463,821.76	\$449,367.07	\$439,406.80	\$441,166.43	\$439,945.10	\$439,945.10	\$446,254.18
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	(\$0.00)	\$0.00	\$409.85	(\$0.00)	(\$0.17)	\$0.00	\$0.00	\$0.00	(\$0.00)		
		Sum of total transfers	\$0.00	(\$150,275.17)	(\$146,649.63)	\$0.00	\$22,157.69	\$0.00	\$0.00	(\$7,376.29)	\$0.00		
		Sum of retirements	\$0.00	\$0.00	(\$534,331.89)	(\$305,098.82)	(\$224,005.78)	(\$49,530.02)	\$0.00	\$0.00	\$0.00		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$10,783,097.25	\$11,096,613.36	\$10,879,863.45	\$11,024,131.70	\$11,261,690.24	\$11,653,326.65	\$12,093,271.75	\$12,525,840.56	\$12,972,094.74		
		391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve	\$66,093,242.59	\$67,307,476.38	\$68,547,109.30	\$65,775,042.61	\$66,971,863.04	\$67,669,994.73	\$68,862,862.79	\$70,056,573.48	\$71,253,515.87
				Sum of total depreciation accrual	\$1,214,233.79	\$1,227,764.11	\$1,227,764.11	\$1,196,820.43	\$1,200,882.09	\$1,192,868.06	\$1,193,710.69	\$1,196,942.39	\$1,210,376.80
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$0.00			\$0.00	(\$409.85)	\$0.00	\$0.17	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$11,868.81	\$145,067.82	\$0.00	(\$22,157.69)	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	(\$4,144,488.77)	\$0.00	(\$480,592.88)	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$67,307,476.38			\$68,547,109.30	\$65,775,042.61	\$66,971,863.04	\$67,669,994.73	\$68,862,862.79	\$70,056,573.48	\$71,253,515.87	\$72,463,892.67		
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve	\$26,787,048.47	\$27,211,129.98	\$27,773,617.86	\$28,115,411.41	\$28,538,303.86	\$28,666,021.51	\$29,084,648.68	\$29,503,275.85	\$29,921,903.02
				Sum of total depreciation accrual	\$424,081.51	\$424,081.51	\$424,081.51	\$422,892.45	\$422,892.45	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$138,406.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of retirements	\$0.00	\$0.00	(\$82,287.96)	\$0.00	(\$295,174.80)	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$27,211,129.98	\$27,773,617.86	\$28,115,411.41	\$28,538,303.86	\$28,666,021.51	\$29,084,648.68	\$29,503,275.85	\$29,921,903.02	\$30,340,530.19		
		394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve	\$326,281.22	\$328,165.09	\$330,048.96	\$331,932.83	\$333,816.70	\$335,700.57	\$337,584.44	\$339,468.31	\$341,352.18
				Sum of total depreciation accrual	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87	\$1,883.87
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$0.00)		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$328,165.09			\$330,048.96	\$331,932.83	\$333,816.70	\$335,700.57	\$337,584.44	\$339,468.31	\$341,352.18	\$343,236.05		
395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec			Sum of begin_reserve	\$40,027.88	\$40,709.28	\$41,390.68	\$36,674.78	\$37,298.29	\$37,921.80	\$38,545.31	\$39,168.82	\$39,792.33
				Sum of total depreciation accrual	\$681.40	\$681.40	\$681.40	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51	\$623.51
				Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of retirements	\$0.00	\$0.00	(\$5,397.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$40,709.28	\$41,390.68	\$36,674.78	\$37,298.29	\$37,921.80	\$38,545.31	\$39,168.82	\$39,792.33	\$40,415.84		

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month									
				1	2	3	4	5	6	7	8	9	
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of begin_reserve		\$12,069,233.52	\$12,507,365.95	\$12,309,073.53	\$12,714,314.16	\$13,108,717.13	\$13,392,266.20	\$13,797,178.44	\$13,013,946.87	\$13,047,926.56	
		Sum of total depreciation accrual	\$438,132.43	\$438,139.19	\$422,515.68	\$422,173.56	\$446,747.20	\$438,313.88	\$410,520.96	\$33,979.69	\$164,986.89		
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	(\$0.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,658.18	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$0.00	(\$17,275.05)	\$0.00	\$0.00	\$0.00	(\$1,140,701.59)	\$0.00	\$0.00		
		Sum of retirements	\$0.00	(\$636,431.61)	\$0.00	(\$27,770.59)	(\$163,198.13)	(\$33,401.64)	(\$55,709.12)	\$0.00	(\$330,835.48)		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$12,507,365.95	\$12,309,073.53	\$12,714,314.16	\$13,108,717.13	\$13,392,266.20	\$13,797,178.44	\$13,013,946.87	\$13,047,926.56	\$12,882,077.97		
		391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve	\$76,104,803.31	\$77,323,094.40	\$78,541,402.71	\$79,768,320.92	\$80,995,238.24	\$82,225,116.50	\$83,456,910.63	\$21,344,179.68	\$21,642,583.32
				Sum of total depreciation accrual	\$1,218,291.09	\$1,218,308.31	\$1,226,918.21	\$1,226,917.32	\$1,229,878.26	\$1,231,794.13	\$734,529.44	\$298,403.64	\$326,440.65
Sum of cost_of_removal	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$388.34	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	\$0.00	(\$0.00)	\$0.00	\$0.00	(\$62,775,583.70)	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$72,065.03)	\$0.00	(\$12,510,560.98)		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$77,323,094.40			\$78,541,402.71	\$79,768,320.92	\$80,995,238.24	\$82,225,116.50	\$83,456,910.63	\$21,344,179.68	\$21,642,583.32	\$9,458,462.99		
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve	\$31,596,411.70	\$32,015,038.37	\$32,433,665.54	\$32,852,292.71	\$33,270,919.88	\$33,689,547.05	\$34,108,174.22	\$30,303,693.38	\$30,532,815.19
				Sum of total depreciation accrual	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$418,627.17	\$229,121.81	\$229,121.81
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$4,223,108.01)	\$0.00		
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$24,747,630.55)		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$32,015,038.87	\$32,433,665.54	\$32,852,292.71	\$33,270,919.88	\$33,689,547.05	\$34,108,174.22	\$30,303,693.38	\$30,532,815.19	\$6,014,306.45		
		394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve	\$335,639.44	\$337,538.33	\$339,437.22	\$341,336.11	\$343,235.00	\$345,133.89	\$347,032.78	\$77,452.72	\$77,529.01
				Sum of total depreciation accrual	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$1,898.89	\$76.29	\$168.03
Sum of cost_of_removal	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$271,478.95)	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$337,538.33			\$339,437.22	\$341,336.11	\$343,235.00	\$345,133.89	\$347,032.78	\$77,452.72	\$77,529.01	\$77,697.04		
395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec			Sum of begin_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
				Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		Sum of end_reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
		397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve	\$978,820.55	\$1,025,234.07	\$1,071,647.59	\$1,111,759.23	\$1,151,870.87	\$1,191,982.51	\$1,232,094.15	\$650,807.18	\$645,846.51
				Sum of total depreciation accrual	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$40,111.64	\$33,434.56	(\$4,960.67)	\$7,372.23
Sum of cost_of_removal	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of gross salvage	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of total adjustments	\$6,301.88			\$6,301.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,890.71		
Sum of total transfers	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$570,852.96)	\$0.00	\$0.00		
Sum of retirements	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$43,868.57)	\$0.00	\$0.00		
Sum of gain_loss	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
Sum of end_reserve	\$1,025,234.07			\$1,071,647.59	\$1,111,759.23	\$1,151,870.87	\$1,191,982.51	\$1,232,094.15	\$650,807.18	\$645,846.51	\$657,109.45		

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 REVISED

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	GL Post Month								
				1	2	3	4	5	6	7	8	9
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$637,684.15	\$638,409.52	\$639,134.89	\$646,162.14	\$653,189.39	\$660,216.64	\$667,243.89	\$662,377.54	\$664,322.90
			Sum of total depreciation accrual	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$7,027.25	\$1,945.36
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	(\$6,301.88)	(\$6,301.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$3,890.72)
			Sum of total transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,893.60)	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	\$638,409.52	\$639,134.89	\$646,162.14	\$653,189.39	\$660,216.64	\$667,243.89	\$662,377.54	\$664,322.90	\$662,377.54
2008	Sum of begin_reserve			\$138,021,029.26	\$140,413,618.11	\$142,169,799.85	\$144,519,884.15	\$146,877,128.50	\$148,666,467.43	\$151,036,962.64	\$79,730,205.45	\$80,439,351.11
2008	Sum of total depreciation accrual			\$2,392,589.35	\$2,392,613.35	\$2,385,603.04	\$2,385,014.94	\$2,412,549.50	\$2,403,896.85	\$1,824,102.06	\$709,145.66	\$631,428.24
2008	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of gross salvage			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of total adjustments			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,884.52	\$0.00	(\$10,512,111.23)
2008	Sum of total transfers			\$0.00	\$0.00	(\$35,518.74)	(\$0.00)	\$0.00	\$0.00	(\$72,962,101.05)	\$0.00	\$0.00
2008	Sum of retirements			\$0.00	(\$636,431.61)	\$0.00	(\$27,770.59)	(\$623,210.57)	(\$33,401.64)	(\$171,642.72)	\$0.00	(\$37,589,027.01)
2008	Sum of gain_loss			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2008	Sum of end_reserve			\$140,413,618.61	\$142,169,799.85	\$144,519,884.15	\$146,877,128.50	\$148,666,467.43	\$151,036,962.64	\$79,730,205.45	\$80,439,351.11	\$32,969,641.11

Note:
 July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.
 September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.
 December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 R

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	10	11	12
2006	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve		\$0.00	\$0.00
			Sum of total depreciation accrual		\$0.00	\$0.00
			Sum of cost_of_removal		\$0.00	\$0.00
			Sum of gross salvage		\$0.00	\$0.00
			Sum of total adjustments		\$0.00	\$0.00
			Sum of total transfers		\$0.00	\$0.00
			Sum of retirements		\$0.00	\$0.00
			Sum of gain_loss		\$0.00	\$0.00
			Sum of end_reserve	\$0.00	\$0.00	\$0.00
			390001 - Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve	
Sum of total depreciation accrual		\$125,480.76			\$125,480.76	
Sum of cost_of_removal		\$0.00			(\$717.53)	
Sum of gross salvage		\$0.00			\$0.00	
Sum of total adjustments		\$0.00			\$0.00	
Sum of total transfers		\$0.00			\$0.00	
Sum of retirements		\$0.00			(\$116,642.71)	
Sum of gain_loss		\$0.00			\$0.00	
Sum of end_reserve	\$0.00	\$9,088,120.99			\$9,096,241.51	
390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve				\$4,813,778.75
		Sum of total depreciation accrual		\$25,073.80	\$25,073.81	
		Sum of cost_of_removal		\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	
		Sum of retirements		\$0.00	(\$4,874.00)	
		Sum of gain_loss		\$0.00	\$0.00	
		Sum of end_reserve	\$0.00	\$4,838,852.55	\$4,859,052.36	
		391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve		\$3,879,782.87
Sum of total depreciation accrual				\$73,362.95	\$73,375.89	
Sum of cost_of_removal				\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	
Sum of total adjustments				\$0.00	\$0.00	
Sum of total transfers				\$0.00	\$145.95	
Sum of retirements				\$0.00	(\$73,888.01)	
Sum of gain_loss				\$0.00	\$0.00	
Sum of end_reserve	\$0.00			\$3,953,145.82	\$3,952,779.65	
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer			Sum of begin_reserve		\$11,807,789.83
		Sum of total depreciation accrual		\$423,016.60	\$423,068.83	
		Sum of cost_of_removal		\$0.00	(\$1,880.35)	
		Sum of gross salvage		\$0.00	\$3,375.00	
		Sum of total adjustments		(\$0.00)	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	
		Sum of retirements		\$0.00	(\$2,332,629.43)	
		Sum of gain_loss		\$0.00	\$0.00	
		Sum of end_reserve	\$0.00	\$12,230,806.43	\$10,322,740.48	
		391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve		\$65,722,394.05
Sum of total depreciation accrual				\$1,207,551.95	\$1,207,556.58	
Sum of cost_of_removal				\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	
Sum of total adjustments				\$0.00	\$0.00	
Sum of total transfers				\$0.00	\$0.00	
Sum of retirements				\$0.00	(\$2,044,259.99)	
Sum of gain_loss				\$0.00	\$0.00	
Sum of end_reserve	\$0.00			\$66,929,946.00	\$66,093,242.59	
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve		\$25,938,885.45
		Sum of total depreciation accrual		\$424,081.51	\$424,081.51	
		Sum of cost_of_removal		\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	
		Sum of retirements		\$0.00	\$0.00	
		Sum of gain_loss		\$0.00	\$0.00	
		Sum of end_reserve	\$0.00	\$26,362,966.96	\$26,787,048.47	

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 R

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	10	11	12			
394000	- Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve		\$322,513.48	\$324,397.35			
			Sum of total depreciation accrual		\$1,883.87	\$1,883.87			
			Sum of cost_of_removal		\$0.00	\$0.00			
			Sum of gross salvage		\$0.00	\$0.00			
			Sum of total adjustments		\$0.00	\$0.00			
			Sum of total transfers		\$0.00	\$0.00			
			Sum of retirements		\$0.00	\$0.00			
			Sum of gain_loss		\$0.00	\$0.00			
			Sum of end_reserve		\$0.00	\$324,397.35	\$326,281.22		
			395000	- Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec	Sum of begin_reserve		\$38,665.08	\$39,346.48
						Sum of total depreciation accrual		\$681.40	\$681.40
						Sum of cost_of_removal		\$0.00	\$0.00
						Sum of gross salvage		\$0.00	\$0.00
Sum of total adjustments		\$0.00				\$0.00			
Sum of total transfers		\$0.00				\$0.00			
Sum of retirements		\$0.00				\$0.00			
Sum of gain_loss		\$0.00				\$0.00			
Sum of end_reserve		\$0.00				\$39,346.48	\$40,027.88		
397000	- Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec				Sum of begin_reserve		\$4,295,259.87	\$4,378,460.29
						Sum of total depreciation accrual		\$83,200.42	\$83,200.42
						Sum of cost_of_removal		\$0.00	\$0.00
						Sum of gross salvage		\$0.00	\$0.00
			Sum of total adjustments		\$0.00	\$0.00			
			Sum of total transfers		\$0.00	\$0.00			
			Sum of retirements		\$0.00	\$0.00			
			Sum of gain_loss		\$0.00	\$0.00			
			Sum of end_reserve		\$0.00	\$4,378,460.29	\$4,461,660.71		
			398000	- Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve		\$619,084.02	\$626,879.13
						Sum of total depreciation accrual		\$7,795.11	\$7,795.11
						Sum of cost_of_removal		\$0.00	\$0.00
						Sum of gross salvage		\$0.00	\$0.00
Sum of total adjustments		\$0.00				\$0.00			
Sum of total transfers		\$0.00				\$0.00			
Sum of retirements		\$0.00				(\$23,960.45)			
Sum of gain_loss		\$0.00				\$0.00			
Sum of end_reserve		\$0.00				\$626,879.13	\$610,713.79		
2006	Sum of begin_reserve					\$0.00	\$126,400,793.63	\$128,772,922.00	
2006	Sum of total depreciation accrual					\$0.00	\$2,372,128.37	\$2,372,198.18	
2006	Sum of cost_of_removal					\$0.00	\$0.00	(\$2,597.88)	
2006	Sum of gross salvage					\$0.00	\$0.00	\$3,375.00	
2006	Sum of total adjustments		\$0.00	(\$0.00)	\$0.00				
2006	Sum of total transfers		\$0.00	\$0.00	\$145.95				
2006	Sum of retirements		\$0.00	\$0.00	(\$4,596,254.59)				
2006	Sum of gain_loss		\$0.00	\$0.00	\$0.00				
2006	Sum of end_reserve		\$0.00	\$128,772,922.00	\$126,549,788.66				
2007	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve	\$0.00	\$0.00	\$0.00			
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00			
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00			
			Sum of gross salvage	\$0.00	\$0.00	\$0.00			
			Sum of total adjustments	\$0.00	\$0.00	\$0.00			
			Sum of total transfers	\$0.00	\$0.00	\$0.00			
			Sum of retirements	\$0.00	\$0.00	\$0.00			
			Sum of gain_loss	\$0.00	\$0.00	\$0.00			
			Sum of end_reserve	\$0.00	\$0.00	\$0.00			
			390001	- Gen Plt-Str & Improve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve	\$10,153,932.78	\$10,264,188.77	\$10,396,360.02
						Sum of total depreciation accrual	\$132,286.76	\$132,171.25	\$133,228.20
						Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
						Sum of gross salvage	\$0.00	\$0.00	\$0.00
Sum of total adjustments	\$0.00	\$0.00				\$3,061.97			
Sum of total transfers	\$0.00	\$0.00				\$0.00			
Sum of retirements	(\$22,030.77)	\$0.00				(\$1,650,826.78)			
Sum of gain_loss	\$0.00	\$0.00				\$0.00			
Sum of end_reserve	\$10,264,188.77	\$10,396,360.02				\$8,881,823.41			

Business Unit AQLCP - Aquila Inc Corporate HQ
Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
KCPL GMO 2008 RATE CASE
CASE NO. ER-2009-0090
DATA REQUEST NO. MPSC-0258
RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 F

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	10	11	12	
390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve		\$2,721,719.00	\$2,767,095.10	\$2,819,027.26	
		Sum of total depreciation accrual		\$45,376.10	\$51,932.16	\$53,641.51	
		Sum of cost_of_removal		\$0.00	\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$0.00	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	\$0.00	
		Sum of retirements		\$0.00	\$0.00	(\$149,077.76)	
		Sum of gain_loss		\$0.00	\$0.00	\$0.00	
		Sum of end_reserve			<u>\$2,767,095.10</u>	<u>\$2,819,027.26</u>	<u>\$2,723,591.01</u>
		391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve		\$4,584,823.53	\$4,650,686.30
Sum of total depreciation accrual				\$65,862.77	\$65,784.48	\$65,971.92	
Sum of cost_of_removal				\$0.00	\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	\$0.00	
Sum of total adjustments				\$0.00	\$0.00	\$0.00	
Sum of total transfers				\$0.00	\$0.00	\$0.00	
Sum of retirements				\$0.00	\$0.00	(\$89,420.53)	
Sum of gain_loss				\$0.00	\$0.00	\$0.00	
Sum of end_reserve					<u>\$4,650,686.30</u>	<u>\$4,716,470.78</u>	<u>\$4,693,022.17</u>
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer			Sum of begin_reserve		\$12,972,094.74	\$13,416,367.46
		Sum of total depreciation accrual		\$446,508.47	\$448,114.08	\$479,055.86	
		Sum of cost_of_removal		\$0.00	\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	\$0.00	
		Sum of total adjustments		(\$0.01)	(\$0.00)	\$0.00	
		Sum of total transfers		\$2.07	\$0.00	\$0.00	
		Sum of retirements		(\$2,237.81)	\$0.00	(\$2,274,303.88)	
		Sum of gain_loss		\$0.00	\$0.00	\$0.00	
		Sum of end_reserve			<u>\$13,416,367.46</u>	<u>\$13,864,481.54</u>	<u>\$12,069,233.52</u>
		391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve		\$72,463,892.67	\$73,675,283.70
Sum of total depreciation accrual				\$1,211,391.03	\$1,214,745.81	\$1,214,773.80	
Sum of cost_of_removal				\$0.00	\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	\$0.00	
Sum of total adjustments				\$0.00	\$0.00	\$0.00	
Sum of total transfers				\$0.00	\$0.00	\$0.00	
Sum of retirements				\$0.00	\$0.00	\$0.00	
Sum of gain_loss				\$0.00	\$0.00	\$0.00	
Sum of end_reserve					<u>\$73,675,283.70</u>	<u>\$74,890,029.51</u>	<u>\$76,104,803.31</u>
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve		\$30,340,530.19	\$30,759,157.36
		Sum of total depreciation accrual		\$418,627.17	\$418,627.17	\$418,627.17	
		Sum of cost_of_removal		\$0.00	\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$0.00	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	\$0.00	
		Sum of retirements		\$0.00	\$0.00	\$0.00	
		Sum of gain_loss		\$0.00	\$0.00	\$0.00	
		Sum of end_reserve			<u>\$30,759,157.36</u>	<u>\$31,177,784.53</u>	<u>\$31,596,411.70</u>
		394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve		\$343,236.05	\$345,119.92
Sum of total depreciation accrual				\$1,883.87	\$1,883.87	\$1,883.87	
Sum of cost_of_removal				\$0.00	\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	\$0.00	
Sum of total adjustments				(\$0.00)	(\$745.87)	(\$15,104.23)	
Sum of total transfers				\$0.00	\$0.00	\$0.00	
Sum of retirements				\$0.00	\$0.00	\$2,601.88	
Sum of gain_loss				\$0.00	\$0.00	\$0.00	
Sum of end_reserve					<u>\$345,119.92</u>	<u>\$346,257.92</u>	<u>\$335,639.44</u>
395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec			Sum of begin_reserve		\$40,415.84	\$41,039.35
		Sum of total depreciation accrual		\$623.51	\$623.51	\$623.51	
		Sum of cost_of_removal		\$0.00	\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$745.87	\$15,104.23	
		Sum of total transfers		\$0.00	\$0.00	\$0.00	
		Sum of retirements		\$0.00	\$0.00	(\$58,136.47)	
		Sum of gain_loss		\$0.00	\$0.00	\$0.00	
		Sum of end_reserve			<u>\$41,039.35</u>	<u>\$42,408.73</u>	<u>\$0.00</u>

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 F

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	10	11	12
	397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve	\$858,485.63	\$898,597.27	\$938,708.91
			Sum of total depreciation accrual	\$40,111.64	\$40,111.64	\$40,111.64
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	<u>\$898,597.27</u>	<u>\$938,708.91</u>	<u>\$978,820.55</u>
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$619,815.08	\$626,691.62	\$633,718.87
			Sum of total depreciation accrual	\$6,876.54	\$7,027.25	\$7,027.25
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	(\$3,061.97)
			Sum of total transfers	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	<u>\$626,691.62</u>	<u>\$633,718.87</u>	<u>\$637,684.15</u>
2007	Sum of begin_reserve			\$135,098,945.51	\$137,444,226.85	\$139,825,248.07
2007	Sum of total depreciation accrual			\$2,369,547.86	\$2,381,021.22	\$2,414,944.73
2007	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00
2007	Sum of gross salvage			\$0.00	\$0.00	\$0.00
2007	Sum of total adjustments			(\$0.01)	(\$0.00)	\$0.00
2007	Sum of total transfers			\$2.07	\$0.00	\$0.00
2007	Sum of retirements			(\$24,268.58)	\$0.00	(\$4,219,163.54)
2007	Sum of gain_loss			\$0.00	\$0.00	\$0.00
2007	Sum of end_reserve			<u>\$137,444,226.85</u>	<u>\$139,825,248.07</u>	<u>\$138,021,029.26</u>
2008	389001 - Gen Plant-Land	38900-Gen-Land-Elec	Sum of begin_reserve	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	390001 - Gen Plt-Str & Imprve-Own	39000-Gen-Structures & Impr-Elec	Sum of begin_reserve	(\$741,931.53)	(\$722,311.49)	(\$702,691.45)
			Sum of total depreciation accrual	\$19,620.04	\$19,620.04	\$19,620.04
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	<u>(\$722,311.49)</u>	<u>(\$702,691.45)</u>	<u>(\$683,071.41)</u>
	390051 - Gen Plt-Str & Imprve-Lease	39005-Gen-Struc-Lsehd Imp-General	Sum of begin_reserve	\$0.00	\$0.00	\$0.00
			Sum of total depreciation accrual	\$0.00	\$0.00	\$0.00
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	\$0.00
			Sum of retirements	\$0.00	\$0.00	\$0.00
			Sum of gain_loss	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	391001 - Gen Plt-Office Furn & Eqp	39100-Gen-Office Furniture & Eq-EI	Sum of begin_reserve	\$3,959,541.20	\$4,000,262.37	\$4,040,983.54
			Sum of total depreciation accrual	\$40,721.17	\$40,721.17	\$40,721.17
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	\$0.00
			Sum of total transfers	\$0.00	\$0.00	(\$2,450,988.11)
			Sum of retirements	\$0.00	\$0.00	(\$1,697,085.38)
			Sum of gain_loss	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	<u>\$4,000,262.37</u>	<u>\$4,040,983.54</u>	<u>(\$66,368.78)</u>

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
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 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 R

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	10	11	12	
391003 - Gen Plt-Computer Hardware	39102-Gen-Office Furniture-Computer	Sum of begin_reserve		\$12,882,077.97	\$13,051,602.73	\$13,222,993.86	
		Sum of total depreciation accrual		\$169,524.76	\$171,391.13	\$171,391.13	
		Sum of cost_of_removal		\$0.00	\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$0.00	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	\$0.00	
		Sum of retirements		\$0.00	\$0.00	(\$2,893,598.42)	
		Sum of gain_loss		\$0.00	\$0.00	\$0.00	
		Sum of end_reserve			<u>\$13,051,602.73</u>	<u>\$13,222,993.86</u>	<u>\$10,500,786.57</u>
		391004 - Gen Plt-Software	39104-Gen-Office Furn-Software	Sum of begin_reserve		\$9,458,462.99	\$9,669,076.70
Sum of total depreciation accrual				\$210,613.71	\$210,613.71	\$210,613.71	
Sum of cost_of_removal				\$0.00	\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	\$0.00	
Sum of total adjustments				\$0.00	\$0.00	\$0.00	
Sum of total transfers				\$0.00	\$0.00	\$0.00	
Sum of retirements				\$0.00	\$0.00	\$0.00	
Sum of gain_loss				\$0.00	\$0.00	\$0.00	
Sum of end_reserve					<u>\$9,669,076.70</u>	<u>\$9,879,690.41</u>	<u>\$10,090,304.12</u>
391005 - Gen Plt-Sys Dev	39105-Gen-Office Furn-Sys Develop			Sum of begin_reserve		\$6,014,306.45	\$6,014,306.45
		Sum of total depreciation accrual		\$0.00	\$0.00	\$0.00	
		Sum of cost_of_removal		\$0.00	\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$0.00	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	\$0.00	
		Sum of retirements		\$0.00	\$0.00	\$0.00	
		Sum of gain_loss		\$0.00	\$0.00	\$0.00	
		Sum of end_reserve			<u>\$6,014,306.45</u>	<u>\$6,014,306.45</u>	<u>\$6,014,306.45</u>
		394000 - Gen Plt-Tool/Shop/Garage	39400-Gen-Tools-Elec	Sum of begin_reserve		\$77,697.04	\$77,865.07
Sum of total depreciation accrual				\$168.03	\$168.03	\$168.03	
Sum of cost_of_removal				\$0.00	\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	\$0.00	
Sum of total adjustments				\$0.00	\$0.00	\$0.00	
Sum of total transfers				\$0.00	\$0.00	(\$12,990.35)	
Sum of retirements				\$0.00	\$0.00	\$0.00	
Sum of gain_loss				\$0.00	\$0.00	\$0.00	
Sum of end_reserve					<u>\$77,865.07</u>	<u>\$78,033.10</u>	<u>\$65,210.78</u>
395000 - Gen Plt-Lab Equipment	39500-Gen-Laboratory Equip-Elec			Sum of begin_reserve		\$0.00	\$0.00
		Sum of total depreciation accrual		\$0.00	\$0.00	\$0.00	
		Sum of cost_of_removal		\$0.00	\$0.00	\$0.00	
		Sum of gross salvage		\$0.00	\$0.00	\$0.00	
		Sum of total adjustments		\$0.00	\$0.00	\$0.00	
		Sum of total transfers		\$0.00	\$0.00	\$0.00	
		Sum of retirements		\$0.00	\$0.00	\$0.00	
		Sum of gain_loss		\$0.00	\$0.00	\$0.00	
		Sum of end_reserve			<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
		397000 - Gen Plt-Communication Eqp	39700-Gen-Communication Equip-Elec	Sum of begin_reserve		\$657,109.45	\$664,481.68
Sum of total depreciation accrual				\$7,372.23	\$7,372.23	\$7,372.23	
Sum of cost_of_removal				\$0.00	\$0.00	\$0.00	
Sum of gross salvage				\$0.00	\$0.00	\$0.00	
Sum of total adjustments				\$0.00	\$0.00	\$2,442.10	
Sum of total transfers				\$0.00	\$0.00	\$0.00	
Sum of retirements				\$0.00	\$0.00	(\$1,432,581.89)	
Sum of gain_loss				\$0.00	\$0.00	\$0.00	
Sum of end_reserve					<u>\$664,481.68</u>	<u>\$671,853.91</u>	<u>(\$750,913.65)</u>

Business Unit AQLCP - Aquila Inc Corporate HQ
 Business Unit ECORP-Great Plains Energy - Aquila

GMO ELECTRIC
 KCPL GMO 2008 RATE CASE
 CASE NO. ER-2009-0090
 DATA REQUEST NO. MPSC-0258
 RESERVE BALANCE AND ACTIVITY NOVEMBER 2006 THRU DECEMBER 2008 R

GL Post Year	Utility Account Description Before Merger	Utility Account Description After Merger	Data	10	11	12
	398000 - Gen Plt-Miscellaneous Eqp	39800-Gen-Misc Equip-Elec	Sum of begin_reserve	\$662,377.54	\$664,322.90	\$666,268.26
			Sum of total depreciation accrual	\$1,945.36	\$1,945.36	\$1,945.36
			Sum of cost_of_removal	\$0.00	\$0.00	\$0.00
			Sum of gross salvage	\$0.00	\$0.00	\$0.00
			Sum of total adjustments	\$0.00	\$0.00	(\$2,442.10)
			Sum of total transfers	\$0.00	\$0.00	(\$476,603.89)
			Sum of retirements	\$0.00	\$0.00	(\$33,104.98)
			Sum of gain_loss	\$0.00	\$0.00	\$0.00
			Sum of end_reserve	<u>\$664,322.90</u>	<u>\$666,268.26</u>	<u>\$156,062.65</u>
2008	Sum of begin_reserve			\$32,969,641.11	\$33,419,606.41	\$33,871,438.08
2008	Sum of total depreciation accrual			\$449,965.30	\$451,831.67	\$451,831.67
2008	Sum of cost_of_removal			\$0.00	\$0.00	\$0.00
2008	Sum of gross salvage			\$0.00	\$0.00	\$0.00
2008	Sum of total adjustments			\$0.00	\$0.00	\$0.00
2008	Sum of total transfers			\$0.00	\$0.00	(\$2,940,582.35)
2008	Sum of retirements			\$0.00	\$0.00	(\$6,056,370.67)
2008	Sum of gain_loss			\$0.00	\$0.00	\$0.00
2008	Sum of end_reserve			<u>\$33,419,606.41</u>	<u>\$33,871,438.08</u>	<u>\$25,326,316.73</u>

Note:
 July 2008 transfer activity is primarily related to the sale of assets to Black Hills Corporation.
 September 2008 retirement and adjustment activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.
 December 2008 retirement and transfer activity is primarily related to the integration of assets as a result of the Aquila and KCPL merger.

DATA REQUEST– Set MPSC_20081218

Case: ER-2009-0090

Date of Response: 01/07/2009

Information Provided By: John Weisensee

Requested by: Schad Rosella

Question No.: 0247.1

1. With respect to response of Great Plains Energy, Kansas City Power & Light, Greater Missouri Operations Co., Aquila-MPS, and Aquila-L&P regarding Data Request 247, questions 3 and 5, please provide the actual journal entries of the transactions identified in the Excel file entitled "A0247 Corporate Assets removed from Rate Base" relating to a.) assets removed from the predecessor co. Aquila, Inc. books for the assets sold and transferred to Black Hills b.) Aquila's corporate headquarters moved to non-utility property, and c.) retirement of Aquila assets no longer in use because of the merger integration. 2. Please provide the plant-in-service and accumulated depreciation by FERC account in the detail identified for questions 3 & 5 in the Excel file entitled "A0247 Corporate Assets removed from Rate Base" (i.e., Account 395.051 through 398.000 for assets sold to Black Hills, Account 389.001 and 390.001 for corporate headquarters moved to non-utility assets, Account 391.003 through 391.005 for assets no longer in use because of merger integration) for the periods December 31, 2006, December 31, 2007, June 30, 2008 and each month after June 30, 2008 up to and including the transactions for the sale of assets to Black Hills, removal (transfer) of assets to non-utility accounts and the retirements of assets no longer in use because of merger integration.

Response:

Please see attached excel file titled "Q0247.1 corporate assets". The tab titled "#1 part a" provides the journal entries for the sale of corporate assets to Black Hills. The tab titled "#1 part b" provides the journal entries for the movement of corporate headquarters to non-utility. The tab titled "#1 part c" provides the journal entries for retirement of assets no longer in use. The tab titled "#2" provides the Black Hills assets, corporate headquarters and assets retired as of the stated periods by plant account, as well as the associated reserve.

Answered By: DeAnn Bennett

Date Answered: 12/31/2008

Schad, Rosella

From: Weisensee John [John.Weisensee@kcpl.com]
Sent: Monday, February 02, 2009 3:45 PM
To: Schad, Rosella
Cc: Hyneman, Chuck
Subject: RE: KCPL follow up items

Regarding the first item, we can't send electronically due to size. We are going to overnight mail it to you tonight.

John

From: Schad, Rosella [mailto:rosella.schad@psc.mo.gov]
Sent: Monday, February 02, 2009 3:25 PM
To: Weisensee John
Cc: Hyneman, Chuck
Subject: RE: KCPL follow up items

John,

Have you tried to send the attachment today?

With regard to #4, I am not referring to the depreciation study cost but the billed invoiced for testimony that was halted and not used. The CSR depreciation requirements do not include costs to have a consultant begin direct testimony and then abandon the work.

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Missouri Public Service Commission
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rosella.schad@psc.mo.gov
(573) 751-1854
(573) 526-0145 (fax)*

From: Weisensee John [mailto:John.Weisensee@kcpl.com]
Sent: Saturday, January 31, 2009 12:05 PM
To: Schad, Rosella
Subject: KCPL follow up items

Rosella,

I have numbered your questions 1-6 below and used the corresponding numbers on DeAnn's response below. Therefore, she covers 2, 3, 5, 6. Larry Mulligan is going to address item 1 in the supplemental response to DR 258 ("258S") due out next week.

As to item #4, the cost needs to be recovered. It was a necessary cost because of the CSR depreciation requirements. The Company is willing to discuss with Staff the proper amortization period for such costs.

I can't seem to send the attachment due to size. I will try from work Monday.

John

From: Bennett DeAnn
Sent: Wednesday, January 28, 2009 10:17 AM
To: Weisensee John
Cc: Mulligan Larry; Klote Ronald; Ives Darrin
Subject: FW: 1-22-09 Meeting Items for Follow-up

The following are my responses to Rosella's issues.

2. The split is in the attached excel file "Q0247.1 corp assets correction". The split between jurisdictions is based on the surveillance allocation.

3. It has been determined to split the Crossroads plant in account 344 to 343. The amount in 343 would be \$73,500,109.11 and the amount in 344 would be \$18,375,027.28.

5. The incorrect amount of accumulated depreciation in account 391005, sold to Black Hills has been corrected. The was \$20,179.46 incorrectly enter to account 391005, it should have been entered to 391004. The correction is also in the attached excel file "Q0247.1 corp assets correction."

6. The amortization rate for the Crossroads intangible transmission plant was determined by the life of the lease of 30 years and two 5 year lease extensions, to come to a total of 40 years.

From: Schad, Rosella [mailto:rosella.schad@psc.mo.gov]
Sent: Monday, January 26, 2009 2:51 PM
To: Weisensee John
Cc: Hyneman, Chuck; Herrington, Karen
Subject: 1-22-09 Meeting Items for Follow-up

John,

I have tried to provide details from Thursday meeting with KCPL-GMO Staff, KC Auditing Staff, and myself. If you have questions, concerns, etc., let me know. Hopefully, the Company can provide the data from the first and second items in the next couple of days, if I understood Larry Mulligan correctly that he and DeAnn already have the spreadsheets in place to make the calculations. Thanks for your assistance.

1-22-09 Meeting

1. As a result of the Company inappropriately stopping depreciation accrual on some corporate accounts, i.e., Accounts 39105, 39400, and 39800, it is necessary to identify the accumulated depreciation reserve as of the cut-off date for the current rate case for any and all accounts that the Company stopped depreciation accrual for any period of time. The Company indicated they would make these calculations and provide to Staff promptly.

2. As a result of the retirement of assets no longer in use because of integration, Accounts 39102 and 39104 were insufficiently accrued for the assets retired. Per DR 247 Question 3 & 5 response, total reserve deficiency appears to be approximately \$4 million. It is necessary to identify Missouri's portion of the reserve deficiency for each account. The Company indicated they would make these calculations and would provide to Staff promptly. However, they indicated they wanted to discuss internally the assertion that this is a detriment resulting from the merger.

3. As a result of booking plant assets associated with the Crossroads Energy Center (CRC) to Account 344, it is necessary to determine why the Company's unit property catalog would book plant assets associated with the Crossroads Energy Center CT's differently than how it would book plant assets

associated with South Harper CT's. The Company indicated that their engineers had been reviewing this and indicated that it did appear the majority of the (CRC) plant assets could be booked to Account 343, similar to the booking of South Harper but that review was ongoing and the Company would respond when that review was completed.

4. As a result of terminating a depreciation's consultant's work for Direct Testimony filing, it is necessary to determine why the Company seeks to include the consultant's cost in rate case expense. The Company indicated it was reviewing the inclusion of this cost.

5. DR 247.1 response showed Account 39105 (plant assets sold to Black Hills) had a accumulated depreciation reserve that was fully accrued as of 12/07 and 6/08 but not as of 7/08. The Company indicated this must be an error but would review and clarify.

6. Inquiry was made as to how the Company determined the appropriate amortization rate to use for Intangible Plant-Transmission associated with the Crossroads Energy Center, Account 303, and to identify the life of the lease. The Company indicated it would review this and would respond when the review was completed.

*Rosella Schad, PE, CPA
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KCPL GMO 2008 Rate Case

Case: ER-2009-0090

Data Request: MPSC-0247.1 - Question 2

month	DR Note	utility_account	Data	
			Sum of Cost	Sum of Accum Depr
12/2006	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,136,440.80	2,401,564.86
		391001 - Gen Plt-Office Furn & Eqp	2,189,884.72	705,110.27
		391003 - Gen Plt-Computer Hardware	2,128,691.20	811,311.71
		391004 - Gen Plt-Software	77,995,860.09	48,481,014.31
		391005 - Gen Plt-Sys Dev	4,223,108.01	3,851,357.82
		394000 - Gen Plt-Tool/Shop/Garage	269,729.49	269,729.50
		397000 - Gen Plt-Communication Eqp	960,953.51	549,680.03
		398000 - Gen Plt-Miscellaneous Eqp	9,218.47	8,832.82
	Black Hills Total		90,913,886.29	57,078,601.32
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	53,778,742.97	9,215,379.39
	Corporate Headquarters Total		54,385,742.97	9,215,379.39
	Retirement	391003 - Gen Plt-Computer Hardware	297,227.51	272,580.47
391004 - Gen Plt-Software		9,626,908.02	4,855,442.38	
391005 - Gen Plt-Sys Dev		24,747,630.55	22,656,377.20	
Retirement Total		34,671,766.08	27,784,400.05	
12/2006 Total		179,971,395.34	94,078,380.76	
12/2007	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	2,723,591.03
		391001 - Gen Plt-Office Furn & Eqp	1,978,222.07	738,938.00
		391003 - Gen Plt-Computer Hardware	1,431,361.35	882,319.32
		391004 - Gen Plt-Software	79,516,039.82	57,280,500.82
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,223,108.01
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	261,427.06
		397000 - Gen Plt-Communication Eqp	960,953.51	540,902.74
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
	Black Hills Total		92,147,042.07	66,662,680.58
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	55,488,583.69	9,811,582.71
	Corporate Headquarters Total		56,095,583.69	9,811,582.71
	Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	311,350.52
391004 - Gen Plt-Software		12,508,030.29	7,671,260.59	
391005 - Gen Plt-Sys Dev		24,747,630.55	24,747,630.55	
Retirement Total		37,586,496.32	32,730,241.66	
12/2007 Total		185,829,122.08	109,204,504.95	
06/2008	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	3,160,446.76
		391001 - Gen Plt-Office Furn & Eqp	1,925,416.43	774,511.14
		391003 - Gen Plt-Computer Hardware	1,921,952.28	1,142,562.15
		391004 - Gen Plt-Software	80,602,384.00	62,405,016.70
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,223,108.01
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	270,863.32
		397000 - Gen Plt-Communication Eqp	960,953.51	609,899.19
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60
	Black Hills Total		93,671,171.54	72,598,300.87
	Corporate Headquarters	389001 - Gen Plant-Land	607,000.00	-
		390001 - Gen Plt-Str & Improve-Own	55,488,583.69	10,466,347.98
	Corporate Headquarters Total		56,095,583.69	10,466,347.98
	Retirement	391003 - Gen Plt-Computer Hardware	330,835.48	319,717.78
391004 - Gen Plt-Software		12,510,560.98	8,452,371.38	
391005 - Gen Plt-Sys Dev		24,747,630.55	24,747,630.55	
Retirement Total		37,589,027.01	33,519,719.71	
06/2008 Total		187,355,782.24	116,584,368.56	

KCPL GMO 2008 Rate Case

Case: ER-2009-0090

Data Request: MPSC-0247.1 - Question 2

			Data				
month	DR Note	utility_account	Sum of Cost	Sum of Accum Depr			
07/2008	Black Hills	390051 - Gen Plt-Str & Imprve-Lease	3,753,132.34	3,190,979.69	Corrected Accum Depr		
		391001 - Gen Plt-Office Furn & Eqp	1,925,416.43	777,244.56			
		391003 - Gen Plt-Computer Hardware	1,702,804.70	1,138,205.43			
		391004 - Gen Plt-Software	80,813,821.22	62,795,354.76	62,775,195.30	Note A	
		391005 - Gen Plt-Sys Dev	4,223,108.01	4,202,948.55	4,223,108.01	Note A	
		394000 - Gen Plt-Tool/Shop/Garage	272,331.37	272,331.37			
		397000 - Gen Plt-Communication Eqp	936,864.37	570,852.96			
		398000 - Gen Plt-Miscellaneous Eqp	11,893.60	11,893.60			
	Black Hills Total			93,639,372.04	72,959,810.92		
	Corporate Headquarters	389001 - Gen Plant-Land		607,000.00	-		
		390001 - Gen Plt-Str & Improve-Own		55,488,583.69	10,512,111.22		
	Corporate Headquarters Total			56,095,583.69	10,512,111.22	MOPUB	SJLP
	Retirement	391003 - Gen Plt-Computer Hardware		330,835.48	321,090.37	7,331.25	2,413.86
391004 - Gen Plt-Software			12,510,560.98	8,577,439.84	2,958,887.03	974,234.11	
391005 - Gen Plt-Sys Dev			24,747,630.55	24,747,630.55			
Retirement Total			37,589,027.01	33,646,160.76	2,966,218.28	976,647.97	
07/2008 Total			187,323,982.74	117,118,082.90			
08/2008	Corporate Headquarters	38900-Gen-Land-Elec	607,000.00	-			
		39000-Gen-Structures & Impr-Elec	55,488,583.69	10,512,111.22			
	Corporate Headquarters Total			56,095,583.69	10,512,111.22		
	Retirement	39102-Gen-Office Furniture-Computer		330,835.48	321,090.37		
		39104-Gen-Office Furn-Software		12,510,560.98	8,577,439.84		
39105-Gen-Office Furn-Sys Develop			24,747,630.55	24,747,630.55			
Retirement Total			37,589,027.01	33,646,160.76			
08/2008 Total			93,684,610.70	44,158,271.98			

The transfer of corporate assets to non-utility and the retirement of assets no longer in use because of merge integration was done in September 2008, so there was no balance at the end of September 2008

Note A 01/27/2009:

When preparing DR 247.1 an accumulated depreciation amount of \$20,159.46 was entered on the wrong plant account line. The amount was entered to 391004 - Gen Plt-Software and should have been entered to 391005 - Gen Plt-System Development

Note B 01/27/2009:

The net book value of IT assets retired because of the integration are split between the jurisdiction based on the surveillance allocation of 75.23% to MOPUB and 24.77% to SJLP

DATA REQUEST– Set MPSC_GMO_20081021

Case: ER-2009-0090

Date of Response: 10/23/2008

Information Provided By: John Weisensee

Requested by: Featherstone Cary

Question No.: 0027R

For the Company's Missouri electric and steam divisions please provide a copy of the Plant Ledger by month from January 1, 2007 to the present for review. Please update on an ongoing basis throughout the case. Please provide the September 30 balances of the Depreciation Reserve in the same format as the plant ledger. Please show the production plant by facility, i.e., 1) MPS, Sibley, Jeffrey Energy Center, South Harper, Greenwood Energy Center, and other production plant. 2) Also please provide transmission, distribution plant, and the general and common plant broken out between the general and UCU Common Plant. 3) For L&P please provide the production plant broken out by Lake Road plant, Prod. Steam Iatan plant, plant other production plant. 4) Also please provide the L&P transmission and distribution plant, and the general plant and the UCU Common plant. MONTHLY RECURRING DATA REQUEST

Response:

Responses are in the attached excel file Q0027_2008_09.xls. The plant and accumulated depreciation balances are for the months of July 2008, August 2008 and September 2008. The MPS plant ledger is on the tab labeled 'MPS Plant Ledger'. The MPS production plant by facility is on the tab labeled 'MPS Plant by Facility'. The SJLP plant ledger is on the tab labeled 'SJLP Plant Ledger'. The SJLP production plant by facility is on the tab labeled 'SJLP Plant by Facility'. The MPS accumulated depreciation balance is on the tab labeled 'MPS Reserve'. The MPS production accumulated depreciation by facility is on the tab labeled 'MPS Reserve by Facility'. The SJLP accumulated depreciation balance is on the tab labeled 'SJLP Reserve'. The SJLP production accumulated depreciation by facility is on the tab labeled 'SJLP Reserve by Facility'. The UCU Common plant and accumulated depreciation is on the tab labeled 'Corp Common'. The UCU Common balances will be allocated to MPS and SJLP.

Answered by: DeAnn Bennett

Date Answered: 10/22/2008

MPSC-0027R July 2008-Sept 2008
 MPSC_GMO_2009_0090
 Missouri Public Service Plant In-Service

Sum of book_cost			month		
company	func_class	utility_account	07/2008	08/2008	09/2008
MPS-Missouri	Intangible Plant	30100-Intang Plt-Organization-Elec	21,664	21,664	21,664
		30301-Misc Intang-Subst (like 353)	209,072	209,072	209,072
		30301-Misc Intang-Trans		21,901,183	21,901,183
	Intangible Plant Total		230,736	22,131,919	22,131,919
	Steam Production Plant	31000-Stm Pr-Land-Elec	663,970	663,970	663,970
		31100-Stm Pr-Structures-Elec	58,171,195	58,170,469	58,189,309
		31200-Stm Pr-Boiler Plt Equip-Elec	212,540,289	215,034,748	214,656,912
		31202-Stm Pr-Boiler AQC Equip-Elec	4,417,482	4,417,482	4,417,482
		31400-Stm Pr-Turbogenerator-Elec	77,461,864	77,462,448	77,537,964
		31500-Stm Pr-Accessory Equip-Elec	21,699,021	21,799,596	21,803,855
		31600-St Pr-Misc Pwr Plt Equip-Elec	2,463,739	2,467,203	2,915,342
	Steam Production Plant Total		377,417,561	380,015,916	380,184,835
	Other Production Plant	34000-Oth Prod-Land-Elec	1,339,818	1,767,208	1,767,208
		34100-Oth Prod-Structures-Elec	14,565,832	22,903,852	22,904,985
		34200-Oth Prod-Fuel Holders-Elec	8,726,808	11,176,934	11,178,121
		34300-Oth Prod-Prime Movers	109,723,577	109,723,945	109,739,189
		34400-Oth Prod-Generators-Elec	34,864,770	126,740,148	127,660,896
		34500-Oth Prod-Accessory Equip-Elec	25,035,660	36,591,139	36,592,887
		34600-Oth Prod-Misc Pwr Plt Equip-E	149,870	4,312,618	4,313,024
	Other Production Plant Total		194,406,335	313,215,844	314,156,310
	Transmission Plant	35000-Trsm-Land-Elec	2,324,461	2,330,379	2,330,379
		35004-Trsm-Land Rights-Depreciable	12,315,900	12,315,900	12,315,900
		35200-Trsm-Structures & Impr-Elec	6,935,629	6,935,629	6,935,629
		35300-Trsm-Station Equip-Elec	98,805,848	98,845,681	98,845,681
		35400-Trsm-Towers & Fixtures-Elec	323,639	323,639	323,639
		35500-Trsm-Poles & Fixtures-Elec	69,704,425	69,708,825	69,716,395
		35600-Trsm-OH Cond & Devices-Elec	46,875,286	46,879,481	46,885,674
		35800-Trsm-UG Cond & Devic-Elec	58,426	58,426	58,426
	Transmission Plant Total		237,343,614	237,397,961	237,411,723
	Distribution Plant	36000-Dist-Land-Elec	4,880,114	4,880,114	4,880,114
		36001-Dist-Land Rights-Elec	268,182	268,182	268,182
		36002-Dist-Land Leased	22,228	22,228	22,228
		36100-Dist-Struct & Impr-Elec	8,032,567	8,032,567	8,032,567
		36200-Dist-Station Equip-Elec	89,252,848	89,286,193	89,285,951
		36400-Dist-Poles,Twr & Fix-Elec	131,193,067	131,421,278	131,707,494
		36500-Dist-OH Conductor-Elec	91,341,491	91,530,102	91,780,125
		36600-Dist-UG Circuit-Elec	40,220,838	40,218,473	40,250,611
		36700-Dist-UG Cond & Devic-Elec	94,266,658	94,517,653	94,834,863
		36800-Dist-Line Transformr-Elec	142,989,934	146,292,976	146,440,081
		36901-Dist-Services-Overhead	13,285,264	13,285,264	13,590,425
		36902-Dist-Services-Underground	49,539,256	49,539,256	49,539,256
		37000-Dist-Meters-Elec	25,094,114	25,199,662	25,202,479
		37001-Dist-Meters-PURPA	2,045,596	2,045,596	2,045,596
		37100-Dist-Cust Prem Install-EI	14,230,569	14,249,186	14,249,186
	37300-Dist-Str Ltg & Trf Sig-EI	27,004,923	27,072,762	27,112,062	
	Distribution Plant Total		733,667,649	737,861,494	739,241,219
	General Plant	38900-Gen-Land-Elec	1,021,169	1,021,276	1,011,453
		39000-Gen-Structures & Impr-Elec	15,281,647	15,281,969	14,728,156
		39005-Gen-Struc-Lsehd Imp-General	37,570	37,570	37,570
		39100-Gen-Office Furniture & Eq-EI	2,136,186	2,147,045	2,147,045
		39102-Gen-Office Furniture-Computer	2,508,578	2,508,578	2,497,767
		39104-Gen-Office Furn-Software	729,850	729,850	705,162
		39105-Gen-Office Furn-Sys Develop	40,000	40,000	
		39200-Gen-Transp Eq-Autos-Elec	91,515	91,515	91,515
		39201-Gen-Transp Eq-Light Trucks-EI	130,551	130,551	130,551
		39202-Gen-Transp Eq-Heavy Trucks-EI	648,724	648,724	648,724
		39204-Gen-Transp Eq-Trailers-Elec	528,298	528,298	528,298
		39205-Gen-Transp Eq-Med Trucks-EI	361,754	361,754	361,754

MPSC-0027R July 2008-Sept 2008
 MPSC_GMO_2009_0090
 Missouri Public Service Plant In-Service

Sum of book_cost			month		
company	func_class	utility_account	07/2008	08/2008	09/2008
MPS-Missouri	General Plant	39300-Gen-Stores Equipment-Elec	107,726	107,726	107,726
		39400-Gen-Tools-Elec	4,271,020	4,319,319	4,361,713
		39500-Gen-Laboratory Equip-Elec	2,034,488	2,034,917	2,051,860
		39600-Gen-Power Operated Equip-Elec	3,430,565	3,430,565	3,430,565
		39700-Gen-Communication Equip-Elec	9,151,765	9,151,744	9,151,744
		39800-Gen-Misc Equip-Elec	187,948	(28,469)	(28,469)
	General Plant Total		42,699,355	42,542,932	41,963,136
	Corporate General Plant	39000-Gen-Structures & Impr-Elec	-	-	-
		39005-Gen-Struc-Lsehd Imp-General	-	-	-
		39100-Gen-Office Furniture & Eq-EI	-	-	-
		39102-Gen-Office Furniture-Computer	-	-	-
		39104-Gen-Office Furn-Software	-	-	-
		39105-Gen-Office Furn-Sys Develop	-	-	-
		39200-Gen-Transp Eq-Autos-Elec	-	-	-
		39205-Gen-Transp Eq-Med Trucks-EI	-	-	-
		39400-Gen-Tools-Elec	-	-	-
		39500-Gen-Laboratory Equip-Elec	-	-	-
39700-Gen-Communication Equip-Elec		-	-	-	
39800-Gen-Misc Equip-Elec	-	-	-		
Corporate General Plant Total		-	-	-	
MPS-Missouri Public Service Total			1,585,765,249	1,733,166,066	1,735,089,142
Grand Total			1,585,765,249	1,733,166,066	1,735,089,142

MPSC-0027R July 2008-Sept 2008

MPSC_GMO_2009_0090

Missouri Public Service Accumulated Depreciation

Sum of allocated_reserve			month			
company	func_class	utility_account	07/2008	08/2008	09/2008	
MPS-Missouri	Intangible Plant	30100-Intang Plt-Organization-Elec	6,362	6,446	6,530	
		30301-Misc Intang-Subst (like 353)	1,784	2,437	2,761	
		30301-Misc Intang-Trans		3,102,668	3,148,295	
	Intangible Plant Total			8,146	3,111,551	3,157,586
	Steam Production Plant	31000-Stm Pr-Land-Elec		-	-	-
		31100-Stm Pr-Structures-Elec		41,815,399	41,906,049	41,996,698
		31200-Stm Pr-Boiler Plt Equip-Elec		124,086,758	124,426,123	124,584,459
		31202-Stm Pr-Boiler AQC Equip-Elec		408,544	416,606	424,668
		31400-Stm Pr-Turbogenerator-Elec		38,412,856	38,563,261	38,713,667
		31500-Stm Pr-Accessory Equip-Elec		15,287,404	15,330,802	15,374,401
		31600-St Pr-Misc Pwr Plt Equip-Elec		971,291	976,424	981,564
	Steam Production Plant Total			220,982,252	221,619,265	222,075,456
	Other Production Plant	34000-Oth Prod-Land-Elec		-	-	-
		34100-Oth Prod-Structures-Elec		1,716,620	2,463,833	2,497,235
		34200-Oth Prod-Fuel Holders-Elec		2,007,722	2,406,840	2,435,620
		34300-Oth Prod-Prime Movers		18,941,718	19,366,651	19,791,587
		34400-Oth Prod-Generators-Elec		10,932,923	28,407,482	28,802,143
		34500-Oth Prod-Accessory Equip-Elec		4,530,075	6,225,012	6,308,787
		34600-Oth Prod-Misc Pwr Plt Equip-E		7,575	746,568	759,398
	Other Production Plant Total			38,136,633	59,616,387	60,594,770
Transmission Plant	35000-Trsm-Land-Elec		-	-	-	
	35004-Trsm-Land Rights-Depreciable		2,682,799	2,695,012	2,707,225	
	35200-Trsm-Structures & Impr-Elec		1,635,906	1,646,483	1,657,060	
	35300-Trsm-Station Equip-Elec		32,317,961	32,457,936	32,597,968	
	35400-Trsm-Towers & Fixtures-Elec		300,647	301,146	301,645	
	35500-Trsm-Poles & Fixtures-Elec		20,333,384	20,491,378	20,648,247	
	35600-Trsm-OH Cond & Devices-Elec		20,295,137	20,385,762	20,476,396	
	35800-Trsm-UG Cond & Devic-Elec		47,649	47,771	47,892	
Transmission Plant Total			77,613,483	78,025,488	78,436,432	
Distribution Plant	36000-Dist-Land-Elec		-	-	-	
	36001-Dist-Land Rights-Elec		-	-	-	
	36002-Dist-Land Leased		4,846	4,865	4,883	
	36100-Dist-Struct & Impr-Elec		1,561,875	1,572,652	1,583,429	
	36200-Dist-Station Equip-Elec		25,000,254	25,154,959	25,309,722	
	36400-Dist-Poles, Twr & Fix-Elec		62,872,042	63,673,620	64,256,266	
	36500-Dist-OH Conductor-Elec		28,603,848	28,769,785	28,936,065	
	36600-Dist-UG Circuit-Elec		7,101,553	7,158,533	7,215,509	
	36700-Dist-UG Cond & Devic-Elec		28,517,740	28,713,344	28,615,271	
	36800-Dist-Line Transformr-Elec		51,166,715	51,126,992	51,704,207	
	36901-Dist-Services-Overhead		11,514,385	11,554,683	11,594,982	
	36902-Dist-Services-Underground		23,284,162	23,410,074	23,535,987	
	37000-Dist-Meters-Elec		12,276,871	12,318,695	12,360,694	
	37001-Dist-Meters-PURPA		2,217,266	2,229,437	2,241,609	
37100-Dist-Cust Prem Install-EI		7,944,164	8,004,881	8,065,678		
37300-Dist-Str Ltg & Trf Sig-EI		7,983,938	8,055,501	8,127,244		
Distribution Plant Total			270,049,660	271,748,021	273,551,546	
General Plant	38900-Gen-Land-Elec		-	-	-	
	39000-Gen-Structures & Impr-Elec		3,962,070	3,996,836	3,791,929	
	39005-Gen-Struc-Lsehd Imp-General		37,570	37,570	37,570	
	39100-Gen-Office Furniture & Eq-EI		1,590,871	1,600,547	1,608,008	
	39102-Gen-Office Furniture-Computer		668,696	694,827	710,148	
	39104-Gen-Office Furn-Software		215,049	221,806	200,194	
	39105-Gen-Office Furn-Sys Develop		35,579	35,949		
	39200-Gen-Transp Eq-Autos-Elec		68,686	69,544	70,402	

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Missouri Public Service Accumulated Depreciation

Sum of allocated_reserve			month			
company	func_class	utility_account	07/2008	08/2008	09/2008	
MPS-Missouri	General Plant	39201-Gen-Transp Eq-Light Trucks-EI	52,961	54,185	55,409	
		39202-Gen-Transp Eq-Heavy Trucks-EI	648,724	654,806	660,888	
		39204-Gen-Transp Eq-Trailers-Elec	528,298	533,251	538,204	
		39205-Gen-Transp Eq-Med Trucks-EI	348,112	351,504	354,895	
		39300-Gen-Stores Equipment-Elec	91,942	92,275	92,607	
		39400-Gen-Tools-Elec	3,108,314	3,121,412	3,134,658	
		39500-Gen-Laboratory Equip-Elec	1,348,214	1,354,030	1,359,846	
		39600-Gen-Power Operated Equip-Elec	2,207,482	2,220,204	2,232,925	
		39700-Gen-Communication Equip-Elec	7,337,881	7,366,099	7,394,317	
		39800-Gen-Misc Equip-Elec	161,024	161,605	161,517	
		General Plant Total			22,411,474	22,566,448
	Corporate General Plant	39000-Gen-Structures & Impr-Elec	(29,925)	(29,925)	(29,925)	
		39005-Gen-Struc-Lsehd Imp-General	(15,254)	(15,254)	(15,254)	
		39100-Gen-Office Furniture & Eq-EI	(228,633)	(228,633)	(228,633)	
		39102-Gen-Office Furniture-Computer	(5,248,745)	(5,248,745)	(5,248,745)	
		39104-Gen-Office Furn-Software	(4,830,588)	(4,830,588)	(4,830,588)	
		39105-Gen-Office Furn-Sys Develop	(2,111,548)	(2,111,548)	(2,111,548)	
		39200-Gen-Transp Eq-Autos-Elec	(158)	(158)	(158)	
		39205-Gen-Transp Eq-Med Trucks-EI	(1,403)	(1,403)	(1,403)	
39400-Gen-Tools-Elec		(15,220)	(15,220)	(15,220)		
39500-Gen-Laboratory Equip-Elec		(10,810)	(10,810)	(10,810)		
39700-Gen-Communication Equip-Elec	(1,511,306)	(1,511,306)	(1,511,306)			
39800-Gen-Misc Equip-Elec	(72,431)	(72,431)	(72,431)			
Corporate General Plant Total			(14,076,020)	(14,076,020)	(14,076,020)	
MPS-Missouri Public Service Total			615,125,628	642,611,140	646,143,287	
Grand Total			615,125,628	642,611,140	646,143,287	

MPSC-0027R July 2008-Sept 2008

MPSC_GMO_2009_0090

St. Joseph Light & Power Plant In-Service

Sum of book_cost			month		
company	func_class	utility_account	07/2008	08/2008	09/2008
SJLP-St. J	Intangible Plant	30100-Intang Plt-Organization-Elec	75,000	75,000	75,000
	Intangible Plant Total		75,000	75,000	75,000
	Steam Production Plant	30307-Misc Intan-Stm Pr-Strc -(312)	113,037	113,037	113,037
		31000-Stm Pr-Land-Elec	289,246	289,246	289,246
		31100-Stm Pr-Structures-Elec	18,663,773	18,663,807	18,686,391
		31200-Stm Pr-Boiler Plt Equip-Elec	88,121,140	88,145,594	90,960,140
		31202-Stm Pr-Boiler AQC Equip-Elec	11,911,663	11,911,663	11,911,663
		31400-Stm Pr-Turbogenerator-Elec	26,486,890	26,487,022	26,577,542
		31500-Stm Pr-Accessory Equip-Elec	11,233,271	11,233,236	11,505,029
		31600-St Pr-Misc Pwr Plt Equip-Elec	1,147,004	1,147,814	1,684,991
	Steam Production Plant Total		157,966,024	157,991,420	161,728,040
	Other Production Plant	34100-Oth Prod-Structures-Elec	1,477,027	1,477,027	1,477,027
		34200-Oth Prod-Fuel Holders-Elec	626,999	626,818	626,818
		34300-Oth Prod-Prime Movers	10,957,620	10,957,617	10,957,617
		34400-Oth Prod-Generators-Elec	3,107,235	3,107,233	3,107,233
		34500-Oth Prod-Accessory Equip-Elec	1,149,804	1,149,783	1,149,783
		34600-Oth Prod-Misc Pwr Plt Equip-E		685	685
	Other Production Plant Total		17,318,686	17,319,164	17,319,164
	Transmission Plant	35000-Trsm-Land-Elec	374,566	374,566	374,566
		35001-Trsm-Land Rights-Elec	1,897,345	1,897,345	1,897,345
		35004-Trsm-Land Rights-Depreciable	3,901	3,901	3,901
		35200-Trsm-Structures & Impr-Elec	581,305	581,305	581,305
		35300-Trsm-Station Equip-Elec	11,844,456	11,844,456	11,844,456
		35500-Trsm-Poles & Fixtures-Elec	11,123,950	11,123,950	11,124,677
		35600-Trsm-OH Cond & Devices-Elec	8,688,321	8,688,321	8,688,916
		35700-Trsm-UG Conduit-Elec	16,148	16,148	16,148
		35800-Trsm-UG Cond & Devic-Elec	31,692	31,692	31,692
	Transmission Plant Total		34,561,684	34,561,684	34,563,006
	Distribution Plant	36000-Dist-Land-Elec	673,624	673,624	673,624
		36001-Dist-Land Rights-Elec	99,640	99,640	99,640
		36100-Dist-Struct & Impr-Elec	2,082,463	2,082,463	2,082,463
		36200-Dist-Station Equip-Elec	36,109,599	36,096,745	36,132,291
		36400-Dist-Poles,Twr & Fix-Elec	28,216,729	28,261,104	28,367,033
		36500-Dist-OH Conductor-Elec	23,311,109	23,351,935	23,389,836
		36600-Dist-UG Circuit-Elec	7,683,526	7,692,253	7,698,255
		36700-Dist-UG Cond & Devic-Elec	17,044,993	17,100,666	17,151,054
		36800-Dist-Line Transformr-Elec	32,590,996	33,320,375	33,420,914
		36901-Dist-Services-Overhead	4,230,468	4,230,468	4,361,367
		36902-Dist-Services-Underground	10,672,615	10,672,615	10,672,615
		37000-Dist-Meters-Elec	7,346,127	7,396,548	7,394,819
		37100-Dist-Cust Prem Install-EI	4,362,739	4,370,829	4,370,829
		37300-Dist-Str Ltg & Trf Sig-EI	5,050,849	5,085,458	5,095,928
	Distribution Plant Total		179,475,476	180,434,723	180,910,668
	General Plant	38900-Gen-Land-Elec	728,769	728,769	728,769
		39000-Gen-Structures & Impr-Elec	6,632,821	6,632,821	6,720,211
		39100-Gen-Office Furniture & Eq-EI	772,331	772,331	772,331
		39102-Gen-Office Furniture-Computer	1,552,947	1,552,947	1,552,947
		39104-Gen-Office Furn-Software	770,206	770,206	380,511
		39106-Gen-SJ OffMachines 1987	64,003	64,003	64,003
		39200-Gen-Transp Eq-Autos-Elec	25,099	25,099	25,099
		39201-Gen-Transp Eq-Light Trucks-EI	119,332	119,332	119,332
		39202-Gen-Transp Eq-Heavy Trucks-EI	1,161,370	1,161,370	1,161,370
		39204-Gen-Transp Eq-Trailers-Elec	304,910	304,910	304,910
		39205-Gen-Transp Eq-Med Trucks-EI	239,480	239,480	239,480

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St. Joseph Light & Power Plant In-Service

Sum of book_cost			month			
company	func_class	utility_account	07/2008	08/2008	09/2008	
SJLP-St. J	General Plant	39300-Gen-Stores Equipment-Elec	112,989	258,472	258,472	
		39400-Gen-Tools-Elec	1,951,821	1,951,821	1,990,009	
		39500-Gen-Laboratory Equip-Elec	689,756	689,756	701,000	
		39600-Gen-Power Operated Equip-Elec	1,235,254	1,235,254	1,235,254	
		39700-Gen-Communication Equip-Elec	1,755,486	1,755,484	1,755,484	
		39800-Gen-Misc Equip-Elec	104,220	518,934	518,934	
	General Plant Total			18,220,794	18,780,988	18,528,115
	Industrial Steam Production		31009-LR Industrial Steam-Land	11,450	11,450	11,450
			31109-LR Indust Stm-Str&Improv	32,160	32,160	32,160
			31209-LR Indust Steam-Boiler Plnt	778,578	778,578	778,578
			31509-LR Industrial Steam-Accessry	80,600	80,600	80,600
			37509-LR Indust Stm-Dist Str&Improv	151,660	151,660	151,660
			37609-LR Indust Stm-Mains	1,660,914	1,660,914	1,660,914
			37909-LR Indust Stm-CtyGate Mea/Reg	553,075	553,075	553,075
			38009-LR Indust Stm-Services	100,842	100,842	100,842
	38109-LR Indust Stm-Services	412,137	412,137	412,137		
	Industrial Steam Production Plant Total			3,781,416	3,781,416	3,781,416
	Corporate General Plant		39000-Gen-Structures & Impr-Elec	-	-	-
			39005-Gen-Struc-Lsehd Imp-General	-	-	-
			39100-Gen-Office Furniture & Eq-EI	-	-	-
			39102-Gen-Office Furniture-Computer	-	-	-
			39104-Gen-Office Furn-Software	-	-	-
			39105-Gen-Office Furn-Sys Develop	-	-	-
39200-Gen-Transp Eq-Autos-Elec			-	-	-	
39205-Gen-Transp Eq-Med Trucks-EI			-	-	-	
39400-Gen-Tools-Elec			-	-	-	
39500-Gen-Laboratory Equip-Elec			-	-	-	
39700-Gen-Communication Equip-Elec	-	-	-			
39800-Gen-Misc Equip-Elec	-	-	-			
Corporate General Plant Total			-	-	-	
SJLP-St. Joseph Light and Power Total			411,399,081	412,944,395	416,905,410	
Grand Total			411,399,081	412,944,395	416,905,410	

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St. Joseph Light & Power Accumulated Depreciation

Sum of allocated reserve			month		
company	func_class	utility_account	07/2008	08/2008	09/2008
SJLP-St. J	Intangible Plant	30100-Intang Plt-Organization-Elec	-	-	-
	Intangible Plant Total		-	-	-
	Steam Production Plant	30307-Misc Intan-Stm Pr-Strc -(312)	71,140	72,317	73,495
		31000-Stm Pr-Land-Elec	-	-	-
		31100-Stm Pr-Structures-Elec	8,169,866	8,199,185	8,228,504
		31200-Stm Pr-Boiler Plt Equip-Elec	58,902,989	59,057,431	59,222,866
		31202-Stm Pr-Boiler AQC Equip-Elec	5,719,855	5,741,251	5,762,646
		31400-Stm Pr-Turbogenerator-Elec	16,862,415	16,913,564	16,964,714
		31500-Stm Pr-Accessory Equip-Elec	7,009,839	7,031,841	7,053,843
		31600-St Pr-Misc Pwr Plt Equip-Elec	826,113	828,566	831,021
	Steam Production Plant Total		97,562,216	97,844,155	98,137,090
	Other Production Plant	34100-Oth Prod-Structures-Elec	1,277,628	1,279,782	1,281,936
		34200-Oth Prod-Fuel Holders-Elec	621,879	623,415	616,172
		34300-Oth Prod-Prime Movers	11,286,418	11,330,066	11,373,714
		34400-Oth Prod-Generators-Elec	3,194,511	3,205,153	3,215,795
		34500-Oth Prod-Accessory Equip-Elec	828,007	830,728	833,450
		34600-Oth Prod-Misc Pwr Plt Equip-E	-	-	2
	Other Production Plant Total		17,208,442	17,269,144	17,321,069
	Transmission Plant	35000-Trsm-Land-Elec	-	-	-
		35001-Trsm-Land Rights-Elec	-	-	-
		35004-Trsm-Land Rights-Depreciable	3,901	3,901	3,901
		35200-Trsm-Structures & Impr-Elec	222,633	223,732	223,990
		35300-Trsm-Station Equip-Elec	5,200,139	5,216,918	5,233,698
		35500-Trsm-Poles & Fixtures-Elec	7,583,439	7,610,764	7,631,091
		35600-Trsm-OH Cond & Devices-Elec	6,314,946	6,332,412	6,345,595
		35700-Trsm-UG Conduit-Elec	4,643	4,666	4,689
		35800-Trsm-UG Cond & Devic-Elec	29,532	29,597	29,663
	Transmission Plant Total		19,359,232	19,421,990	19,472,627
	Distribution Plant	36000-Dist-Land-Elec	-	-	-
		36001-Dist-Land Rights-Elec	-	-	-
		36100-Dist-Struct & Impr-Elec	431,794	434,588	437,382
		36200-Dist-Station Equip-Elec	17,508,938	17,571,528	17,634,095
		36400-Dist-Poles,Twr & Fix-Elec	14,112,502	14,364,555	14,499,292
		36500-Dist-OH Conductor-Elec	9,781,118	9,823,467	9,865,889
		36600-Dist-UG Circuit-Elec	1,818,194	1,829,079	1,839,976
		36700-Dist-UG Cond & Devic-Elec	4,496,183	4,531,552	4,427,209
		36800-Dist-Line Transformr-Elec	17,773,644	17,684,392	17,823,313
		36901-Dist-Services-Overhead	3,024,803	3,037,635	3,050,467
		36902-Dist-Services-Underground	4,420,807	4,447,934	4,475,060
		37000-Dist-Meters-Elec	4,598,137	4,610,381	4,622,708
		37100-Dist-Cust Prem Install-EI	1,949,460	1,968,075	1,986,724
		37300-Dist-Str Ltg & Trf Sig-EI	2,175,063	2,188,448	2,201,924
	Distribution Plant Total		82,090,644	82,491,632	82,864,041
	General Plant	38900-Gen-Land-Elec	-	-	-
		39000-Gen-Structures & Impr-Elec	1,709,645	1,724,735	1,739,825
		39100-Gen-Office Furniture & Eq-EI	182,249	184,933	187,617
		39102-Gen-Office Furniture-Computer	705,130	721,307	743,552
		39104-Gen-Office Furn-Software	628,110	635,241	246,609
		39106-Gen-SJ OffMachines 1987	7,082	7,305	7,527
		39200-Gen-Transp Eq-Autos-Elec	16,764	16,999	17,234
		39201-Gen-Transp Eq-Light Trucks-EI	123,953	125,072	126,190
		39202-Gen-Transp Eq-Heavy Trucks-EI	1,161,370	1,161,370	1,161,370
		39204-Gen-Transp Eq-Trailers-Elec	298,871	301,730	304,588
		39205-Gen-Transp Eq-Med Trucks-EI	244,046	244,046	244,046

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St. Joseph Light & Power Accumulated Depreciation

Sum of allocated reserve			month		
company	func_class	utility_account	07/2008	08/2008	09/2008
SJLP-St. J	General Plant	39300-Gen-Stores Equipment-Elec	112,989	113,337	114,134
		39400-Gen-Tools-Elec	1,180,520	1,186,506	1,192,492
		39500-Gen-Laboratory Equip-Elec	453,515	455,486	457,458
		39600-Gen-Power Operated Equip-Elec	819,398	823,979	828,560
		39700-Gen-Communication Equip-Elec	760,353	765,766	771,179
		39800-Gen-Misc Equip-Elec	55,129	55,451	57,056
		General Plant Total	8,459,126	8,523,263	8,199,436
	Industrial Steam Production	31009-LR Industrial Steam-Land	-	-	-
		31109-LR Indust Stm-Str&Improv	(8,128)	(8,069)	(8,009)
		31209-LR Indust Steam-Boiler Plnt	76,891	78,331	79,771
		31509-LR Industrial Steam-Accessry	(8,881)	(8,704)	(8,527)
		37509-LR Indust Stm-Dist Str&Improv	42,107	42,388	42,669
		37609-LR Indust Stm-Mains	911,019	914,161	917,303
		37909-LR Indust Stm-CtyGate Mea/Reg	225,331	226,377	227,423
		38009-LR Indust Stm-Services	90,779	90,969	91,160
		38109-LR Indust Stm-Services	189,031	190,405	191,778
	Industrial Steam Production Plant Total	1,518,148	1,525,858	1,533,567	
	Corporate General Plant	39000-Gen-Structures & Impr-Elec	(9,484)	(9,484)	(9,484)
		39005-Gen-Struc-Lsehd Imp-General	(5,453)	(5,453)	(5,453)
		39100-Gen-Office Furniture & Eq-EI	(66,320)	(66,320)	(66,320)
		39102-Gen-Office Furniture-Computer	(1,652,394)	(1,652,394)	(1,652,394)
		39104-Gen-Office Furn-Software	(1,553,646)	(1,553,646)	(1,553,646)
		39105-Gen-Office Furn-Sys Develop	(897,861)	(897,861)	(897,861)
		39200-Gen-Transp Eq-Autos-Elec	(55)	(55)	(55)
39205-Gen-Transp Eq-Med Trucks-EI		(491)	(491)	(491)	
39400-Gen-Tools-Elec		(5,196)	(5,196)	(5,196)	
39500-Gen-Laboratory Equip-Elec		(3,467)	(3,467)	(3,467)	
39700-Gen-Communication Equip-Elec		(526,602)	(526,602)	(526,602)	
39800-Gen-Misc Equip-Elec	(23,513)	(23,513)	(23,513)		
Corporate General Plant Total	(4,744,481)	(4,744,481)	(4,744,481)		
SJLP-St. Joseph Light and Power Total			221,453,327	222,331,561	222,783,348
Grand Total			221,453,327	222,331,561	222,783,348

MPSC-0027R July 2008-Sept 2008
MPSC_GMO_2009_0090
Corporate Common Plant In Service

Sum of book_cost			month		
company	func_class	utility_account	07/2008	08/2008	09/2008
ECORP-	General Plant	38900-Gen-Land-Elec	36,492	36,492	36,492
		39000-Gen-Structures & Impr-Elec	10,605,427	10,605,427	10,605,427
		39100-Gen-Office Furniture & Eq-EI	11,718,323	11,718,323	11,718,323
		39102-Gen-Office Furniture-Computer	15,507,821	15,507,906	16,274,377
		39104-Gen-Office Furn-Software	22,748,555	22,748,555	22,748,555
		39400-Gen-Tools-Elec	56,481	56,481	56,481
		39700-Gen-Communication Equip-Elec	2,390,994	2,390,994	2,390,994
		39800-Gen-Misc Equip-Elec	559,815	559,815	559,815
	General Plant Total		63,623,909	63,623,994	64,390,465
ECORP-Great Plains Energy - Aquila Total			63,623,909	63,623,994	64,390,465
Grand Total			63,623,909	63,623,994	64,390,465

Corporate Common Accumulated Depreciation

Sum of Calc Reserve			month		
company	func_class	utility_account	07/2008	08/2008	09/2008
ECORP-	General Plant	38900-Gen-Land-Elec	-	-	-
		39000-Gen-Structures & Impr-Elec	(781,172)	(761,552)	(741,932)
		39100-Gen-Office Furniture & Eq-EI	3,878,099	3,918,820	3,959,541
		39102-Gen-Office Furniture-Computer	12,409,401	12,570,940	12,865,172
		39104-Gen-Office Furn-Software	9,037,236	9,247,849	9,458,463
		39400-Gen-Tools-Elec	56,481	56,481	56,481
		39700-Gen-Communication Equip-Elec	644,876	650,992	657,109
		39800-Gen-Misc Equip-Elec	555,925	557,870	559,815
	General Plant Total		25,800,845	26,241,402	26,814,651
ECORP-Great Plains Energy - Aquila Total			25,800,845	26,241,402	26,814,651
Grand Total			25,800,845	26,241,402	26,814,651

DATA REQUEST– Set MPSC_20090107

Case: ER-2009-0090

Date of Response: 01/27/2009

Information Provided By: John Weisensee

Requested by: Featherstone Cary

Question No.: 0027R

For the Company's Missouri electric and steam divisions please provide a copy of the Plant Ledger by month from January 1, 2007 to the present for review. Please update on an ongoing basis throughout the case. Please provide the September 30 balances of the Depreciation Reserve in the same format as the plant ledger. Please show the production plant by facility, i.e., 1) MPS, Sibley, Jeffrey Energy Center, South Harper, Greenwood Energy Center, and other production plant. 2) Also please provide transmission, distribution plant, and the general and common plant broken out between the general and UCU Common Plant. 3) For L&P please provide the production plant broken out by Lake Road plant, Prod. Steam Iatan plant, plant other production plant. 4) Also please provide the L&P transmission and distribution plant, and the general plant and the UCU Common plant. (Case ER-2004-0034, DR 145; Case ER-2005-0436, DR 47, 47.1, 47.2 & 47.3; Case ER-2007-0004, DR 47 & 47.1)

Response:

Please see attached excel file, Q0027R_2008_12.xls. There are three tabs which provide the plant costs and accumulated depreciation by plant account for December 2008. Those tabs are 'MPS Ledger,' 'SJLP Ledger' and 'Corporate Ledger'. There are two tabs which provide the plant costs and accumulated depreciation by facility for December 2008. The facility tabs are 'MPS Ledger by Facility' and 'SJLP Ledger by Facility'. Data request 0263 requests printed plant and depreciation reports for December 2008. The reports provided in DR 0263 have been reconciled to this data request. The reconciliation is on the tab labeled 'Reconciliation'.

Answered By: DeAnn Bennett

Date: 01/21/2009

Attachment: Q0027R_2008_12

MPSC-0027R December 2008
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Missouri Public Service Plant In-Service - December 2008

Function	Utility Account	Book Cost	Accum Depr
Intangible Plant	30100-Intang Plt-Organization-Elec	21,664	6,780
	30301-Misc Intang-Subst (like 353)	209,072	3,733
	30301-Misc Intang-Trans	21,901,183	3,285,178
Intangible Plant Total		22,131,919	3,295,691
Steam Production Plant	31000-Stm Pr-Land-Elec	663,970	-
	31100-Stm Pr-Structures-Elec	58,200,425	42,268,735
	31200-Stm Pr-Boiler Plt Equip-Elec	223,936,371	125,564,623
	31202-Stm Pr-Boiler AQC Equip-Elec	4,417,482	448,357
	31400-Stm Pr-Turbogenerator-Elec	78,145,829	39,164,411
	31500-Stm Pr-Accessory Equip-Elec	24,069,698	15,504,736
	31600-St Pr-Misc Pwr Plt Equip-Elec	2,960,863	1,000,376
Steam Production Plant Total		392,394,638	223,951,238
Other Production Plant	34000-Oth Prod-Land-Elec	1,767,208	-
	34100-Oth Prod-Structures-Elec	22,960,617	2,597,444
	34200-Oth Prod-Fuel Holders-Elec	11,178,213	2,521,971
	34300-Oth Prod-Prime Movers	109,741,801	21,111,203
	34400-Oth Prod-Generators-Elec	128,521,732	30,007,464
	34500-Oth Prod-Accessory Equip-Elec	39,261,466	6,566,789
	34600-Oth Prod-Misc Pwr Plt Equip-E	4,313,024	797,892
Other Production Plant Total		317,744,060	63,602,763
Transmission Plant	35000-Trsm-Land-Elec	2,330,379	-
	35004-Trsm-Land Rights-Depreciable	12,315,900	2,743,865
	35200-Trsm-Structures & Impr-Elec	6,935,629	1,688,790
	35300-Trsm-Station Equip-Elec	99,411,867	33,018,065
	35400-Trsm-Towers & Fixtures-Elec	323,639	303,142
	35500-Trsm-Poles & Fixtures-Elec	69,877,253	21,067,694
	35600-Trsm-OH Cond & Devices-Elec	47,022,676	20,748,537
	35800-Trsm-UG Cond & Devic-Elec	58,426	48,256
	Transmission Plant Total		238,275,770
Distribution Plant	36000-Dist-Land-Elec	4,880,114	-
	36001-Dist-Land Rights-Elec	268,182	-
	36002-Dist-Land Leased	22,228	4,939
	36100-Dist-Struct & Impr-Elec	8,032,567	1,615,760
	36200-Dist-Station Equip-Elec	101,565,009	25,774,169
	36400-Dist-Poles,Twr & Fix-Elec	133,789,716	65,517,065
	36500-Dist-OH Conductor-Elec	93,221,154	29,119,507
	36600-Dist-UG Circuit-Elec	40,508,133	7,067,915
	36700-Dist-UG Cond & Devic-Elec	96,716,739	29,185,016
	36800-Dist-Line Transformr-Elec	147,755,521	53,233,448
	36901-Dist-Services-Overhead	14,275,016	11,561,445
	36902-Dist-Services-Underground	49,539,256	23,754,236
	37000-Dist-Meters-Elec	25,444,958	12,483,829
	37001-Dist-Meters-PURPA	2,038,114	2,270,641
	37100-Dist-Cust Prem Install-EI	14,357,916	8,248,716
37300-Dist-Str Ltg & Trf Sig-EI	27,734,720	8,024,407	
Distribution Plant Total		760,149,344	277,861,095
General Plant	38900-Gen-Land-Elec	996,054	-
	39000-Gen-Structures & Impr-Elec	13,830,264	3,663,174
	39005-Gen-Struc-Lsehd Imp-General	37,570	37,570
	39100-Gen-Office Furniture & Eq-EI	1,974,218	1,467,586
	39102-Gen-Office Furniture-Computer	2,497,767	788,203
	39104-Gen-Office Furn-Software	697,059	211,677
	39200-Gen-Transp Eq-Autos-Elec	140,137	73,432

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Function	Utility Account	Book Cost	Accum Depr
	39201-Gen-Transp Eq-Light Trucks-EI	804,790	65,439
	39202-Gen-Transp Eq-Heavy Trucks-EI	4,882,974	718,829
	39204-Gen-Transp Eq-Trailers-Elec	628,347	554,000
	39205-Gen-Transp Eq-Med Trucks-EI	5,154,708	410,004
	39300-Gen-Stores Equipment-Elec	99,698	85,526
	39400-Gen-Tools-Elec	4,372,748	3,169,457
	39500-Gen-Laboratory Equip-Elec	2,062,303	1,377,441
	39600-Gen-Power Operated Equip-Elec	4,054,206	2,273,403
	39700-Gen-Communication Equip-Elec	10,202,136	7,452,064
	39800-Gen-Misc Equip-Elec	(52,286)	137,338
General Plant Total		52,382,692	22,485,143
Corporate General Plant	39000-Gen-Structures & Impr-Elec	-	(29,925)
	39005-Gen-Struc-Lsehd Imp-General	-	(15,254)
	39100-Gen-Office Furniture & Eq-EI	-	(228,633)
	39102-Gen-Office Furniture-Computer	-	(5,248,745)
	39104-Gen-Office Furn-Software	-	(4,830,588)
	39105-Gen-Office Furn-Sys Develop	-	(2,111,548)
	39200-Gen-Transp Eq-Autos-Elec	-	(158)
	39205-Gen-Transp Eq-Med Trucks-EI	-	(1,403)
	39400-Gen-Tools-Elec	-	(15,220)
	39500-Gen-Laboratory Equip-Elec	-	(10,810)
	39700-Gen-Communication Equip-Elec	-	(1,511,306)
	39800-Gen-Misc Equip-Elec	-	(72,431)
Corporate General Plant Total		-	(14,076,020)
		1,783,078,423	656,738,259

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St. Joseph Light & Power Plant In-Service - December 2008

Function	Utility Account	Book Cost	Accum Depr
Intangible Plant	30100-Intang Plt-Organization-Elec	75,000	-
Intangible Plant Total		75,000	-
Steam Production Plant	30307-Misc Intan-Stm Pr-Strc -(312)	113,037	77,027
	31000-Stm Pr-Land-Elec	289,246	-
	31100-Stm Pr-Structures-Elec	18,771,321	8,316,565
	31200-Stm Pr-Boiler Plt Equip-Elec	91,650,234	59,495,980
	31202-Stm Pr-Boiler AQC Equip-Elec	11,911,663	5,826,833
	31209-LR Indust Steam-Boiler Plnt	144,540	738
	31400-Stm Pr-Turbogenerator-Elec	26,623,036	17,118,683
	31500-Stm Pr-Accessory Equip-Elec	11,799,221	7,121,636
	31600-St Pr-Misc Pwr Plt Equip-Elec	1,983,978	841,795
Steam Production Plant Total		163,286,276	98,799,257
Other Production Plant	34100-Oth Prod-Structures-Elec	1,477,027	1,288,398
	34200-Oth Prod-Fuel Holders-Elec	627,368	178,275
	34300-Oth Prod-Prime Movers	10,957,617	11,504,657
	34400-Oth Prod-Generators-Elec	3,107,233	3,247,722
	34500-Oth Prod-Accessory Equip-Elec	1,149,783	841,613
	34600-Oth Prod-Misc Pwr Plt Equip-E	(197)	3
Other Production Plant Total		17,318,832	17,060,668
Transmission Plant	35000-Trsm-Land-Elec	374,566	-
	35001-Trsm-Land Rights-Elec	1,897,345	-
	35004-Trsm-Land Rights-Depreciable	3,901	3,901
	35200-Trsm-Structures & Impr-Elec	581,305	227,396
	35300-Trsm-Station Equip-Elec	11,991,082	5,284,037
	35500-Trsm-Poles & Fixtures-Elec	11,126,072	7,664,182
	35600-Trsm-OH Cond & Devices-Elec	8,708,367	6,398,602
	35700-Trsm-UG Conduit-Elec	16,148	4,758
	35800-Trsm-UG Cond & Devic-Elec	31,692	29,860
Transmission Plant Total		34,730,479	19,612,736
Distribution Plant	36000-Dist-Land-Elec	673,624	-
	36001-Dist-Land Rights-Elec	99,640	-
	36100-Dist-Struct & Impr-Elec	2,082,463	445,764
	36200-Dist-Station Equip-Elec	41,945,958	17,815,289
	36400-Dist-Poles,Twr & Fix-Elec	28,969,484	14,813,043
	36500-Dist-OH Conductor-Elec	23,863,209	9,891,030
	36600-Dist-UG Circuit-Elec	7,710,447	1,770,150
	36700-Dist-UG Cond & Devic-Elec	17,775,560	4,571,757
	36800-Dist-Line Transformr-Elec	33,858,433	18,247,623
	36901-Dist-Services-Overhead	4,634,607	3,039,932
	36902-Dist-Services-Underground	10,672,615	4,505,159
	37000-Dist-Meters-Elec	7,488,094	4,657,347
	37100-Dist-Cust Prem Install-EI	4,423,065	2,043,073
	37300-Dist-Str Ltg & Trf Sig-EI	5,169,588	2,140,142
Distribution Plant Total		189,366,788	83,940,310
General Plant	38900-Gen-Land-Elec	728,769	-
	39000-Gen-Structures & Impr-Elec	6,720,211	1,785,690
	39100-Gen-Office Furniture & Eq-EI	772,331	195,668
	39102-Gen-Office Furniture-Computer	1,552,947	792,081
	39104-Gen-Office Furn-Software	380,511	257,177
	39106-Gen-SJ OffMachines 1987	64,003	8,194
	39200-Gen-Transp Eq-Autos-Elec	25,099	17,940
	39201-Gen-Transp Eq-Light Trucks-EI	347,522	131,686

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Function	Utility Account	Book Cost	Accum Depr
	39202-Gen-Transp Eq-Heavy Trucks-EI	2,134,071	1,180,062
	39204-Gen-Transp Eq-Trailers-Elec	308,830	313,201
	39205-Gen-Transp Eq-Med Trucks-EI	1,249,791	255,763
	39300-Gen-Stores Equipment-Elec	258,472	116,525
	39400-Gen-Tools-Elec	1,990,009	1,210,800
	39500-Gen-Laboratory Equip-Elec	701,941	463,472
	39600-Gen-Power Operated Equip-Elec	1,340,214	842,691
	39700-Gen-Communication Equip-Elec	1,919,500	787,417
	39800-Gen-Misc Equip-Elec	518,934	61,869
General Plant Total		21,013,155	8,420,237
Industrial Steam Production Plant	31009-LR Industrial Steam-Land	11,450	-
	31109-LR Indust Stm-Str&Improv	32,160	(7,744)
	31209-LR Indust Steam-Boiler Plnt	634,038	85,374
	31509-LR Industrial Steam-Accessry	80,600	(7,780)
	37509-LR Indust Stm-Dist Str&Improv	151,660	43,920
	37609-LR Indust Stm-Mains	1,660,914	931,214
	37909-LR Indust Stm-CtyGate Mea/Reg	553,075	232,055
	38009-LR Indust Stm-Services	100,842	92,005
	38109-LR Indust Stm-Services	412,137	197,013
Industrial Steam Production Plant Total		3,636,876	1,566,057
Corporate General Plant	39000-Gen-Structures & Impr-Elec	-	(9,484)
	39005-Gen-Struc-Lsehd Imp-General	-	(5,453)
	39100-Gen-Office Furniture & Eq-EI	-	(66,320)
	39102-Gen-Office Furniture-Computer	-	(1,652,394)
	39104-Gen-Office Furn-Software	-	(1,553,646)
	39105-Gen-Office Furn-Sys Develop	-	(897,861)
	39200-Gen-Transp Eq-Autos-Elec	-	(55)
	39205-Gen-Transp Eq-Med Trucks-EI	-	(491)
	39400-Gen-Tools-Elec	-	(5,196)
	39500-Gen-Laboratory Equip-Elec	-	(3,467)
	39700-Gen-Communication Equip-Elec	-	(526,602)
	39800-Gen-Misc Equip-Elec	-	(23,513)
Corporate General Plant Total		-	(4,744,481)
		429,427,405	224,654,783

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Corporate GMO (ECORP)- December 2008

Function	Utility Account	Book Cost	Accum Depr
Corporate General Plant	38900-Gen-Land-Elec	36,492	-
	39000-Gen-Structures & Impr-Elec	10,694,631	(683,071)
	39100-Gen-Office Furniture & Eq-EI	3,070,158	(66,369)
	39102-Gen-Office Furniture-Computer	14,108,083	10,483,881
	39104-Gen-Office Furn-Software	22,748,555	10,090,304
	39400-Gen-Tools-Elec	43,491	43,491
	39700-Gen-Communication Equip-Elec	1,092,578	(750,914)
	39800-Gen-Misc Equip-Elec	53,501	53,501
Corporate General Plant Total		51,847,489	19,170,823