

**Exhibit No.:**  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** ER-2012-0175  
**Date Prepared:** August 09,2012



**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES DEPARTMENT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI PUBLIC SERVICE - ELECTRIC**

**Direct Filing - August 9, 2012**

**Great Plains Energy, Inc.**

**KCP&L Greater Missouri Operations (GMO)**

**Test Year 12 Months Ending September 30, 2011**

**Updated March 31, 2012; True-Up Through August 31, 2012**

**CASE NO. ER-2012-0175**

**Jefferson City, Missouri**

**August 2012**

**Missouri Public Service - Electric**  
**Case No. ER-2012-0175**  
**Test Year Ending September 30, 2011**  
**Updated through March 31, 2012**  
**Revenue Requirement**

| Line<br>Number | <u>A</u><br>Description   | <u>B</u><br>7.14%<br>Return | <u>C</u><br>7.40%<br>Return | <u>D</u><br>7.66%<br>Return |
|----------------|---|-----------------------------|-----------------------------|-----------------------------|
| 1              | Net Orig Cost Rate Base   | \$1,370,443,360             | \$1,370,443,360             | \$1,370,443,360             |
| 2              | Rate of Return  | 7.14%                       | 7.40%                       | 7.66%                       |
| 3              | Net Operating Income Requirement                                | \$97,890,769                | \$101,440,218               | \$104,989,666               |
| 4              | Net Income Available  | \$119,226,474               | \$119,226,474               | \$119,226,474               |
| 5              | Additional Net Income Required                                  | -\$21,335,705               | -\$17,786,256               | -\$14,236,808               |
| 6              | Income Tax Requirement  |                             |                             |                             |
| 7              | Required Current Income Tax                                     | \$22,305,146                | \$24,516,726                | \$26,728,305                |
| 8              | Current Income Tax Available                                    | \$35,598,931                | \$35,598,931                | \$35,598,931                |
| 9              | Additional Current Tax Required                                 | -\$13,293,785               | -\$11,082,205               | -\$8,870,626                |
| 10             | Revenue Requirement   | -\$34,629,490               | -\$28,868,461               | -\$23,107,434               |
| 11             | Allowance for Known and Measureable<br>Changes/True-Up Estimate | \$35,000,000                | \$35,000,000                | \$35,000,000                |
| 12             | Gross Revenue Requirement                                       | <u>\$370,510</u>            | <u>\$6,131,539</u>          | <u>\$11,892,566</u>         |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
**RATE BASE SCHEDULE**

| Line<br>Number | A<br>Rate Base Description                             | B<br>Percentage<br>Rate | C<br>Dollar<br>Amount  |
|----------------|--|-------------------------|------------------------|
| 1              | Plant In Service                                       |                         | \$2,273,495,325        |
| 2              | Less Accumulated Depreciation Reserve                  |                         | \$766,688,000          |
| 3              | Net Plant In Service                                   |                         | <u>\$1,506,807,325</u> |
| 4              | <b>ADD TO NET PLANT IN SERVICE</b>                     |                         |                        |
| 5              | Cash Working Capital                                   |                         | -\$17,211,781          |
| 6              | Materials and Supplies                                 |                         | \$27,083,270           |
| 7              | Emission Allowances                                    |                         | \$1,745,534            |
| 8              | Prepayments-MPS  |                         | \$1,036,002            |
| 9              | Fuel Inventory-Oil                                     |                         | \$16,297,801           |
| 10             | Fuel Inventory-Other                                   |                         | \$290,157              |
| 11             | Fuel Inventory-Coal                                    |                         | \$13,862,718           |
| 12             | Prepaid Pension Asset                                  |                         | \$13,776,409           |
| 13             | ERISA Minimum Tracker                                  |                         | \$10,929,980           |
| 14             | FAS 87 Pension Tracker                                 |                         | \$5,009,564            |
| 15             | OPEB Tracker   |                         | -\$172,582             |
| 16             | Vintage 1 DSM Costs                                    |                         | \$657,608              |
| 17             | Vintage 2 DSM Costs                                    |                         | \$11,431,643           |
| 18             | Vintage 3 DSM Costs                                    |                         | \$5,439,480            |
| 19             | AAO Def Sibley Rebuild & W. Coal ER-90-101             |                         | \$13,327               |
| 20             | AAO Def Sibley Rebuild & W. Coal ER-93-37              |                         | \$183,149              |
| 21             | Deferred Income Tax-Crossroads                         |                         | \$0                    |
| 22             | MPS Iatan Unit 1 and Common Regulatory Asset Vintage 1 |                         | \$2,228,139            |
| 23             | Iatan Unit 2 Regulatory Asset Vintage 1                |                         | \$4,103,713            |
| 24             | Iatan Unit 2 Regulatory Asset Vintage 2                |                         | \$5,907,636            |
| 25             | MPS Iatan Unit 1 and Common Regulatory Asset Vintage 2 |                         | <u>\$885,048</u>       |
| 26             | <b>TOTAL ADD TO NET PLANT IN SERVICE</b>               |                         | <u>\$103,496,815</u>   |
| 27             | <b>SUBTRACT FROM NET PLANT</b>                         |                         |                        |
| 28             | Federal Tax Offset                                     | 5.5151%                 | \$1,168,500            |
| 29             | State Tax Offset                                       | 5.5151%                 | \$183,622              |
| 30             | City Tax Offset  | 5.5151%                 | \$0                    |
| 31             | Interest Expense Offset                                | 16.7260%                | \$6,810,137            |
| 32             | Customer Advances                                      |                         | \$2,844,724            |
| 33             | Customer Deposits                                      |                         | \$5,182,935            |
| 34             | Deferred Income Taxes-Depreciation                     |                         | \$208,830,128          |
| 35             | Deferred Income Taxes on 1990 AAO                      |                         | \$74,905               |
| 36             | Deferred Income Taxes on 1992 AAO                      |                         | \$0                    |
| 37             | Deferred Income Tax-Crossroads                         |                         | <u>\$14,765,829</u>    |
| 38             | <b>TOTAL SUBTRACT FROM NET PLANT</b>                   |                         | <u>\$239,860,780</u>   |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
RATE BASE SCHEDULE

| Line<br>Number | <u>A</u><br>Rate Base Description | <u>B</u><br>Percentage<br>Rate | <u>C</u><br>Dollar<br>Amount |
|----------------|-----------------------------------|--------------------------------|------------------------------|
| 39             | Total Rate Base                   |                                | <u>\$1,370,443,360</u>       |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Plant In Service

| Line Number | A<br>Account #<br>(Optional) | B<br>Plant Account Description                               | C<br>Total<br>Plant  | D<br>Adjust.<br>Number | E<br>Adjustments   | F<br>As Adjusted<br>Plant | G<br>Jurisdictional<br>Allocations | H<br>Jurisdictional<br>Adjustments | I<br>MO Adjusted<br>Jurisdictional |
|-------------|------------------------------|--|----------------------|------------------------|--------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 1           |                              | <b>INTANGIBLE PLANT</b>                                      |                      |                        |                    |                           |                                    |                                    |                                    |
| 2           | 301.000                      | Intangible Plant Organization Electric                       | \$21,664             | P-2                    | \$0                | \$21,664                  | 99.5020%                           | \$0                                | \$21,556                           |
| 3           | 303.010                      | Miscellaneous Intangibles (Like 353)                         | \$606,337            | P-3                    | \$0                | \$606,337                 | 99.5000%                           | \$0                                | \$603,305                          |
| 4           | 303.020                      | Misc Intang Pit - Cap Software 5 yr                          | \$5,366,371          | P-4                    | \$0                | \$5,366,371               | 99.5020%                           | \$0                                | \$5,339,646                        |
| 5           | 303.020                      | Misc Intang-Cap Softwr-5 yr - Iatan                          | -\$51                | P-5                    | \$51               | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 6           |                              | <b>TOTAL PLANT INTANGIBLE</b>                                | <b>\$5,994,321</b>   |                        | <b>\$51</b>        | <b>\$5,994,372</b>        |                                    | <b>\$0</b>                         | <b>\$5,964,507</b>                 |
| 7           |                              | <b>PRODUCTION PLANT</b>                                      |                      |                        |                    |                           |                                    |                                    |                                    |
| 8           |                              | <b>STEAM PRODUCTION</b>                                      |                      |                        |                    |                           |                                    |                                    |                                    |
| 9           |                              | <b>STEAM PRODUCTION - SIBLEY</b>                             |                      |                        |                    |                           |                                    |                                    |                                    |
| 10          | 310.000                      | Steam Production Land Elec-Sibley                            | \$396,706            | P-10                   | \$0                | \$396,706                 | 99.5000%                           | \$0                                | \$394,722                          |
| 11          | 311.000                      | Steam Prod Structures Elec - Sibley                          | \$45,305,351         | P-11                   | \$0                | \$45,305,351              | 99.5000%                           | \$0                                | \$45,078,824                       |
| 12          | 312.000                      | Steam Prod Boiler Plant Elec- Sibley                         | \$171,010,855        | P-12                   | \$0                | \$171,010,855             | 99.5000%                           | \$0                                | \$170,155,801                      |
| 13          | 312.020                      | Steam Prod Boiler AQC Elec- Sibley                           | \$108,666,747        | P-13                   | \$0                | \$108,666,747             | 99.5000%                           | \$0                                | \$108,123,413                      |
| 14          | 314.000                      | Steam Prod Turbogenerator - Sibley                           | \$62,067,582         | P-14                   | \$0                | \$62,067,582              | 99.5000%                           | \$0                                | \$61,757,244                       |
| 15          | 315.000                      | Steam Prod Access Equip Elec - Sibley                        | \$16,392,268         | P-15                   | \$0                | \$16,392,268              | 99.5000%                           | \$0                                | \$16,310,307                       |
| 16          | 316.000                      | Steam Prod Misc Plant Equip- Sibley                          | \$1,407,151          | P-16                   | \$0                | \$1,407,151               | 99.5000%                           | \$0                                | \$1,400,115                        |
| 17          |                              | <b>TOTAL STEAM PRODUCTION - SIBLEY</b>                       | <b>\$405,246,660</b> |                        | <b>\$0</b>         | <b>\$405,246,660</b>      |                                    | <b>\$0</b>                         | <b>\$403,220,426</b>               |
| 18          |                              | <b>STEAM PRODUCTION - JEFFREY</b>                            |                      |                        |                    |                           |                                    |                                    |                                    |
| 19          | 310.000                      | Steam Production Land Elec- Jeffrey                          | \$357,085            | P-19                   | \$0                | \$357,085                 | 99.5000%                           | \$0                                | \$355,300                          |
| 20          | 311.000                      | Steam Prod Structures Elec - Jeffrey                         | \$20,570,950         | P-20                   | \$0                | \$20,570,950              | 99.5000%                           | \$0                                | \$20,468,095                       |
| 21          | 312.000                      | Steam Prod Boiler Elec - Jeffrey                             | \$59,937,139         | P-21                   | \$0                | \$59,937,139              | 99.5000%                           | \$0                                | \$59,637,453                       |
| 22          | 312.020                      | Steam Prod Boiler AQC Elec - Jeffrey                         | \$47,606,122         | P-22                   | \$0                | \$47,606,122              | 99.5000%                           | \$0                                | \$47,368,091                       |
| 23          | 314.000                      | Steam Prod Turbogenerator - Jeffrey                          | \$19,509,814         | P-23                   | \$0                | \$19,509,814              | 99.5000%                           | \$0                                | \$19,412,265                       |
| 24          | 315.000                      | Steam Prod Access Equip Elec - Jeffrey                       | \$6,855,226          | P-24                   | \$1,708,019        | \$8,563,245               | 99.5000%                           | \$0                                | \$8,520,429                        |
| 25          | 315.000                      | Steam Prod - Jeffrey GSU's                                   | \$0                  | P-25                   | \$0                | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 26          | 316.000                      | Steam Prod Misc Plant Equip - Jeffrey                        | \$2,391,498          | P-26                   | \$0                | \$2,391,498               | 99.5000%                           | \$0                                | \$2,379,541                        |
| 27          |                              | <b>TOTAL STEAM PRODUCTION - JEFFREY</b>                      | <b>\$157,227,834</b> |                        | <b>\$1,708,019</b> | <b>\$158,935,853</b>      |                                    | <b>\$0</b>                         | <b>\$158,141,174</b>               |
| 28          |                              | <b>STEAM PRODUCTION - IATAN COMMON</b>                       |                      |                        |                    |                           |                                    |                                    |                                    |
| 29          | 311.000                      | Steam Production Struct- Iatan Common                        | \$6,978,706          | P-29                   | \$0                | \$6,978,706               | 99.5000%                           | \$0                                | \$6,943,812                        |
| 30          | 312.000                      | Steam Boiler Plant - Iatan Common                            | \$19,894,441         | P-30                   | \$0                | \$19,894,441              | 99.5000%                           | \$0                                | \$19,794,969                       |
| 31          | 314.000                      | Steam Turbogenerator - Iatan Common                          | \$552,944            | P-31                   | \$0                | \$552,944                 | 99.5000%                           | \$0                                | \$550,179                          |
| 32          | 315.000                      | Steam Access Equip - Iatan Common                            | \$580,380            | P-32                   | \$0                | \$580,380                 | 99.5000%                           | \$0                                | \$577,478                          |
| 33          | 316.000                      | Steam Production Misc. Power Plant Equip-Elec Iatan Common   | \$24,674             | P-33                   | \$0                | \$24,674                  | 99.5000%                           | \$0                                | \$24,551                           |
| 34          |                              | <b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>                 | <b>\$28,031,145</b>  |                        | <b>\$0</b>         | <b>\$28,031,145</b>       |                                    | <b>\$0</b>                         | <b>\$27,890,989</b>                |
| 35          |                              | <b>STEAM PRODUCTION - IATAN 2</b>                            |                      |                        |                    |                           |                                    |                                    |                                    |
| 36          | 303.020                      | Misc Intang-Cap Software -5yr - Iatan 2                      | \$53,119             | P-36                   | \$0                | \$53,119                  | 99.5000%                           | \$0                                | \$52,853                           |
| 37          | 303.100                      | Misc Iatan-Iatan Hwy & Bridge - Iatan 2                      | \$387,155            | P-37                   | \$0                | \$387,155                 | 99.5000%                           | \$0                                | \$385,219                          |
| 38          | 311.000                      | Steam Production Structures-Iatan 2                          | \$21,819,378         | P-38                   | \$0                | \$21,819,378              | 99.5000%                           | \$0                                | \$21,710,281                       |
| 39          | 311.050                      | Steam production structures-Iatan 2 disallowance             | -\$284,376           | P-39                   | \$0                | -\$284,376                | 99.5000%                           | \$0                                | -\$282,954                         |
| 40          | 312.000                      | Steam Prod. Boiler Plant Equip-Iatan 2                       | \$154,906,411        | P-40                   | \$0                | \$154,906,411             | 99.5000%                           | \$0                                | \$154,131,879                      |
| 41          | 312.050                      | Steam Production Boiler Plant Equip-Iatan 2 disallowance     | -\$2,043,671         | P-41                   | \$0                | -\$2,043,671              | 99.5000%                           | \$0                                | -\$2,033,453                       |
| 42          | 314.000                      | Steam Prod. Turbogenerator-Iatan 2                           | \$20,094,050         | P-42                   | \$0                | \$20,094,050              | 99.5000%                           | \$0                                | \$19,993,580                       |
| 43          | 314.050                      | Steam Production Turbogenerator-Iatan 2 disallowance         | -\$282,546           | P-43                   | \$0                | -\$282,546                | 99.5000%                           | \$0                                | -\$281,133                         |
| 44          | 315.000                      | Steam Prod. Access Equip.- Iatan 2                           | \$6,868,859          | P-44                   | \$0                | \$6,868,859               | 99.5000%                           | \$0                                | \$6,834,515                        |
| 45          | 315.050                      | Steam Production Access Equip-Iatan 2 disallowance           | -\$94,423            | P-45                   | \$0                | -\$94,423                 | 99.5000%                           | \$0                                | -\$93,951                          |
| 46          | 316.000                      | Steam Prod. Misc Power Plant Equip.- Iatan 2                 | \$756,686            | P-46                   | \$0                | \$756,686                 | 99.5000%                           | \$0                                | \$752,903                          |
| 47          | 316.050                      | Steam Production Misc Power Plant Equip-Iatan 2 disallowance | -\$10,558            | P-47                   | \$0                | -\$10,558                 | 99.5000%                           | \$0                                | -\$10,505                          |
| 48          |                              | <b>TOTAL STEAM PRODUCTION - IATAN 2</b>                      | <b>\$202,170,084</b> |                        | <b>\$0</b>         | <b>\$202,170,084</b>      |                                    | <b>\$0</b>                         | <b>\$201,159,234</b>               |

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|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 49          |                              | TOTAL STEAM PRODUCTION   | \$792,675,723       |                        | \$1,708,019      | \$794,383,742             |                                    | \$0                                | \$790,411,823                      |
| 50          |                              | RETIREMENTS WORK IN PROGRESS-<br>STEAM                               |                     |                        |                  |                           |                                    |                                    |                                    |
| 51          |                              | Steam Production Salvage & Removal<br>Retirements not yet classified | \$0                 | P-51                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 52          |                              | TOTAL RETIREMENTS WORK IN<br>PROGRESS- STEAM                         | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 53          |                              | NUCLEAR PRODUCTION   |                     |                        |                  |                           |                                    |                                    |                                    |
| 54          |                              | TOTAL NUCLEAR PRODUCTION   | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 55          |                              | HYDRAULIC PRODUCTION   |                     |                        |                  |                           |                                    |                                    |                                    |
| 56          |                              | TOTAL HYDRAULIC PRODUCTION   | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 57          |                              | OTHER PRODUCTION   |                     |                        |                  |                           |                                    |                                    |                                    |
| 58          |                              | OTHER PRODUCTION - NEVADA  |                     |                        |                  |                           |                                    |                                    |                                    |
| 59          | 340.000                      | Other Production Land Elec - Nevada                                  | \$59,905            | P-59                   | \$0              | \$59,905                  | 99.5000%                           | \$0                                | \$59,605                           |
| 60          | 341.000                      | Other Prod. Structures Elec-Nevada                                   | \$297,862           | P-60                   | \$0              | \$297,862                 | 99.5000%                           | \$0                                | \$296,373                          |
| 61          | 342.000                      | Other Prod. Fuel Holders Elec- Nevada                                | \$743,632           | P-61                   | \$0              | \$743,632                 | 99.5000%                           | \$0                                | \$739,914                          |
| 62          | 343.000                      | Other Prod. Prime Movers - Nevada                                    | \$935,801           | P-62                   | \$0              | \$935,801                 | 99.5000%                           | \$0                                | \$931,122                          |
| 63          | 344.000                      | Other Prod. Generators Elec - Nevada                                 | \$629,112           | P-63                   | \$0              | \$629,112                 | 99.5000%                           | \$0                                | \$625,966                          |
| 64          | 345.000                      | Other Prod. Access Eq - Elec - Nevada                                | \$480,423           | P-64                   | \$0              | \$480,423                 | 99.5000%                           | \$0                                | \$478,021                          |
| 65          |                              | TOTAL OTHER PRODUCTION - NEVADA                                      | \$3,146,735         |                        | \$0              | \$3,146,735               |                                    | \$0                                | \$3,131,001                        |
| 66          |                              | OTHER PROD - RALPH GREEN   |                     |                        |                  |                           |                                    |                                    |                                    |
| 67          | 340.000                      | Other Production Land Elec- RG                                       | \$0                 | P-67                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 68          | 341.000                      | Other Prod. Structures Elec - RG                                     | \$0                 | P-68                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 69          | 342.000                      | Other Prod. Fuel Holders Elec - RG                                   | \$0                 | P-69                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 70          | 343.000                      | Other Prod. Prime Movers - RG  | \$0                 | P-70                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 71          | 344.000                      | Other Prod. Generators Elec - RG                                     | \$0                 | P-71                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 72          | 345.000                      | Other Prod. Access. Elec - RG  | \$0                 | P-72                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 73          | 346.000                      | Other Prod. Misc Plant - RG  | \$0                 | P-73                   | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 74          |                              | TOTAL OTHER PROD - RALPH GREEN                                       | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 75          |                              | OTHER PROD - GREENWOOD   |                     |                        |                  |                           |                                    |                                    |                                    |
| 76          | 340.000                      | Other Production Land Elec -<br>Greenwood                            | \$233,662           | P-76                   | \$0              | \$233,662                 | 99.5000%                           | \$0                                | \$232,494                          |
| 77          | 341.000                      | Other Prod. Structures Elec - GW                                     | \$3,059,811         | P-77                   | \$0              | \$3,059,811               | 99.5000%                           | \$0                                | \$3,044,512                        |
| 78          | 342.000                      | Other Prod. Fuel Holders Elec. GW                                    | \$3,540,008         | P-78                   | \$0              | \$3,540,008               | 99.5000%                           | \$0                                | \$3,522,308                        |
| 79          | 343.000                      | Other Prod. Prime Movers - GW  | \$34,999,801        | P-79                   | \$0              | \$34,999,801              | 99.5000%                           | \$0                                | \$34,824,802                       |
| 80          | 344.000                      | Other Prod. Generators Elec - GW                                     | \$8,868,630         | P-80                   | \$0              | \$8,868,630               | 99.5000%                           | \$0                                | \$8,824,287                        |
| 81          | 345.000                      | Other Prod. Access Elec - GW   | \$6,793,816         | P-81                   | \$0              | \$6,793,816               | 99.5000%                           | \$0                                | \$6,759,847                        |
| 82          | 346.000                      | Other Prod. Misc Plant - GW  | \$19,008            | P-82                   | \$0              | \$19,008                  | 99.5000%                           | \$0                                | \$18,913                           |
| 83          |                              | TOTAL OTHER PROD - GREENWOOD   | \$57,514,736        |                        | \$0              | \$57,514,736              |                                    | \$0                                | \$57,227,163                       |
| 84          |                              | OTHER PROD SOUTH HARPER  |                     |                        |                  |                           |                                    |                                    |                                    |
| 85          | 340.000                      | Other Production Land - SH   | \$1,034,874         | P-85                   | \$0              | \$1,034,874               | 99.5000%                           | \$0                                | \$1,029,700                        |
| 86          | 341.000                      | Other Prod Structures - SH   | \$10,884,973        | P-86                   | \$0              | \$10,884,973              | 99.5000%                           | \$0                                | \$10,830,548                       |
| 87          | 342.000                      | Other Prod. Fuel Holders - SH  | \$4,004,628         | P-87                   | \$0              | \$4,004,628               | 99.5000%                           | \$0                                | \$3,984,605                        |
| 88          | 343.000                      | Other Prod. Prime Movers - SH  | \$68,663,289        | P-88                   | \$0              | \$68,663,289              | 99.5000%                           | \$0                                | \$68,319,973                       |
| 89          | 344.000                      | Other Prod. Generators - SH  | \$19,323,169        | P-89                   | \$0              | \$19,323,169              | 99.5000%                           | \$0                                | \$19,226,553                       |
| 90          | 345.000                      | Other Prod. Access Elec Eq - SH                                      | \$17,148,919        | P-90                   | \$0              | \$17,148,919              | 99.5000%                           | \$0                                | \$17,063,174                       |
| 91          | 346.000                      | Other Prod. Misc Pwr Plt - SH  | \$210,611           | P-91                   | \$0              | \$210,611                 | 99.5000%                           | \$0                                | \$209,558                          |
| 92          |                              | TOTAL OTHER PROD SOUTH HARPER  | \$121,270,463       |                        | \$0              | \$121,270,463             |                                    | \$0                                | \$120,664,111                      |
| 93          |                              | OTHER PRODUCTION CROSSROADS  |                     |                        |                  |                           |                                    |                                    |                                    |
| 94          | 303.020                      | Misc Intangibles-Trans.-Crossroads                                   | \$9,584,651         | P-94                   | \$0              | \$9,584,651               | 99.5000%                           | \$0                                | \$9,536,728                        |
| 95          | 340.000                      | Other Production Land-Crossroads                                     | \$187,039           | P-95                   | \$0              | \$187,039                 | 99.5000%                           | \$0                                | \$186,104                          |
| 96          | 341.000                      | Other Production Structures-Crossroads                               | \$1,115,939         | P-96                   | \$0              | \$1,115,939               | 99.5000%                           | \$0                                | \$1,110,359                        |
| 97          | 342.000                      | Other Prod. Fuel Holders-Crossroads                                  | \$1,903,704         | P-97                   | \$0              | \$1,903,704               | 99.5000%                           | \$0                                | \$1,894,185                        |
| 98          | 343.000                      | Other Prod. Prime Movers-Crossroads                                  | \$35,275,138        | P-98                   | \$0              | \$35,275,138              | 99.5000%                           | \$0                                | \$35,098,762                       |
| 99          | 344.000                      | Other Prod. Generators-Crossroads                                    | \$7,408,554         | P-99                   | \$0              | \$7,408,554               | 99.5000%                           | \$0                                | \$7,371,511                        |

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|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 100         | 345.000                      | Other Prod. Acc Elec Eq.-Crossroads                                      | \$6,805,604         | P-100                  | \$0              | \$6,805,604               | 99.5000%                           | \$0                                | \$6,771,576                        |
| 101         | 346.000                      | Other Prod. Misc Pwr Plt-Crossroads                                      | \$57,268            | P-101                  | \$0              | \$57,268                  | 99.5000%                           | \$0                                | \$56,982                           |
| 102         |                              | TOTAL OTHER PRODUCTION<br>CROSSROADS                                     | \$62,337,897        |                        | \$0              | \$62,337,897              |                                    | \$0                                | \$62,026,207                       |
| 103         |                              | OTHER PRODUCTION KCI   |                     |                        |                  |                           |                                    |                                    |                                    |
| 104         | 340.000                      | Land & Land Rights-KCI   | \$33,191            | P-104                  | \$0              | \$33,191                  | 99.5000%                           | \$0                                | \$33,025                           |
| 105         | 341.000                      | Structures & Improvements-KCI  | \$403,201           | P-105                  | \$0              | \$403,201                 | 99.5000%                           | \$0                                | \$401,185                          |
| 106         | 342.000                      | Fuel Holders, Producers, and Access-<br>KCI                              | \$506,815           | P-106                  | \$0              | \$506,815                 | 99.5000%                           | \$0                                | \$504,281                          |
| 107         | 343.000                      | Prime Movers-KCI   | \$798,811           | P-107                  | \$0              | \$798,811                 | 99.5000%                           | \$0                                | \$794,817                          |
| 108         | 344.000                      | Generators-KCI   | \$1,267,078         | P-108                  | \$0              | \$1,267,078               | 99.5000%                           | \$0                                | \$1,260,743                        |
| 109         | 345.000                      | Access Electrical Equipment-KCI  | \$477,872           | P-109                  | \$0              | \$477,872                 | 99.5000%                           | \$0                                | \$475,483                          |
| 110         | 346.000                      | Misc. Power Plant Equipment-KCI  | \$0                 | P-110                  | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 111         |                              | Other Production Act 342 Salvage &<br>Removal Retirements not Classified | \$0                 | P-111                  | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 112         |                              | TOTAL OTHER PRODUCTION KCI   | \$3,486,968         |                        | \$0              | \$3,486,968               |                                    | \$0                                | \$3,469,534                        |
| 113         |                              | TOTAL OTHER PRODUCTION   | \$247,756,799       |                        | \$0              | \$247,756,799             |                                    | \$0                                | \$246,518,016                      |
| 114         |                              | RETIREMENTS WORK IN PROGRESS-<br>PRODUCTION                              |                     |                        |                  |                           |                                    |                                    |                                    |
| 115         |                              | Other Production-Salvage & Removal<br>Retirements not classified         | \$0                 | P-115                  | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 116         |                              | TOTAL RETIREMENTS WORK IN<br>PROGRESS-PRODUCTION                         | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 117         |                              | TOTAL PRODUCTION PLANT   | \$1,040,432,522     |                        | \$1,708,019      | \$1,042,140,541           |                                    | \$0                                | \$1,036,929,839                    |
| 118         |                              | TRANSMISSION PLANT   |                     |                        |                  |                           |                                    |                                    |                                    |
| 119         | 350.000                      | Transmission Land - Electric   | \$2,267,317         | P-119                  | \$0              | \$2,267,317               | 99.5000%                           | \$0                                | \$2,255,980                        |
| 120         | 350.040                      | Transmission Depreciable Land Rights                                     | \$12,498,092        | P-120                  | \$0              | \$12,498,092              | 99.5000%                           | \$0                                | \$12,435,602                       |
| 121         | 352.000                      | Transmission Structures and Imp.   | \$7,735,149         | P-121                  | \$0              | \$7,735,149               | 99.5000%                           | \$0                                | \$7,696,473                        |
| 122         | 353.000                      | Transmission Station Equipment   | \$112,182,103       | P-122                  | -\$1,708,019     | \$110,474,084             | 99.5000%                           | \$0                                | \$109,921,714                      |
| 123         | 353.001                      | Trans. Station Equip. Iatan 2  | \$1,166,447         | P-123                  | \$0              | \$1,166,447               | 99.5000%                           | \$0                                | \$1,160,615                        |
| 124         | 354.000                      | Transmission Towers and Fixtures   | \$323,639           | P-124                  | \$0              | \$323,639                 | 99.5000%                           | \$0                                | \$322,021                          |
| 125         | 355.000                      | Transmission Poles and Fixtures  | \$81,683,951        | P-125                  | \$0              | \$81,683,951              | 99.5000%                           | \$0                                | \$81,275,531                       |
| 126         | 356.000                      | Transmission Overhead Cond & Devices                                     | \$53,450,702        | P-126                  | \$0              | \$53,450,702              | 99.5000%                           | \$0                                | \$53,183,448                       |
| 127         | 358.000                      | Transmission Underground Cond & Dev.                                     | \$58,426            | P-127                  | \$0              | \$58,426                  | 99.5000%                           | \$0                                | \$58,134                           |
| 128         |                              | TOTAL TRANSMISSION PLANT   | \$271,365,826       |                        | -\$1,708,019     | \$269,657,807             |                                    | \$0                                | \$268,309,518                      |
| 129         |                              | RETIREMENTS WORK IN PROGRESS-<br>TRANSMISSION                            |                     |                        |                  |                           |                                    |                                    |                                    |
| 130         |                              | Transmission-Salvage & Removal-<br>Retirements                           | \$0                 | P-130                  | \$0              | \$0                       | 99.5000%                           | \$0                                | \$0                                |
| 131         |                              | TOTAL RETIREMENTS WORK IN PROGRESS-<br>TRANSMISSION                      | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 132         |                              | DISTRIBUTION PLANT   |                     |                        |                  |                           |                                    |                                    |                                    |
| 133         | 360.000                      | Distribution Land Electric   | \$4,936,754         | P-133                  | \$0              | \$4,936,754               | 99.5050%                           | \$0                                | \$4,912,317                        |
| 134         | 360.010                      | Distribution Depreciable Land Rights                                     | \$283,032           | P-134                  | \$0              | \$283,032                 | 99.5050%                           | \$0                                | \$281,631                          |
| 135         | 360.020                      | Distribution Land Leased   | \$22,228            | P-135                  | \$0              | \$22,228                  | 99.5050%                           | \$0                                | \$22,118                           |
| 136         | 361.000                      | Distribution Structures & Improvements                                   | \$9,475,128         | P-136                  | \$0              | \$9,475,128               | 99.5050%                           | \$0                                | \$9,428,226                        |
| 137         | 362.000                      | Distribution Station Equipment   | \$119,577,064       | P-137                  | \$0              | \$119,577,064             | 99.5050%                           | \$0                                | \$118,985,158                      |
| 138         | 364.000                      | Distribution Poles, Towers, & Fixtures                                   | \$154,108,339       | P-138                  | \$0              | \$154,108,339             | 99.5050%                           | \$0                                | \$153,345,503                      |
| 139         | 365.000                      | Distribution Overhead Conductors & Devices                               | \$111,150,312       | P-139                  | \$0              | \$111,150,312             | 99.5050%                           | \$0                                | \$110,600,118                      |
| 140         | 366.000                      | Distribution Underground Circuit   | \$48,981,062        | P-140                  | \$0              | \$48,981,062              | 99.5050%                           | \$0                                | \$48,738,606                       |
| 141         | 367.000                      | Distribution Underground Conductors &<br>Devices                         | \$112,725,085       | P-141                  | \$0              | \$112,725,085             | 99.5050%                           | \$0                                | \$112,167,096                      |
| 142         | 368.000                      | Distribution Line Transformers   | \$162,922,696       | P-142                  | \$0              | \$162,922,696             | 99.5050%                           | \$0                                | \$162,116,229                      |
| 143         | 369.010                      | Distribution Services Overhead   | \$14,029,385        | P-143                  | \$0              | \$14,029,385              | 99.5050%                           | \$0                                | \$13,959,940                       |
| 144         | 369.020                      | Distribution Services Underground  | \$50,720,223        | P-144                  | \$0              | \$50,720,223              | 99.5050%                           | \$0                                | \$50,469,158                       |
| 145         | 370.000                      | Distribution Meters Electric   | \$27,222,877        | P-145                  | \$0              | \$27,222,877              | 99.5050%                           | \$0                                | \$27,088,124                       |
| 146         | 370.010                      | Distribution Meters PURPA  | \$2,038,114         | P-146                  | \$0              | \$2,038,114               | 99.5050%                           | \$0                                | \$2,028,025                        |
| 147         | 371.000                      | Distribution Cust Prem Install   | \$14,537,698        | P-147                  | \$0              | \$14,537,698              | 99.5050%                           | \$0                                | \$14,465,736                       |
| 148         | 373.000                      | Distribution Street Light and Traffic Signal                             | \$31,445,968        | P-148                  | \$0              | \$31,445,968              | 99.5050%                           | \$0                                | \$31,290,310                       |
| 149         |                              | TOTAL DISTRIBUTION PLANT   | \$864,175,965       |                        | \$0              | \$864,175,965             |                                    | \$0                                | \$859,898,295                      |

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|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 150         |                              | RETIREMENT WORK IN PROGRESS - DISTRIBUTION                     |                     |                        |                  |                           |                                    |                                    |                                    |
| 151         |                              | Distribution- Salvage & Removal Retirements not yet classified | \$0                 | P-151                  | \$0              | \$0                       | 99.5050%                           | \$0                                | \$0                                |
| 152         |                              | TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION               | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 153         |                              | GENERAL PLANT  |                     |                        |                  |                           |                                    |                                    |                                    |
| 154         | 389.000                      | General Land Electric  | \$1,086,814         | P-154                  | \$0              | \$1,086,814               | 99.5020%                           | \$0                                | \$1,081,402                        |
| 155         | 390.000                      | General Structures & Improv. Electric                          | \$21,202,706        | P-155                  | \$0              | \$21,202,706              | 99.5020%                           | \$0                                | \$21,097,117                       |
| 156         | 391.000                      | General Office Furniture & Equipment                           | \$3,150,811         | P-156                  | -\$870,534       | \$2,280,277               | 99.5020%                           | \$0                                | \$2,268,921                        |
| 157         | 391.020                      | General Office Furniture - Computer                            | \$2,351,086         | P-157                  | -\$991,870       | \$1,359,216               | 99.5020%                           | \$0                                | \$1,352,447                        |
| 158         | 391.020                      | General Office Furniture-Computer-latan2                       | \$1,578             | P-158                  | \$0              | \$1,578                   | 99.5020%                           | \$0                                | \$1,570                            |
| 159         | 391.040                      | General Office Furniture - Software                            | \$549,734           | P-159                  | -\$183,463       | \$366,271                 | 99.5020%                           | \$0                                | \$364,447                          |
| 160         | 392.000                      | General Transportation Equip Autos                             | \$108,827           | P-160                  | \$0              | \$108,827                 | 99.5020%                           | \$0                                | \$108,285                          |
| 161         | 392.010                      | General Transportation Equip Light Trucks                      | \$1,134,048         | P-161                  | \$0              | \$1,134,048               | 99.5020%                           | \$0                                | \$1,128,400                        |
| 162         | 392.020                      | General Trans. Equip Heavy Trucks                              | \$8,490,623         | P-162                  | \$0              | \$8,490,623               | 99.5020%                           | \$0                                | \$8,448,340                        |
| 163         | 392.030                      | General Trans Equip-Tractors-elec                              | \$324,748           | P-163                  | \$0              | \$324,748                 | 99.5020%                           | \$0                                | \$323,131                          |
| 164         | 392.040                      | General Trans Equip Trailers                                   | \$784,320           | P-164                  | \$0              | \$784,320                 | 99.5020%                           | \$0                                | \$780,414                          |
| 165         | 392.050                      | General Trans Equip Medium Trucks                              | \$4,432,127         | P-165                  | \$0              | \$4,432,127               | 99.5020%                           | \$0                                | \$4,410,055                        |
| 166         | 392.050                      | General Trans Equip Med Trucks-latan 2                         | \$10,218            | P-166                  | \$0              | \$10,218                  | 99.5020%                           | \$0                                | \$10,167                           |
| 167         | 393.000                      | General Stores Equipment                                       | \$111,693           | P-167                  | -\$67,205        | \$44,488                  | 99.5020%                           | \$0                                | \$44,266                           |
| 168         | 394.000                      | General Tools Equipment  | \$4,566,807         | P-168                  | -\$921,229       | \$3,645,578               | 99.5020%                           | \$0                                | \$3,627,423                        |
| 169         | 395.000                      | General Laboratory Equipment                                   | \$2,841,103         | P-169                  | -\$242,414       | \$2,598,689               | 99.5020%                           | \$0                                | \$2,585,748                        |
| 170         | 396.000                      | General Power Operated Equipment                               | \$3,895,957         | P-170                  | \$0              | \$3,895,957               | 99.5020%                           | \$0                                | \$3,876,555                        |
| 171         | 397.000                      | General Communication Equipment                                | \$23,041,448        | P-171                  | -\$130,431       | \$22,911,017              | 99.5020%                           | \$0                                | \$22,796,920                       |
| 172         | 398.000                      | General Misc Equipment   | \$175,788           | P-172                  | -\$40,761        | \$135,027                 | 99.5020%                           | \$0                                | \$134,355                          |
| 173         |                              | TOTAL GENERAL PLANT  | \$78,260,436        |                        | -\$3,447,907     | \$74,812,529              |                                    | \$0                                | \$74,439,963                       |
| 174         |                              | RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT                      |                     |                        |                  |                           |                                    |                                    |                                    |
| 175         |                              | General Plant-Salvage & Removal-Retirements not classified     | \$0                 | P-175                  | \$0              | \$0                       | 99.5020%                           | \$0                                | \$0                                |
| 176         |                              | TOTAL RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT                | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |
| 177         |                              | ECORP PLANT  |                     |                        |                  |                           |                                    |                                    |                                    |
| 178         | 303.020                      | Miscellaneous Intangibles-Cap Softwr-5 yr                      | \$644,635           | P-178                  | \$0              | \$644,635                 | 99.5020%                           | \$0                                | \$641,425                          |
| 179         | 389.000                      | General Land Electric-Raytown                                  | \$28,789            | P-179                  | \$0              | \$28,789                  | 99.5020%                           | \$0                                | \$28,646                           |
| 180         | 390.000                      | General Structures & Improve-Raytown                           | \$8,824,249         | P-180                  | \$0              | \$8,824,249               | 99.5020%                           | \$0                                | \$8,780,304                        |
| 181         | 390.050                      | General Struct. Leasehold Improvements                         | \$0                 | P-181                  | \$0              | \$0                       | 99.5020%                           | \$0                                | \$0                                |
| 182         | 391.000                      | General Office Furn. & Equipment-ECORP                         | \$1,609,739         | P-182                  | -\$18,400        | \$1,591,339               | 99.5020%                           | \$0                                | \$1,583,414                        |
| 183         | 391.000                      | General Office Furn.-Raytown                                   | \$2,242,063         | P-183                  | \$0              | \$2,242,063               | 99.5020%                           | \$0                                | \$2,230,898                        |
| 184         | 391.020                      | General Office Furniture-Computer-ECORP                        | \$3,469,161         | P-184                  | -\$582,797       | \$2,886,364               | 99.5020%                           | \$0                                | \$2,871,990                        |
| 185         | 391.020                      | General Office Furn Comp-Raytown                               | \$2,926,054         | P-185                  | \$0              | \$2,926,054               | 99.5020%                           | \$0                                | \$2,911,482                        |
| 186         | 391.040                      | General Office Furniture Software-ECORP                        | \$14,017,661        | P-186                  | -\$7,558,536     | \$6,459,125               | 99.5020%                           | \$0                                | \$6,426,959                        |
| 187         | 391.040                      | General Office Furn Software-Raytown                           | \$1,462,867         | P-187                  | \$0              | \$1,462,867               | 99.5020%                           | \$0                                | \$1,455,582                        |
| 188         | 392.020                      | General Trans Heavy Trucks-Elec                                | \$0                 | P-188                  | \$0              | \$0                       | 99.5020%                           | \$0                                | \$0                                |
| 189         | 392.040                      | General Trans. Trailers Electric                               | \$0                 | P-189                  | \$0              | \$0                       | 99.5020%                           | \$0                                | \$0                                |
| 190         | 393.000                      | General Stores Equipment-ECORP                                 | \$7,882             | P-190                  | \$0              | \$7,882                   | 99.5020%                           | \$0                                | \$7,843                            |
| 191         | 394.000                      | General Tools-Electric- Raytown                                | \$17,699            | P-191                  | \$0              | \$17,699                  | 99.5020%                           | \$0                                | \$17,611                           |
| 192         | 395.000                      | General Laboratory Equipment-ECORP                             | \$0                 | P-192                  | \$0              | \$0                       | 99.5020%                           | \$0                                | \$0                                |
| 193         | 396.000                      | General Power Operated Equip.-Raytown                          | \$16,610            | P-193                  | \$0              | \$16,610                  | 99.5020%                           | \$0                                | \$16,527                           |
| 194         | 397.000                      | General Communication Equipment-ECORP                          | \$298,501           | P-194                  | \$0              | \$298,501                 | 99.5020%                           | \$0                                | \$297,014                          |
| 195         | 397.000                      | General Communication-Raytown                                  | \$631,487           | P-195                  | \$0              | \$631,487                 | 99.5020%                           | \$0                                | \$628,342                          |
| 196         | 398.000                      | General Miscellaneous Equipment-ECORP                          | \$18,728            | P-196                  | \$0              | \$18,728                  | 99.5020%                           | \$0                                | \$18,635                           |
| 197         | 398.000                      | General Misc. Equipment-Raytown                                | \$36,714            | P-197                  | \$0              | \$36,714                  | 99.5020%                           | \$0                                | \$36,531                           |
| 198         |                              | TOTAL ECORP PLANT  | \$36,252,839        |                        | -\$8,159,733     | \$28,093,106              |                                    | \$0                                | \$27,953,203                       |
| 199         |                              | RETIREMENTS-WORK IN PROGRESS-ECORP                             |                     |                        |                  |                           |                                    |                                    |                                    |
| 200         |                              | ECORP-Salvage-Retirements not yet classified                   | \$0                 | P-200                  | \$0              | \$0                       | 99.5020%                           | \$0                                | \$0                                |
| 201         |                              | TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP                       | \$0                 |                        | \$0              | \$0                       |                                    | \$0                                | \$0                                |



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|-------------|------------------------------|---|------------------------|------------------------|----------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 202         |                              | UCU COMMON GENERAL PLANT                |                        |                        |                      |                           |                                    |                                    |                                    |
| 203         | 389.000                      | Land and Land Rights-UCU                | \$0                    | P-203                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 204         | 390.000                      | Structures and Improvements Owned-UCU   | \$0                    | P-204                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 205         | 390.051                      | Structures and Improvements Leased-UCU  | \$0                    | P-205                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 206         | 391.000                      | Gen Office Furniture & Equipment-UCU    | \$0                    | P-206                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 207         | 391.020                      | Gen Office Furniture-Computer-UCU       | \$0                    | P-207                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 208         | 391.040                      | Computer Software-UCU                   | \$0                    | P-208                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 209         | 391.050                      | Computer Software Developments-UCU      | \$0                    | P-209                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 210         | 392.000                      | Gen Transportation Equip-Auto-Elec-UCU  | \$0                    | P-210                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 211         | 392.050                      | Gen Transportation Equip Med Trucks-UCU | \$0                    | P-211                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 212         | 394.000                      | Tools, Shop and Garage Equipment-UCU    | \$0                    | P-212                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 213         | 395.000                      | Lab Equipment-UCU                       | \$0                    | P-213                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 214         | 397.000                      | Communications Equipment-UCU            | \$0                    | P-214                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 215         | 398.000                      | Miscellaneous Equipment-UCU             | \$0                    | P-215                  | \$0                  | \$0                       | 100.0000%                          | \$0                                | \$0                                |
| 216         |                              | TOTAL UCU COMMON GENERAL PLANT          | \$0                    |                        | \$0                  | \$0                       |                                    | \$0                                | \$0                                |
| 217         |                              | TOTAL PLANT IN SERVICE                  | <u>\$2,296,481,909</u> |                        | <u>-\$11,607,589</u> | <u>\$2,284,874,320</u>    |                                    | <u>\$0</u>                         | <u>\$2,273,495,325</u>             |

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| A<br>Plant<br>Adj.<br>Number | B<br>Plant In Service Adjustment Description   | C<br>Account<br>Number | D<br>Adjustment<br>Amount | E<br>Total<br>Adjustment<br>Amount | F<br>Jurisdictional<br>Adjustments | G<br>Total<br>Jurisdictional<br>Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| P-5                          | Misc Intang-Cap Softwr-5 yr - latan  | 303.020                |                           | \$51                               |                                    | \$0   |
|                              | 1. To mirror MPS adjustment for miscellaneous intangible software.(Gaskins)  |                        | \$51                      |                                    | \$0                                |   |
| P-24                         | Steam Prod Access Equip Elec - Jeffrey   | 315.000                |                           | \$1,708,019                        |                                    | \$0   |
|                              | 1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)   |                        | \$1,708,019               |                                    | \$0                                |   |
| P-122                        | Transmission Station Equipment   | 353.000                |                           | -\$1,708,019                       |                                    | \$0   |
|                              | 1. To transfer Jeffrey's Generator Step Up Transformer to Production updated through March 31, 2012(Gaskins)   |                        | -\$1,708,019              |                                    | \$0                                |   |
| P-156                        | General Office Furniture & Equipment   | 391.000                |                           | -\$870,534                         |                                    | \$0   |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$839,691                |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$30,843                 |                                    | \$0                                |   |
| P-157                        | General Office Furniture - Computer  | 391.020                |                           | -\$991,870                         |                                    | \$0   |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$989,708                |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$2,162                  |                                    | \$0                                |   |

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| A<br>Plant<br>Adj.<br>Number | B<br>Plant In Service Adjustment Description   | C<br>Account<br>Number | D<br>Adjustment<br>Amount | E<br>Total<br>Adjustment<br>Amount | F<br>Jurisdictional<br>Adjustments | G<br>Total<br>Jurisdictional<br>Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| P-159                        | <b>General Office Furniture - Software</b>   | 391.040                |                           | -\$183,463                         |                                    | \$0   |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$156,190                |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$27,273                 |                                    | \$0                                |   |
| P-167                        | <b>General Stores Equipment</b>  | 393.000                |                           | -\$67,205                          |                                    | \$0   |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$67,205                 |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | \$0                       |                                    | \$0                                |   |
| P-168                        | <b>General Tools Equipment</b>   | 394.000                |                           | -\$921,229                         |                                    | \$0   |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$869,991                |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$51,238                 |                                    | \$0                                |   |
| P-169                        | <b>General Laboratory Equipment</b>  | 395.000                |                           | -\$242,414                         |                                    | \$0   |

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| A<br>Plant<br>Adj.<br>Number | B<br>Plant In Service Adjustment Description   | C<br>Account<br>Number | D<br>Adjustment<br>Amount | E<br>Total<br>Adjustment<br>Amount | F<br>Jurisdictional<br>Adjustments | G<br>Total<br>Jurisdictional<br>Adjustments |
|------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$236,468                |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$5,946                  |                                    | \$0                                |   |
| P-171                        | <b>General Communication Equipment</b>   | <b>397.000</b>         |                           | <b>-\$130,431</b>                  |                                    | <b>\$0</b>                                  |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$130,431                |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | \$0                       |                                    | \$0                                |   |
| P-172                        | <b>General Misc Equipment</b>  | <b>398.000</b>         |                           | <b>-\$40,761</b>                   |                                    | <b>\$0</b>                                  |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$29,281                 |                                    | \$0                                |   |
|                              | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$11,480                 |                                    | \$0                                |   |
| P-182                        | <b>General Office Furn. &amp; Equipment-ECORP</b>  | <b>391.000</b>         |                           | <b>-\$18,400</b>                   |                                    | <b>\$0</b>                                  |
|                              | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$18,227                 |                                    | \$0                                |   |

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| A<br>Plant<br>Adj.<br>Number   | B<br>Plant In Service Adjustment Description   | C<br>Account<br>Number | D<br>Adjustment<br>Amount | E<br>Total<br>Adjustment<br>Amount | F<br>Jurisdictional<br>Adjustments | G<br>Total<br>Jurisdictional<br>Adjustments |
|--------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
|                                | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$173                    |                                    | \$0                                |   |
| P-184                          | General Office Furniture-Computer-ECORP  | 391.020                |                           | -\$582,797                         |                                    | \$0   |
|                                | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$439,316                |                                    | \$0                                |   |
|                                | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$143,481                |                                    | \$0                                |   |
| P-186                          | General Office Furniture Software-ECORP  | 391.040                |                           | -\$7,558,536                       |                                    | \$0   |
|                                | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$5,851,189              |                                    | \$0                                |   |
|                                | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$1,707,347              |                                    | \$0                                |   |
| <b>Total Plant Adjustments</b> |  |                        |                           | <b>-\$11,607,589</b>               |                                    | <b>\$0</b>                                  |

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| Line Number | A<br>Account Number | B<br>Plant Account Description                             | C<br>MO Adjusted Jurisdictional | D<br>Depreciation Rate | E<br>Depreciation Expense |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 1           |                     | <b>INTANGIBLE PLANT</b>                                    |                                 |                        |                           |
| 2           | 301.000             | Intangible Plant Organization Electric                     | \$21,556                        | 0.00%                  | \$0                       |
| 3           | 303.010             | Miscellaneous Intangibles (Like 353)                       | \$603,305                       | 0.00%                  | \$0                       |
| 4           | 303.020             | Miscl Intang Plt - Cap Software 5 yr                       | \$5,339,646                     | 0.00%                  | \$0                       |
| 5           | 303.020             | Misc Intang-Cap Softwr-5 yr - Iatan                        | \$0                             | 0.00%                  | \$0                       |
| 6           |                     | <b>TOTAL PLANT INTANGIBLE</b>                              | <b>\$5,964,507</b>              |                        | <b>\$0</b>                |
| 7           |                     | <b>PRODUCTION PLANT</b>                                    |                                 |                        |                           |
| 8           |                     | <b>STEAM PRODUCTION</b>                                    |                                 |                        |                           |
| 9           |                     | <b>STEAM PRODUCTION - SIBLEY</b>                           |                                 |                        |                           |
| 10          | 310.000             | Steam Production Land Elec-Sibley                          | \$394,722                       | 0.00%                  | \$0                       |
| 11          | 311.000             | Steam Prod Structures Elec - Sibley                        | \$45,078,824                    | 1.87%                  | \$842,974                 |
| 12          | 312.000             | Steam Prod Boiler Plant Elec- Sibley                       | \$170,155,801                   | 2.19%                  | \$3,726,412               |
| 13          | 312.020             | Steam Prod Boiler AQC Elec- Sibley                         | \$108,123,413                   | 2.19%                  | \$2,367,903               |
| 14          | 314.000             | Steam Prod Turbogenerator - Sibley                         | \$61,757,244                    | 2.33%                  | \$1,438,944               |
| 15          | 315.000             | Steam Prod Access Equip Elec - Sibley                      | \$16,310,307                    | 2.40%                  | \$391,447                 |
| 16          | 316.000             | Steam Prod Misc Plant Equip- Sibley                        | \$1,400,115                     | 2.50%                  | \$35,003                  |
| 17          |                     | <b>TOTAL STEAM PRODUCTION - SIBLEY</b>                     | <b>\$403,220,426</b>            |                        | <b>\$8,802,683</b>        |
| 18          |                     | <b>STEAM PRODUCTION - JEFFREY</b>                          |                                 |                        |                           |
| 19          | 310.000             | Steam Production Land Elec- Jeffrey                        | \$355,300                       | 0.00%                  | \$0                       |
| 20          | 311.000             | Steam Prod Structures Elec - Jeffrey                       | \$20,468,095                    | 1.87%                  | \$382,753                 |
| 21          | 312.000             | Steam Prod Boiler Elec - Jeffrey                           | \$59,637,453                    | 2.10%                  | \$1,252,387               |
| 22          | 312.020             | Steam Prod Boiler AQC Elec - Jeffrey                       | \$47,368,091                    | 2.10%                  | \$994,730                 |
| 23          | 314.000             | Steam Prod Turbogenerator - Jeffrey                        | \$19,412,265                    | 2.31%                  | \$448,423                 |
| 24          | 315.000             | Steam Prod Access Equip Elec - Jeffrey                     | \$8,520,429                     | 2.37%                  | \$201,934                 |
| 25          | 315.000             | Steam Prod - Jeffrey GSU's                                 | \$0                             | 2.37%                  | \$0                       |
| 26          | 316.000             | Steam Prod Misc Plant Equip - Jeffrey                      | \$2,379,541                     | 2.59%                  | \$61,630                  |
| 27          |                     | <b>TOTAL STEAM PRODUCTION - JEFFREY</b>                    | <b>\$158,141,174</b>            |                        | <b>\$3,341,857</b>        |
| 28          |                     | <b>STEAM PRODUCTION - IATAN COMMON</b>                     |                                 |                        |                           |
| 29          | 311.000             | Steam Production Struct- Iatan Common                      | \$6,943,812                     | 1.87%                  | \$129,849                 |
| 30          | 312.000             | Steam Boiler Plant - Iatan Common                          | \$19,794,969                    | 2.19%                  | \$433,510                 |
| 31          | 314.000             | Steam Turbogenerator - Iatan Common                        | \$550,179                       | 2.33%                  | \$12,819                  |
| 32          | 315.000             | Steam Access Equip - Iatan Common                          | \$577,478                       | 2.40%                  | \$13,859                  |
| 33          | 316.000             | Steam Production Misc. Power Plant Equip-Elec Iatan Common | \$24,551                        | 2.59%                  | \$636                     |

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| Line Number | A<br>Account Number | B<br>Plant Account Description                                    | C<br>MO Adjusted Jurisdictional | D<br>Depreciation Rate | E<br>Depreciation Expense |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|
| 34          |                     | TOTAL STEAM PRODUCTION - IATAN COMMON                             | \$27,890,989                    |                        | \$590,673                 |
| 35          |                     | STEAM PRODUCTION - IATAN 2  |                                 |                        |                           |
| 36          | 303.020             | Misc Intang-Cap Software -5yr - Iatan 2                           | \$52,853                        | 0.00%                  | \$0                       |
| 37          | 303.100             | Misc Iatan-Iatan Hwy & Bridge - Iatan 2                           | \$385,219                       | 0.00%                  | \$0                       |
| 38          | 311.000             | Steam Production Structures-Iatan 2                               | \$21,710,281                    | 1.87%                  | \$405,982                 |
| 39          | 311.050             | Steam production structures-Iatan 2 disallowance                  | -\$282,954                      | 1.87%                  | -\$5,291                  |
| 40          | 312.000             | Steam Prod. Boiler Plant Equip-Iatan 2                            | \$154,131,879                   | 2.19%                  | \$3,375,488               |
| 41          | 312.050             | Steam Production Boiler Plant Equip-Iatan 2 disallowance          | -\$2,033,453                    | 2.19%                  | -\$44,533                 |
| 42          | 314.000             | Steam Prod. Turbogenerator-Iatan 2                                | \$19,993,580                    | 2.33%                  | \$465,850                 |
| 43          | 314.050             | Steam Production Turbogenerator-Iatan 2 disallowance              | -\$281,133                      | 2.33%                  | -\$6,550                  |
| 44          | 315.000             | Steam Prod. Access Equip.- Iatan 2                                | \$6,834,515                     | 2.40%                  | \$164,028                 |
| 45          | 315.050             | Steam Production Access Equip-Iatan 2 disallowance                | -\$93,951                       | 2.40%                  | -\$2,255                  |
| 46          | 316.000             | Steam Prod. Misc Power Plant Equip.- Iatan 2                      | \$752,903                       | 2.50%                  | \$18,823                  |
| 47          | 316.050             | Steam Production Misc Power Plant Equip-Iatan 2 disallowance      | -\$10,505                       | 2.50%                  | -\$263                    |
| 48          |                     | TOTAL STEAM PRODUCTION - IATAN 2                                  | \$201,159,234                   |                        | \$4,371,279               |
| 49          |                     | TOTAL STEAM PRODUCTION  | \$790,411,823                   |                        | \$17,106,492              |
| 50          |                     | RETIREMENTS WORK IN PROGRESS-STEAM                                |                                 |                        |                           |
| 51          |                     | Steam Production Salvage & Removal Retirements not yet classified | \$0                             | 0.00%                  | \$0                       |
| 52          |                     | TOTAL RETIREMENTS WORK IN PROGRESS- STEAM                         | \$0                             |                        | \$0                       |
| 53          |                     | NUCLEAR PRODUCTION  |                                 |                        |                           |
| 54          |                     | TOTAL NUCLEAR PRODUCTION  | \$0                             |                        | \$0                       |
| 55          |                     | HYDRAULIC PRODUCTION  |                                 |                        |                           |
| 56          |                     | TOTAL HYDRAULIC PRODUCTION  | \$0                             |                        | \$0                       |
| 57          |                     | OTHER PRODUCTION  |                                 |                        |                           |
| 58          |                     | OTHER PRODUCTION - NEVADA   |                                 |                        |                           |
| 59          | 340.000             | Other Production Land Elec - Nevada                               | \$59,605                        | 0.00%                  | \$0                       |
| 60          | 341.000             | Other Prod. Structures Elec-Nevada                                | \$296,373                       | 1.75%                  | \$5,187                   |

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| Line Number | A<br>Account Number | B<br>Plant Account Description         | C<br>MO Adjusted Jurisdictional | D<br>Depreciation Rate | E<br>Depreciation Expense |
|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 61          | 342.000             | Other Prod. Fuel Holders Elec- Nevada  | \$739,914                       | 3.09%                  | \$22,863                  |
| 62          | 343.000             | Other Prod. Prime Movers - Nevada      | \$931,122                       | 4.81%                  | \$44,787                  |
| 63          | 344.000             | Other Prod. Generators Elec - Nevada   | \$625,966                       | 3.80%                  | \$23,787                  |
| 64          | 345.000             | Other Prod. Access Eq - Elec - Nevada  | \$478,021                       | 2.85%                  | \$13,624                  |
| 65          |                     | <b>TOTAL OTHER PRODUCTION - NEVADA</b> | <b>\$3,131,001</b>              |                        | <b>\$110,248</b>          |
| 66          |                     | <b>OTHER PROD - RALPH GREEN</b>        |                                 |                        |                           |
| 67          | 340.000             | Other Production Land Elec- RG         | \$0                             | 0.00%                  | \$0                       |
| 68          | 341.000             | Other Prod. Structures Elec - RG       | \$0                             | 1.75%                  | \$0                       |
| 69          | 342.000             | Other Prod. Fuel Holders Elec - RG     | \$0                             | 3.09%                  | \$0                       |
| 70          | 343.000             | Other Prod. Prime Movers - RG          | \$0                             | 4.81%                  | \$0                       |
| 71          | 344.000             | Other Prod. Generators Elec - RG       | \$0                             | 3.80%                  | \$0                       |
| 72          | 345.000             | Other Prod. Access. Elec - RG          | \$0                             | 2.85%                  | \$0                       |
| 73          | 346.000             | Other Prod. Misc Plant - RG            | \$0                             | 3.57%                  | \$0                       |
| 74          |                     | <b>TOTAL OTHER PROD - RALPH GREEN</b>  | <b>\$0</b>                      |                        | <b>\$0</b>                |
| 75          |                     | <b>OTHER PROD - GREENWOOD</b>          |                                 |                        |                           |
| 76          | 340.000             | Other Production Land Elec - Greenwood | \$232,494                       | 0.00%                  | \$0                       |
| 77          | 341.000             | Other Prod. Structures Elec - GW       | \$3,044,512                     | 1.75%                  | \$53,279                  |
| 78          | 342.000             | Other Prod. Fuel Holders Elec. GW      | \$3,522,308                     | 3.09%                  | \$108,839                 |
| 79          | 343.000             | Other Prod. Prime Movers - GW          | \$34,824,802                    | 4.81%                  | \$1,675,073               |
| 80          | 344.000             | Other Prod. Generators Elec - GW       | \$8,824,287                     | 3.80%                  | \$335,323                 |
| 81          | 345.000             | Other Prod. Access Elec - GW           | \$6,759,847                     | 2.85%                  | \$192,656                 |
| 82          | 346.000             | Other Prod. Misc Plant - GW            | \$18,913                        | 3.57%                  | \$675                     |
| 83          |                     | <b>TOTAL OTHER PROD - GREENWOOD</b>    | <b>\$57,227,163</b>             |                        | <b>\$2,365,845</b>        |
| 84          |                     | <b>OTHER PROD SOUTH HARPER</b>         |                                 |                        |                           |
| 85          | 340.000             | Other Production Land - SH             | \$1,029,700                     | 0.00%                  | \$0                       |
| 86          | 341.000             | Other Prod Structures - SH             | \$10,830,548                    | 1.75%                  | \$189,535                 |
| 87          | 342.000             | Other Prod. Fuel Holders - SH          | \$3,984,605                     | 3.09%                  | \$123,124                 |
| 88          | 343.000             | Other Prod. Prime Movers - SH          | \$68,319,973                    | 4.81%                  | \$3,286,191               |
| 89          | 344.000             | Other Prod. Generators - SH            | \$19,226,553                    | 3.80%                  | \$730,609                 |
| 90          | 345.000             | Other Prod. Access Elec Eq - SH        | \$17,063,174                    | 2.85%                  | \$486,300                 |
| 91          | 346.000             | Other Prod. Misc Pwr Plt - SH          | \$209,558                       | 3.57%                  | \$7,481                   |
| 92          |                     | <b>TOTAL OTHER PROD SOUTH HARPER</b>   | <b>\$120,664,111</b>            |                        | <b>\$4,823,240</b>        |
| 93          |                     | <b>OTHER PRODUCTION CROSSROADS</b>     |                                 |                        |                           |
| 94          | 303.020             | Misc Intangibles-Trans.-Crossroads     | \$9,536,728                     | 0.00%                  | \$0                       |
| 95          | 340.000             | Other Production Land-Crossroads       | \$186,104                       | 0.00%                  | \$0                       |
| 96          | 341.000             | Other Production Structures-Crossroads | \$1,110,359                     | 1.75%                  | \$19,431                  |
| 97          | 342.000             | Other Prod. Fuel Holders-Crossroads    | \$1,894,185                     | 3.09%                  | \$58,530                  |
| 98          | 343.000             | Other Prod. Prime Movers-Crossroads    | \$35,098,762                    | 4.81%                  | \$1,688,250               |
| 99          | 344.000             | Other Prod. Generators-Crossroads      | \$7,371,511                     | 3.80%                  | \$280,117                 |
| 100         | 345.000             | Other Prod. Acc Elec Eq.-Crossroads    | \$6,771,576                     | 2.85%                  | \$192,990                 |



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| Line Number | A<br>Account Number | B<br>Plant Account Description  | C<br>MO Adjusted Jurisdictional | D<br>Depreciation Rate | E<br>Depreciation Expense |
|-------------|---------------------|---|---------------------------------|------------------------|---------------------------|
| 101         | 346.000             | Other Prod. Misc Pwr Plt-Crossroads                                   | \$56,982                        | 3.57%                  | \$2,034                   |
| 102         |                     | TOTAL OTHER PRODUCTION CROSSROADS                                     | \$62,026,207                    |                        | \$2,241,352               |
| 103         |                     | OTHER PRODUCTION KCI  |                                 |                        |                           |
| 104         | 340.000             | Land & Land Rights-KCI  | \$33,025                        | 0.00%                  | \$0                       |
| 105         | 341.000             | Structures & Improvements-KCI   | \$401,185                       | 2.63%                  | \$10,551                  |
| 106         | 342.000             | Fuel Holders, Producers, and Access-KCI                               | \$504,281                       | 2.63%                  | \$13,263                  |
| 107         | 343.000             | Prime Movers-KCI  | \$794,817                       | 2.63%                  | \$20,904                  |
| 108         | 344.000             | Generators-KCI  | \$1,260,743                     | 2.63%                  | \$33,158                  |
| 109         | 345.000             | Access Electrical Equipment-KCI                                       | \$475,483                       | 2.63%                  | \$12,505                  |
| 110         | 346.000             | Misc. Power Plant Equipment-KCI                                       | \$0                             | 2.63%                  | \$0                       |
| 111         |                     | Other Production Act 342 Salvage & Removal Retirements not Classified | \$0                             | 0.00%                  | \$0                       |
| 112         |                     | TOTAL OTHER PRODUCTION KCI  | \$3,469,534                     |                        | \$90,381                  |
| 113         |                     | TOTAL OTHER PRODUCTION  | \$246,518,016                   |                        | \$9,631,066               |
| 114         |                     | RETIREMENTS WORK IN PROGRESS-PRODUCTION                               |                                 |                        |                           |
| 115         |                     | Other Production-Salvage & Removal Retirements not classified         | \$0                             | 0.00%                  | \$0                       |
| 116         |                     | TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION                         | \$0                             |                        | \$0                       |
| 117         |                     | TOTAL PRODUCTION PLANT  | \$1,036,929,839                 |                        | \$26,737,558              |
| 118         |                     | TRANSMISSION PLANT  |                                 |                        |                           |
| 119         | 350.000             | Transmission Land - Electric  | \$2,255,980                     | 0.00%                  | \$0                       |
| 120         | 350.040             | Transmission Depreciable Land Rights                                  | \$12,435,602                    | 0.00%                  | \$0                       |
| 121         | 352.000             | Transmission Structures and Imp.                                      | \$7,696,473                     | 1.83%                  | \$140,845                 |
| 122         | 353.000             | Transmission Station Equipment  | \$109,921,714                   | 1.70%                  | \$1,868,669               |
| 123         | 353.001             | Trans. Station Equip. Iatan 2   | \$1,160,615                     | 1.70%                  | \$19,730                  |
| 124         | 354.000             | Transmission Towers and Fixtures                                      | \$322,021                       | 1.85%                  | \$5,957                   |
| 125         | 355.000             | Transmission Poles and Fixtures                                       | \$81,275,531                    | 2.93%                  | \$2,381,373               |
| 126         | 356.000             | Transmission Overhead Cond & Devices                                  | \$53,183,448                    | 2.32%                  | \$1,233,856               |
| 127         | 358.000             | Transmission Underground Cond & Dev.                                  | \$58,134                        | 2.49%                  | \$1,448                   |
| 128         |                     | TOTAL TRANSMISSION PLANT  | \$268,309,518                   |                        | \$5,651,878               |
| 129         |                     | RETIREMENTS WORK IN PROGRESS-TRANSMISSION                             |                                 |                        |                           |
| 130         |                     | Transmission-Salvage & Removal-Retirements                            | \$0                             | 0.00%                  | \$0                       |
| 131         |                     | TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION                       | \$0                             |                        | \$0                       |

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|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 132         |                     | DISTRIBUTION PLANT   |                                 |                        |                           |
| 133         | 360.000             | Distribution Land Electric                                     | \$4,912,317                     | 0.00%                  | \$0                       |
| 134         | 360.010             | Distribution Depreciable Land Rights                           | \$281,631                       | 0.00%                  | \$0                       |
| 135         | 360.020             | Distribution Land Leased                                       | \$22,118                        | 0.00%                  | \$0                       |
| 136         | 361.000             | Distribution Structures & Improvements                         | \$9,428,226                     | 1.61%                  | \$151,794                 |
| 137         | 362.000             | Distribution Station Equipment                                 | \$118,985,158                   | 2.08%                  | \$2,474,891               |
| 138         | 364.000             | Distribution Poles, Towers, & Fixtures                         | \$153,345,503                   | 3.89%                  | \$5,965,140               |
| 139         | 365.000             | Distribution Overhead Conductors & Devices                     | \$110,600,118                   | 2.18%                  | \$2,411,083               |
| 140         | 366.000             | Distribution Underground Circuit                               | \$48,738,606                    | 1.70%                  | \$828,556                 |
| 141         | 367.000             | Distribution Underground Conductors & Devices                  | \$112,167,096                   | 2.49%                  | \$2,792,961               |
| 142         | 368.000             | Distribution Line Transformers                                 | \$162,116,229                   | 3.45%                  | \$5,593,010               |
| 143         | 369.010             | Distribution Services Overhead                                 | \$13,959,940                    | 3.64%                  | \$508,142                 |
| 144         | 369.020             | Distribution Services Underground                              | \$50,469,158                    | 3.05%                  | \$1,539,309               |
| 145         | 370.000             | Distribution Meters Electric                                   | \$27,088,124                    | 2.00%                  | \$541,762                 |
| 146         | 370.010             | Distribution Meters PURPA                                      | \$2,028,025                     | 7.14%                  | \$144,801                 |
| 147         | 371.000             | Distribution Cust Prem Install                                 | \$14,465,736                    | 5.12%                  | \$740,646                 |
| 148         | 373.000             | Distribution Street Light and Traffic Signal                   | \$31,290,310                    | 3.18%                  | \$995,032                 |
| 149         |                     | TOTAL DISTRIBUTION PLANT                                       | \$859,898,295                   |                        | \$24,687,127              |
| 150         |                     | RETIREMENT WORK IN PROGRESS - DISTRIBUTION                     |                                 |                        |                           |
| 151         |                     | Distribution- Salvage & Removal Retirements not yet classified | \$0                             | 0.00%                  | \$0                       |
| 152         |                     | TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION               | \$0                             |                        | \$0                       |
| 153         |                     | GENERAL PLANT  |                                 |                        |                           |
| 154         | 389.000             | General Land Electric  | \$1,081,402                     | 0.00%                  | \$0                       |
| 155         | 390.000             | General Structures & Improv. Electric                          | \$21,097,117                    | 2.73%                  | \$575,951                 |
| 156         | 391.000             | General Office Furniture & Equipment                           | \$2,268,921                     | 5.00%                  | \$113,446                 |
| 157         | 391.020             | General Office Furniture - Computer                            | \$1,352,447                     | 12.50%                 | \$169,056                 |
| 158         | 391.020             | General Office Furniture-Computer-latan2                       | \$1,570                         | 12.50%                 | \$196                     |
| 159         | 391.040             | General Office Furniture - Software                            | \$364,447                       | 11.11%                 | \$40,490                  |
| 160         | 392.000             | General Transportation Equip Autos                             | \$108,285                       | 11.25%                 | \$12,182                  |
| 161         | 392.010             | General Transportation Equip Light Trucks                      | \$1,128,400                     | 11.25%                 | \$126,945                 |
| 162         | 392.020             | General Trans. Equip Heavy Trucks                              | \$8,448,340                     | 11.25%                 | \$950,438                 |
| 163         | 392.030             | General Trans Equip-Tractors-elec                              | \$323,131                       | 11.25%                 | \$36,352                  |
| 164         | 392.040             | General Trans Equip Trailers                                   | \$780,414                       | 11.25%                 | \$87,797                  |
| 165         | 392.050             | General Trans Equip Medium Trucks                              | \$4,410,055                     | 11.25%                 | \$496,131                 |
| 166         | 392.050             | General Trans Equip Med Trucks-latan 2                         | \$10,167                        | 11.25%                 | \$1,144                   |
| 167         | 393.000             | General Stores Equipment                                       | \$44,266                        | 4.00%                  | \$1,771                   |
| 168         | 394.000             | General Tools Equipment  | \$3,627,423                     | 4.00%                  | \$145,097                 |
| 169         | 395.000             | General Laboratory Equipment                                   | \$2,585,748                     | 3.30%                  | \$85,330                  |

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|-------------|---------------------|--|---------------------------------|------------------------|---------------------------|
| 170         | 396.000             | General Power Operated Equipment                               | \$3,876,555                     | 4.45%                  | \$172,507                 |
| 171         | 397.000             | General Communication Equipment                                | \$22,796,920                    | 3.70%                  | \$843,486                 |
| 172         | 398.000             | General Misc Equipment   | \$134,355                       | 4.00%                  | \$5,374                   |
| 173         |                     | <b>TOTAL GENERAL PLANT</b>                                     | <b>\$74,439,963</b>             |                        | <b>\$3,863,693</b>        |
| 174         |                     | <b>RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT</b>               |                                 |                        |                           |
| 175         |                     | General Plant-Salvage & Removal-<br>Retirements not classified | \$0                             | 0.00%                  | \$0                       |
| 176         |                     | <b>TOTAL RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT</b>         | <b>\$0</b>                      |                        | <b>\$0</b>                |
| 177         |                     | <b>ECORP PLANT</b>   |                                 |                        |                           |
| 178         | 303.020             | Miscellaneous Intangibles-Cap Softwr-5 yr                      | \$641,425                       | 0.00%                  | \$0                       |
| 179         | 389.000             | General Land Electric -Raytown                                 | \$28,646                        | 0.00%                  | \$0                       |
| 180         | 390.000             | General Structures & Improve-Raytown                           | \$8,780,304                     | 2.22%                  | \$194,923                 |
| 181         | 390.050             | General Struct. Leasehold Improvements                         | \$0                             | 0.00%                  | \$0                       |
| 182         | 391.000             | General Office Furn. & Equipment-ECORP                         | \$1,583,414                     | 5.00%                  | \$79,171                  |
| 183         | 391.000             | General Office Furn.-Raytown                                   | \$2,230,898                     | 5.00%                  | \$111,545                 |
| 184         | 391.020             | General Office Furniture-Computer-ECORP                        | \$2,871,990                     | 12.50%                 | \$358,999                 |
| 185         | 391.020             | General Office Furn Comp-Raytown                               | \$2,911,482                     | 12.50%                 | \$363,935                 |
| 186         | 391.040             | General Office Furniture Software-ECORP                        | \$6,426,959                     | 11.11%                 | \$714,035                 |
| 187         | 391.040             | General Office Furn Software-Raytown                           | \$1,455,582                     | 11.11%                 | \$161,715                 |
| 188         | 392.020             | General Trans Heavy Trucks-Elec                                | \$0                             | 12.50%                 | \$0                       |
| 189         | 392.040             | General Trans. Trailers Electric                               | \$0                             | 12.50%                 | \$0                       |
| 190         | 393.000             | General Stores Equipment-ECORP                                 | \$7,843                         | 4.00%                  | \$314                     |
| 191         | 394.000             | General Tools-Electric- Raytown                                | \$17,611                        | 4.00%                  | \$704                     |
| 192         | 395.000             | General Laboratory Equipment-ECORP                             | \$0                             | 3.30%                  | \$0                       |
| 193         | 396.000             | General Power Operated Equip.-Raytown                          | \$16,527                        | 4.45%                  | \$735                     |
| 194         | 397.000             | General Communication Equipment-ECORP                          | \$297,014                       | 3.70%                  | \$10,990                  |
| 195         | 397.000             | General Communication-Raytown                                  | \$628,342                       | 3.70%                  | \$23,249                  |
| 196         | 398.000             | General Miscellaneous Equipment-ECORP                          | \$18,635                        | 4.00%                  | \$745                     |
| 197         | 398.000             | General Misc. Equipment-Raytown                                | \$36,531                        | 4.00%                  | \$1,461                   |
| 198         |                     | <b>TOTAL ECORP PLANT</b>                                       | <b>\$27,953,203</b>             |                        | <b>\$2,022,521</b>        |
| 199         |                     | <b>RETIREMENTS-WORK IN PROGRESS-ECORP</b>                      |                                 |                        |                           |
| 200         |                     | ECORP-Salvage-Retirements not yet<br>classified                | \$0                             | 0.00%                  | \$0                       |
| 201         |                     | <b>TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP</b>                | <b>\$0</b>                      |                        | <b>\$0</b>                |
| 202         |                     | <b>UCU COMMON GENERAL PLANT</b>                                |                                 |                        |                           |
| 203         | 389.000             | Land and Land Rights-UCU                                       | \$0                             | 0.00%                  | \$0                       |

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|-------------|---------------------|---|---------------------------------|------------------------|----------------------------|
| 204         | 390.000             | Structures and Improvements Owned-UCU   | \$0                             | 0.00%                  | \$0                        |
| 205         | 390.051             | Structures and Improvements Leased-UCU  | \$0                             | 0.00%                  | \$0                        |
| 206         | 391.000             | Gen Office Furniture & Equipment-UCU    | \$0                             | 0.00%                  | \$0                        |
| 207         | 391.020             | Gen Office Furniture-Computer-UCU       | \$0                             | 0.00%                  | \$0                        |
| 208         | 391.040             | Computer Software-UCU                   | \$0                             | 0.00%                  | \$0                        |
| 209         | 391.050             | Computer Software Developments-UCU      | \$0                             | 0.00%                  | \$0                        |
| 210         | 392.000             | Gen Transportation Equip-Auto-Elec-UCU  | \$0                             | 0.00%                  | \$0                        |
| 211         | 392.050             | Gen Transportation Equip Med Trucks-UCU | \$0                             | 0.00%                  | \$0                        |
| 212         | 394.000             | Tools, Shop and Garage Equipment-UCU    | \$0                             | 0.00%                  | \$0                        |
| 213         | 395.000             | Lab Equipment-UCU                       | \$0                             | 0.00%                  | \$0                        |
| 214         | 397.000             | Communications Equipment-UCU            | \$0                             | 0.00%                  | \$0                        |
| 215         | 398.000             | Miscellaneous Equipment-UCU             | \$0                             | 0.00%                  | \$0                        |
| 216         |                     | <b>TOTAL UCU COMMON GENERAL PLANT</b>   | <b>\$0</b>                      |                        | <b>\$0</b>                 |
| 217         |                     | <b>Total Depreciation</b>               | <b><u>\$2,273,495,325</u></b>   |                        | <b><u>\$62,962,777</u></b> |

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| Line Number | A<br>Account Number | B<br>Depreciation Reserve Description                        | C<br>Total Reserve   | D<br>Adjust. Number | E<br>Adjustments | F<br>As Adjusted Reserve | G<br>Jurisdictional Allocations | H<br>Jurisdictional Adjustments | I<br>MO Adjusted Jurisdictional |
|-------------|---------------------|--|----------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 1           |                     | <b>INTANGIBLE PLANT</b>                                      |                      |                     |                  |                          |                                 |                                 |                                 |
| 2           | 301.000             | Intangible Plant Organization Electric                       | \$10,041             | R-2                 | \$0              | \$10,041                 | 99.5020%                        | \$0                             | \$9,991                         |
| 3           | 303.010             | Miscellaneous Intangibles (Like 353)                         | \$29,907             | R-3                 | \$0              | \$29,907                 | 99.5000%                        | \$0                             | \$29,757                        |
| 4           | 303.020             | Misc Intang Pit - Cap Software 5 yr                          | \$424,137            | R-4                 | \$0              | \$424,137                | 99.5020%                        | \$0                             | \$422,025                       |
| 5           | 303.020             | Misc Intang-Cap Softwr-5 yr - Iatan                          | \$370                | R-5                 | \$0              | \$370                    | 99.5000%                        | \$0                             | \$368                           |
| 6           |                     | <b>TOTAL PLANT INTANGIBLE</b>                                | <b>\$464,455</b>     |                     | <b>\$0</b>       | <b>\$464,455</b>         |                                 | <b>\$0</b>                      | <b>\$462,141</b>                |
| 7           |                     | <b>PRODUCTION PLANT</b>                                      |                      |                     |                  |                          |                                 |                                 |                                 |
| 8           |                     | <b>STEAM PRODUCTION</b>                                      |                      |                     |                  |                          |                                 |                                 |                                 |
| 9           |                     | <b>STEAM PRODUCTION - SIBLEY</b>                             |                      |                     |                  |                          |                                 |                                 |                                 |
| 10          | 310.000             | Steam Production Land Elec-Sibley                            | \$0                  | R-10                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 11          | 311.000             | Steam Prod Structures Elec - Sibley                          | \$29,046,102         | R-11                | \$0              | \$29,046,102             | 99.5000%                        | \$0                             | \$28,900,871                    |
| 12          | 312.000             | Steam Prod Boiler Plant Elec- Sibley                         | \$94,993,663         | R-12                | \$0              | \$94,993,663             | 99.5000%                        | \$0                             | \$94,518,695                    |
| 13          | 312.020             | Steam Prod Boiler AQC Elec- Sibley                           | \$2,084,425          | R-13                | \$0              | \$2,084,425              | 99.5000%                        | \$0                             | \$2,074,003                     |
| 14          | 314.000             | Steam Prod Turbogenerator - Sibley                           | \$35,690,797         | R-14                | \$0              | \$35,690,797             | 99.5000%                        | \$0                             | \$35,512,343                    |
| 15          | 315.000             | Steam Prod Access Equip Elec - Sibley                        | \$11,941,787         | R-15                | \$0              | \$11,941,787             | 99.5000%                        | \$0                             | \$11,882,078                    |
| 16          | 316.000             | Steam Prod Misc Plant Equip- Sibley                          | \$518,991            | R-16                | \$0              | \$518,991                | 99.5000%                        | \$0                             | \$516,396                       |
| 17          |                     | <b>TOTAL STEAM PRODUCTION - SIBLEY</b>                       | <b>\$174,275,765</b> |                     | <b>\$0</b>       | <b>\$174,275,765</b>     |                                 | <b>\$0</b>                      | <b>\$173,404,386</b>            |
| 18          |                     | <b>STEAM PRODUCTION - JEFFREY</b>                            |                      |                     |                  |                          |                                 |                                 |                                 |
| 19          | 310.000             | Steam Production Land Elec- Jeffrey                          | \$0                  | R-19                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 20          | 311.000             | Steam Prod Structures Elec - Jeffrey                         | \$16,615,129         | R-20                | \$0              | \$16,615,129             | 99.5000%                        | \$0                             | \$16,532,053                    |
| 21          | 312.000             | Steam Prod Boiler Elec - Jeffrey                             | \$41,497,488         | R-21                | \$0              | \$41,497,488             | 99.5000%                        | \$0                             | \$41,290,001                    |
| 22          | 312.020             | Steam Prod Boiler AQC Elec - Jeffrey                         | \$2,360,139          | R-22                | \$0              | \$2,360,139              | 99.5000%                        | \$0                             | \$2,348,338                     |
| 23          | 314.000             | Steam Prod Turbogenerator - Jeffrey                          | \$8,987,262          | R-23                | \$0              | \$8,987,262              | 99.5000%                        | \$0                             | \$8,942,326                     |
| 24          | 315.000             | Steam Prod Access Equip Elec - Jeffrey                       | \$5,185,683          | R-24                | \$0              | \$5,185,683              | 99.5000%                        | \$0                             | \$5,159,755                     |
| 25          | 315.000             | Steam Prod - Jeffrey GSU's                                   | \$0                  | R-25                | \$948,910        | \$948,910                | 99.5000%                        | \$0                             | \$944,165                       |
| 26          | 316.000             | Steam Prod Misc Plant Equip - Jeffrey                        | \$715,954            | R-26                | \$0              | \$715,954                | 99.5000%                        | \$0                             | \$712,374                       |
| 27          |                     | <b>TOTAL STEAM PRODUCTION - JEFFREY</b>                      | <b>\$75,361,655</b>  |                     | <b>\$948,910</b> | <b>\$76,310,565</b>      |                                 | <b>\$0</b>                      | <b>\$75,929,012</b>             |
| 28          |                     | <b>STEAM PRODUCTION - IATAN COMMON</b>                       |                      |                     |                  |                          |                                 |                                 |                                 |
| 29          | 311.000             | Steam Production Struct- Iatan Common                        | \$388,882            | R-29                | \$0              | \$388,882                | 99.5000%                        | \$0                             | \$386,938                       |
| 30          | 312.000             | Steam Boiler Plant - Iatan Common                            | \$1,253,971          | R-30                | \$0              | \$1,253,971              | 99.5000%                        | \$0                             | \$1,247,701                     |
| 31          | 314.000             | Steam Turbogenerator - Iatan Common                          | \$69,994             | R-31                | \$0              | \$69,994                 | 99.5000%                        | \$0                             | \$69,644                        |
| 32          | 315.000             | Steam Access Equip - Iatan Common                            | \$42,223             | R-32                | \$0              | \$42,223                 | 99.5000%                        | \$0                             | \$42,012                        |
| 33          | 316.000             | Steam Production Misc. Power Plant Equip-Elec Iatan Common   | \$584                | R-33                | \$0              | \$584                    | 99.5000%                        | \$0                             | \$581                           |
| 34          |                     | <b>TOTAL STEAM PRODUCTION - IATAN COMMON</b>                 | <b>\$1,755,654</b>   |                     | <b>\$0</b>       | <b>\$1,755,654</b>       |                                 | <b>\$0</b>                      | <b>\$1,746,876</b>              |
| 35          |                     | <b>STEAM PRODUCTION - IATAN 2</b>                            |                      |                     |                  |                          |                                 |                                 |                                 |
| 36          | 303.020             | Misc Intang-Cap Software -5yr - Iatan 2                      | \$4,840              | R-36                | \$0              | \$4,840                  | 99.5000%                        | \$0                             | \$4,816                         |
| 37          | 303.100             | Misc Iatan-Iatan Hwy & Bridge - Iatan 2                      | \$6,112              | R-37                | \$0              | \$6,112                  | 99.5000%                        | \$0                             | \$6,081                         |
| 38          | 311.000             | Steam Production Structures-Iatan 2                          | \$648,056            | R-38                | \$0              | \$648,056                | 99.5000%                        | \$0                             | \$644,816                       |
| 39          | 311.050             | Steam production structures-Iatan 2 disallowance             | -\$3,968             | R-39                | \$0              | -\$3,968                 | 99.5000%                        | \$0                             | -\$3,948                        |
| 40          | 312.000             | Steam Prod. Boiler Plant Equip-Iatan 2                       | \$5,086,291          | R-40                | \$0              | \$5,086,291              | 99.5000%                        | \$0                             | \$5,060,860                     |
| 41          | 312.050             | Steam Production Boiler Plant Equip-Iatan 2 disallowance     | -\$32,801            | R-41                | \$0              | -\$32,801                | 99.5000%                        | \$0                             | -\$32,653                       |
| 42          | 314.000             | Steam Prod. Turbogenerator-Iatan 2                           | \$692,496            | R-42                | \$0              | \$692,496                | 99.5000%                        | \$0                             | \$689,034                       |
| 43          | 314.050             | Steam Production Turbogenerator-Iatan 2 disallowance         | -\$4,916             | R-43                | \$0              | -\$4,916                 | 99.5000%                        | \$0                             | -\$4,891                        |
| 44          | 315.000             | Steam Prod. Access Equip.- Iatan 2                           | \$243,064            | R-44                | \$0              | \$243,064                | 99.5000%                        | \$0                             | \$241,849                       |
| 45          | 315.050             | Steam Production Access Equip-Iatan 2 disallowance           | -\$1,686             | R-45                | \$0              | -\$1,686                 | 99.5000%                        | \$0                             | -\$1,678                        |
| 46          | 316.000             | Steam Prod. Misc Power Plant Equip.- Iatan 2                 | \$28,087             | R-46                | \$0              | \$28,087                 | 99.5000%                        | \$0                             | \$27,947                        |
| 47          | 316.050             | Steam Production Misc Power Plant Equip-Iatan 2 disallowance | -\$198               | R-47                | \$0              | -\$198                   | 99.5000%                        | \$0                             | -\$197                          |
| 48          |                     | <b>TOTAL STEAM PRODUCTION - IATAN 2</b>                      | <b>\$6,665,377</b>   |                     | <b>\$0</b>       | <b>\$6,665,377</b>       |                                 | <b>\$0</b>                      | <b>\$6,632,036</b>              |

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|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 49          |                     | TOTAL STEAM PRODUCTION  | \$258,058,451      |                     | \$948,910        | \$259,007,361            |                                 | \$0                             | \$257,712,310                   |
| 50          |                     | RETIREMENTS WORK IN PROGRESS-STEAM                                |                    |                     |                  |                          |                                 |                                 |                                 |
| 51          |                     | Steam Production Salvage & Removal Retirements not yet classified | -\$363,972         | R-51                | \$0              | -\$363,972               | 99.5000%                        | \$0                             | -\$362,152                      |
| 52          |                     | TOTAL RETIREMENTS WORK IN PROGRESS- STEAM                         | -\$363,972         |                     | \$0              | -\$363,972               |                                 | \$0                             | -\$362,152                      |
| 53          |                     | NUCLEAR PRODUCTION  |                    |                     |                  |                          |                                 |                                 |                                 |
| 54          |                     | TOTAL NUCLEAR PRODUCTION  | \$0                |                     | \$0              | \$0                      |                                 | \$0                             | \$0                             |
| 55          |                     | HYDRAULIC PRODUCTION  |                    |                     |                  |                          |                                 |                                 |                                 |
| 56          |                     | TOTAL HYDRAULIC PRODUCTION  | \$0                |                     | \$0              | \$0                      |                                 | \$0                             | \$0                             |
| 57          |                     | OTHER PRODUCTION  |                    |                     |                  |                          |                                 |                                 |                                 |
| 58          |                     | OTHER PRODUCTION - NEVADA   |                    |                     |                  |                          |                                 |                                 |                                 |
| 59          | 340.000             | Other Production Land Elec - Nevada                               | \$0                | R-59                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 60          | 341.000             | Other Prod. Structures Elec-Nevada                                | \$64,203           | R-60                | \$0              | \$64,203                 | 99.5000%                        | \$0                             | \$63,882                        |
| 61          | 342.000             | Other Prod. Fuel Holders Elec- Nevada                             | \$285,323          | R-61                | \$0              | \$285,323                | 99.5000%                        | \$0                             | \$283,896                       |
| 62          | 343.000             | Other Prod. Prime Movers - Nevada                                 | \$461,844          | R-62                | \$0              | \$461,844                | 99.5000%                        | \$0                             | \$459,535                       |
| 63          | 344.000             | Other Prod. Generators Elec - Nevada                              | \$463,763          | R-63                | \$0              | \$463,763                | 99.5000%                        | \$0                             | \$461,444                       |
| 64          | 345.000             | Other Prod. Access Eq - Elec - Nevada                             | \$353,913          | R-64                | \$0              | \$353,913                | 99.5000%                        | \$0                             | \$352,143                       |
| 65          |                     | TOTAL OTHER PRODUCTION - NEVADA                                   | \$1,629,046        |                     | \$0              | \$1,629,046              |                                 | \$0                             | \$1,620,900                     |
| 66          |                     | OTHER PROD - RALPH GREEN  |                    |                     |                  |                          |                                 |                                 |                                 |
| 67          | 340.000             | Other Production Land Elec- RG                                    | \$0                | R-67                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 68          | 341.000             | Other Prod. Structures Elec - RG                                  | \$0                | R-68                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 69          | 342.000             | Other Prod. Fuel Holders Elec - RG                                | \$0                | R-69                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 70          | 343.000             | Other Prod. Prime Movers - RG                                     | \$0                | R-70                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 71          | 344.000             | Other Prod. Generators Elec - RG                                  | \$0                | R-71                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 72          | 345.000             | Other Prod. Access. Elec - RG                                     | \$0                | R-72                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 73          | 346.000             | Other Prod. Misc Plant - RG                                       | \$0                | R-73                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 74          |                     | TOTAL OTHER PROD - RALPH GREEN                                    | \$0                |                     | \$0              | \$0                      |                                 | \$0                             | \$0                             |
| 75          |                     | OTHER PROD - GREENWOOD  |                    |                     |                  |                          |                                 |                                 |                                 |
| 76          | 340.000             | Other Production Land Elec - Greenwood                            | \$0                | R-76                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 77          | 341.000             | Other Prod. Structures Elec - GW                                  | \$707,885          | R-77                | \$0              | \$707,885                | 99.5000%                        | \$0                             | \$704,346                       |
| 78          | 342.000             | Other Prod. Fuel Holders Elec. GW                                 | \$1,567,552        | R-78                | \$0              | \$1,567,552              | 99.5000%                        | \$0                             | \$1,559,714                     |
| 79          | 343.000             | Other Prod. Prime Movers - GW                                     | \$11,402,728       | R-79                | \$0              | \$11,402,728             | 99.5000%                        | \$0                             | \$11,345,714                    |
| 80          | 344.000             | Other Prod. Generators Elec - GW                                  | \$3,919,246        | R-80                | \$0              | \$3,919,246              | 99.5000%                        | \$0                             | \$3,899,650                     |
| 81          | 345.000             | Other Prod. Access Elec - GW                                      | \$2,526,587        | R-81                | \$0              | \$2,526,587              | 99.5000%                        | \$0                             | \$2,513,954                     |
| 82          | 346.000             | Other Prod. Misc Plant - GW                                       | \$438              | R-82                | \$0              | \$438                    | 99.5000%                        | \$0                             | \$436                           |
| 83          |                     | TOTAL OTHER PROD - GREENWOOD                                      | \$20,124,436       |                     | \$0              | \$20,124,436             |                                 | \$0                             | \$20,023,814                    |
| 84          |                     | OTHER PROD SOUTH HARPER   |                    |                     |                  |                          |                                 |                                 |                                 |
| 85          | 340.000             | Other Production Land - SH  | \$0                | R-85                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 86          | 341.000             | Other Prod Structures - SH  | \$1,143,555        | R-86                | \$0              | \$1,143,555              | 99.5000%                        | \$0                             | \$1,137,837                     |
| 87          | 342.000             | Other Prod. Fuel Holders - SH                                     | \$851,499          | R-87                | \$0              | \$851,499                | 99.5000%                        | \$0                             | \$847,242                       |
| 88          | 343.000             | Other Prod. Prime Movers - SH                                     | \$20,942,956       | R-88                | \$0              | \$20,942,956             | 99.5000%                        | \$0                             | \$20,838,241                    |
| 89          | 344.000             | Other Prod. Generators - SH                                       | \$4,465,675        | R-89                | \$0              | \$4,465,675              | 99.5000%                        | \$0                             | \$4,443,347                     |
| 90          | 345.000             | Other Prod. Access Elec Eq - SH                                   | \$3,014,561        | R-90                | \$0              | \$3,014,561              | 99.5000%                        | \$0                             | \$2,999,488                     |
| 91          | 346.000             | Other Prod. Misc Pwr Plt - SH                                     | \$30,704           | R-91                | \$0              | \$30,704                 | 99.5000%                        | \$0                             | \$30,550                        |
| 92          |                     | TOTAL OTHER PROD SOUTH HARPER                                     | \$30,448,950       |                     | \$0              | \$30,448,950             |                                 | \$0                             | \$30,296,705                    |
| 93          |                     | OTHER PRODUCTION CROSSROADS                                       |                    |                     |                  |                          |                                 |                                 |                                 |
| 94          | 303.020             | Misc Intangibles-Trans.-Crossroads                                | \$878,593          | R-94                | \$0              | \$878,593                | 99.5000%                        | \$0                             | \$874,200                       |
| 95          | 340.000             | Other Production Land-Crossroads                                  | \$0                | R-95                | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 96          | 341.000             | Other Production Structures-Crossroads                            | \$66,011           | R-96                | \$0              | \$66,011                 | 99.5000%                        | \$0                             | \$65,681                        |
| 97          | 342.000             | Other Prod. Fuel Holders-Crossroads                               | \$213,886          | R-97                | \$0              | \$213,886                | 99.5000%                        | \$0                             | \$212,817                       |
| 98          | 343.000             | Other Prod. Prime Movers-Crossroads                               | \$6,218,232        | R-98                | \$0              | \$6,218,232              | 99.5000%                        | \$0                             | \$6,187,141                     |
| 99          | 344.000             | Other Prod. Generators-Crossroads                                 | \$955,786          | R-99                | \$0              | \$955,786                | 99.5000%                        | \$0                             | \$951,007                       |
| 100         | 345.000             | Other Prod. Acc Elec Eq.-Crossroads                               | \$689,574          | R-100               | \$0              | \$689,574                | 99.5000%                        | \$0                             | \$686,126                       |
| 101         | 346.000             | Other Prod. Misc Pwr Plt-Crossroads                               | \$7,496            | R-101               | \$0              | \$7,496                  | 99.5000%                        | \$0                             | \$7,459                         |

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| Line Number | A<br>Account Number | B<br>Depreciation Reserve Description                                 | C<br>Total Reserve | D<br>Adjust. Number | E<br>Adjustments | F<br>As Adjusted Reserve | G<br>Jurisdictional Allocations | H<br>Jurisdictional Adjustments | I<br>MO Adjusted Jurisdictional |
|-------------|---------------------|---|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 102         |                     | TOTAL OTHER PRODUCTION CROSSROADS                                     | \$9,029,578        |                     | \$0              | \$9,029,578              |                                 | \$0                             | \$8,984,431                     |
| 103         |                     | OTHER PRODUCTION KCI  |                    |                     |                  |                          |                                 |                                 |                                 |
| 104         | 340.000             | Land & Land Rights-KCI  | \$27,132           | R-104               | \$0              | \$27,132                 | 99.5000%                        | \$0                             | \$26,996                        |
| 105         | 341.000             | Structures & Improvements-KCI   | \$329,593          | R-105               | \$0              | \$329,593                | 99.5000%                        | \$0                             | \$327,945                       |
| 106         | 342.000             | Fuel Holders, Producers, and Access-KCI                               | \$414,292          | R-106               | \$0              | \$414,292                | 99.5000%                        | \$0                             | \$412,221                       |
| 107         | 343.000             | Prime Movers-KCI  | \$652,980          | R-107               | \$0              | \$652,980                | 99.5000%                        | \$0                             | \$649,715                       |
| 108         | 344.000             | Generators-KCI  | \$1,035,762        | R-108               | \$0              | \$1,035,762              | 99.5000%                        | \$0                             | \$1,030,583                     |
| 109         | 345.000             | Access Electrical Equipment-KCI                                       | \$390,632          | R-109               | \$0              | \$390,632                | 99.5000%                        | \$0                             | \$388,679                       |
| 110         | 346.000             | Misc. Power Plant Equipment-KCI                                       | \$0                | R-110               | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 111         |                     | Other Production Act 342 Salvage & Removal Retirements not Classified | \$0                | R-111               | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 112         |                     | TOTAL OTHER PRODUCTION KCI  | \$2,850,391        |                     | \$0              | \$2,850,391              |                                 | \$0                             | \$2,836,139                     |
| 113         |                     | TOTAL OTHER PRODUCTION  | \$64,082,401       |                     | \$0              | \$64,082,401             |                                 | \$0                             | \$63,761,989                    |
| 114         |                     | RETIREMENTS WORK IN PROGRESS-PRODUCTION                               |                    |                     |                  |                          |                                 |                                 |                                 |
| 115         |                     | Other Production-Salvage & Removal Retirements not classified         | -\$75,125          | R-115               | \$0              | -\$75,125                | 99.5000%                        | \$0                             | -\$74,749                       |
| 116         |                     | TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION                         | -\$75,125          |                     | \$0              | -\$75,125                |                                 | \$0                             | -\$74,749                       |
| 117         |                     | TOTAL PRODUCTION PLANT  | \$321,701,755      |                     | \$948,910        | \$322,650,665            |                                 | \$0                             | \$321,037,398                   |
| 118         |                     | TRANSMISSION PLANT  |                    |                     |                  |                          |                                 |                                 |                                 |
| 119         | 350.000             | Transmission Land - Electric  | \$0                | R-119               | \$0              | \$0                      | 99.5000%                        | \$0                             | \$0                             |
| 120         | 350.040             | Transmission Depreciable Land Rights                                  | \$3,224,336        | R-120               | \$0              | \$3,224,336              | 99.5000%                        | \$0                             | \$3,208,214                     |
| 121         | 352.000             | Transmission Structures and Imp.                                      | \$1,950,433        | R-121               | \$0              | \$1,950,433              | 99.5000%                        | \$0                             | \$1,940,681                     |
| 122         | 353.000             | Transmission Station Equipment  | \$35,827,446       | R-122               | \$0              | \$35,827,446             | 99.5000%                        | -\$2,812,642                    | \$32,835,667                    |
| 123         | 353.001             | Trans. Station Equip. Iatan 2   | \$43,836           | R-123               | \$0              | \$43,836                 | 99.5000%                        | \$0                             | \$43,617                        |
| 124         | 354.000             | Transmission Towers and Fixtures                                      | \$322,600          | R-124               | \$0              | \$322,600                | 99.5000%                        | \$0                             | \$320,987                       |
| 125         | 355.000             | Transmission Poles and Fixtures                                       | \$26,624,046       | R-125               | \$0              | \$26,624,046             | 99.5000%                        | \$0                             | \$26,490,926                    |
| 126         | 356.000             | Transmission Overhead Cond & Devices                                  | \$24,157,901       | R-126               | \$0              | \$24,157,901             | 99.5000%                        | \$0                             | \$24,037,111                    |
| 127         | 358.000             | Transmission Underground Cond & Dev.                                  | \$52,983           | R-127               | \$0              | \$52,983                 | 99.5000%                        | \$0                             | \$52,718                        |
| 128         |                     | TOTAL TRANSMISSION PLANT  | \$92,203,581       |                     | \$0              | \$92,203,581             |                                 | -\$2,812,642                    | \$88,929,921                    |
| 129         |                     | RETIREMENTS WORK IN PROGRESS-TRANSMISSION                             |                    |                     |                  |                          |                                 |                                 |                                 |
| 130         |                     | Transmission-Salvage & Removal-Retirements                            | -\$151,499         | R-130               | \$0              | -\$151,499               | 99.5000%                        | \$0                             | -\$150,742                      |
| 131         |                     | TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION                       | -\$151,499         |                     | \$0              | -\$151,499               |                                 | \$0                             | -\$150,742                      |
| 132         |                     | DISTRIBUTION PLANT  |                    |                     |                  |                          |                                 |                                 |                                 |
| 133         | 360.000             | Distribution Land Electric  | \$0                | R-133               | \$0              | \$0                      | 99.5050%                        | \$0                             | \$0                             |
| 134         | 360.010             | Distribution Depreciable Land Rights                                  | \$0                | R-134               | \$0              | \$0                      | 99.5050%                        | \$0                             | \$0                             |
| 135         | 360.020             | Distribution Land Leased  | \$5,669            | R-135               | \$0              | \$5,669                  | 99.5050%                        | \$0                             | \$5,641                         |
| 136         | 361.000             | Distribution Structures & Improvements                                | \$2,139,654        | R-136               | \$0              | \$2,139,654              | 99.5050%                        | \$0                             | \$2,129,063                     |
| 137         | 362.000             | Distribution Station Equipment  | \$34,530,361       | R-137               | \$0              | \$34,530,361             | 99.5050%                        | \$0                             | \$34,359,436                    |
| 138         | 364.000             | Distribution Poles, Towers, & Fixtures                                | \$78,972,323       | R-138               | \$0              | \$78,972,323             | 99.5050%                        | \$0                             | \$78,581,410                    |
| 139         | 365.000             | Distribution Overhead Conductors & Devices                            | \$33,358,263       | R-139               | \$0              | \$33,358,263             | 99.5050%                        | \$0                             | \$33,193,140                    |
| 140         | 366.000             | Distribution Underground Circuit                                      | \$8,747,918        | R-140               | \$0              | \$8,747,918              | 99.5050%                        | \$0                             | \$8,704,616                     |
| 141         | 367.000             | Distribution Underground Conductors & Devices                         | \$35,745,386       | R-141               | \$0              | \$35,745,386             | 99.5050%                        | \$0                             | \$35,568,446                    |
| 142         | 368.000             | Distribution Line Transformers  | \$66,794,124       | R-142               | \$0              | \$66,794,124             | 99.5050%                        | \$0                             | \$66,463,493                    |
| 143         | 369.010             | Distribution Services Overhead  | \$13,301,051       | R-143               | \$0              | \$13,301,051             | 99.5050%                        | \$0                             | \$13,235,211                    |
| 144         | 369.020             | Distribution Services Underground                                     | \$28,784,062       | R-144               | \$0              | \$28,784,062             | 99.5050%                        | \$0                             | \$28,641,581                    |
| 145         | 370.000             | Distribution Meters Electric  | \$13,400,135       | R-145               | \$0              | \$13,400,135             | 99.5050%                        | \$0                             | \$13,333,804                    |
| 146         | 370.010             | Distribution Meters PURPA   | \$2,743,586        | R-146               | \$0              | \$2,743,586              | 99.5050%                        | \$0                             | \$2,730,005                     |
| 147         | 371.000             | Distribution Cust Prem Install  | \$10,218,129       | R-147               | \$0              | \$10,218,129             | 99.5050%                        | \$0                             | \$10,167,549                    |
| 148         | 373.000             | Distribution Street Light and Traffic Signal                          | \$8,884,699        | R-148               | \$0              | \$8,884,699              | 99.5050%                        | \$0                             | \$8,840,720                     |
| 149         |                     | TOTAL DISTRIBUTION PLANT  | \$337,625,360      |                     | \$0              | \$337,625,360            |                                 | \$0                             | \$335,954,115                   |
| 150         |                     | RETIREMENT WORK IN PROGRESS - DISTRIBUTION                            |                    |                     |                  |                          |                                 |                                 |                                 |

Missouri Public Service - Electric  
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Accumulated Depreciation Reserve

| Line Number | A<br>Account Number | B<br>Depreciation Reserve Description                          | C<br>Total Reserve | D<br>Adjust. Number | E<br>Adjustments | F<br>As Adjusted Reserve | G<br>Jurisdictional Allocations | H<br>Jurisdictional Adjustments | I<br>MO Adjusted Jurisdictional |
|-------------|---------------------|--|--------------------|---------------------|------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 151         |                     | Distribution- Salvage & Removal Retirements not yet classified | -\$1,432,833       | R-151               | \$0              | -\$1,432,833             | 99.5050%                        | \$0                             | -\$1,425,740                    |
| 152         |                     | TOTAL RETIREMENT WORK IN PROGRESS - DISTRIBUTION               | -\$1,432,833       |                     | \$0              | -\$1,432,833             |                                 | \$0                             | -\$1,425,740                    |
| 153         |                     | GENERAL PLANT  |                    |                     |                  |                          |                                 |                                 |                                 |
| 154         | 389.000             | General Land Electric  | \$0                | R-154               | \$0              | \$0                      | 99.5020%                        | \$0                             | \$0                             |
| 155         | 390.000             | General Structures & Improv. Electric                          | \$3,423,174        | R-155               | \$0              | \$3,423,174              | 99.5020%                        | \$2,077,690                     | \$5,483,817                     |
| 156         | 391.000             | General Office Furniture & Equipment                           | \$2,145,648        | R-156               | -\$870,534       | \$1,275,114              | 99.5020%                        | \$159,399                       | \$1,428,163                     |
| 157         | 391.020             | General Office Furniture - Computer                            | \$991,913          | R-157               | -\$991,870       | \$43                     | 99.5020%                        | \$863,726                       | \$863,769                       |
| 158         | 391.020             | General Office Furniture-Computer-Iatan2                       | \$151              | R-158               | \$0              | \$151                    | 99.5000%                        | \$0                             | \$150                           |
| 159         | 391.040             | General Office Furniture - Software                            | \$259,126          | R-159               | -\$183,463       | \$75,663                 | 99.5020%                        | \$86,640                        | \$161,926                       |
| 160         | 392.000             | General Transportation Equip Autos                             | \$148,282          | R-160               | \$0              | \$148,282                | 99.5020%                        | \$0                             | \$147,544                       |
| 161         | 392.010             | General Transportation Equip Light Trucks                      | \$640,761          | R-161               | \$0              | \$640,761                | 99.5020%                        | \$0                             | \$637,570                       |
| 162         | 392.020             | General Trans. Equip Heavy Trucks                              | \$2,658,250        | R-162               | \$0              | \$2,658,250              | 99.5020%                        | \$0                             | \$2,645,012                     |
| 163         | 392.030             | General Trans Equip-Tractors-elec                              | \$193,639          | R-163               | \$0              | \$193,639                | 99.5020%                        | \$0                             | \$192,675                       |
| 164         | 392.040             | General Trans Equip Trailers                                   | \$808,998          | R-164               | \$0              | \$808,998                | 99.5020%                        | \$0                             | \$804,969                       |
| 165         | 392.050             | General Trans Equip Medium Trucks                              | \$1,564,702        | R-165               | \$0              | \$1,564,702              | 99.5020%                        | \$0                             | \$1,556,910                     |
| 166         | 392.050             | General Trans Equip Med Trucks-Iatan 2                         | \$4,951            | R-166               | \$0              | \$4,951                  | 99.5020%                        | \$0                             | \$4,926                         |
| 167         | 393.000             | General Stores Equipment                                       | \$82,014           | R-167               | -\$67,205        | \$14,809                 | 99.5020%                        | -\$572                          | \$14,163                        |
| 168         | 394.000             | General Tools Equipment  | \$3,526,088        | R-168               | -\$921,229       | \$2,604,859              | 99.5020%                        | -\$850,559                      | \$1,741,328                     |
| 169         | 395.000             | General Laboratory Equipment                                   | \$1,667,420        | R-169               | -\$242,414       | \$1,425,006              | 99.5020%                        | -\$296,506                      | \$1,121,403                     |
| 170         | 396.000             | General Power Operated Equipment                               | \$1,864,557        | R-170               | \$0              | \$1,864,557              | 99.5020%                        | \$0                             | \$1,855,272                     |
| 171         | 397.000             | General Communication Equipment                                | \$6,661,571        | R-171               | -\$130,431       | \$6,531,140              | 99.5020%                        | -\$359,748                      | \$6,138,867                     |
| 172         | 398.000             | General Misc Equipment   | -\$68,564          | R-172               | -\$40,761        | -\$109,325               | 99.5020%                        | \$188,173                       | \$79,392                        |
| 173         |                     | TOTAL GENERAL PLANT  | \$26,572,681       |                     | -\$3,447,907     | \$23,124,774             |                                 | \$1,868,243                     | \$24,877,856                    |
| 174         |                     | RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT                      |                    |                     |                  |                          |                                 |                                 |                                 |
| 175         |                     | General Plant-Salvage & Removal-Retirements not classified     | -\$11,779          | R-175               | \$0              | -\$11,779                | 99.5020%                        | \$0                             | -\$11,720                       |
| 176         |                     | TOTAL RETIREMENTS-WORKIN PROGRESS-GENERAL PLANT                | -\$11,779          |                     | \$0              | -\$11,779                |                                 | \$0                             | -\$11,720                       |
| 177         |                     | ECORP PLANT  |                    |                     |                  |                          |                                 |                                 |                                 |
| 178         | 303.020             | Miscellaneous Intangibles-Cap Softwr-5 yr                      | \$251,679          | R-178               | \$0              | \$251,679                | 99.5020%                        | \$0                             | \$250,426                       |
| 179         | 389.000             | General Land Electric -Raytown                                 | \$0                | R-179               | \$0              | \$0                      | 99.5020%                        | \$0                             | \$0                             |
| 180         | 390.000             | General Structures & Improve-Raytown                           | -\$3,226,383       | R-180               | \$0              | -\$3,226,383             | 99.5020%                        | \$2,224,518                     | -\$985,798                      |
| 181         | 390.050             | General Struct. Leasehold Improvements                         | \$0                | R-181               | \$0              | \$0                      | 99.5020%                        | \$0                             | \$0                             |
| 182         | 391.000             | General Office Furn. & Equipment-ECORP                         | \$4,590            | R-182               | -\$18,400        | -\$13,810                | 99.5020%                        | \$1,424,563                     | \$1,410,822                     |
| 183         | 391.000             | General Office Furn.-Raytown                                   | \$10,319           | R-183               | \$0              | \$10,319                 | 99.5020%                        | \$0                             | \$10,268                        |
| 184         | 391.020             | General Office Furniture-Computer-ECORP                        | \$1,059,407        | R-184               | -\$582,797       | \$476,610                | 99.5020%                        | \$3,879,600                     | \$4,353,836                     |
| 185         | 391.020             | General Office Furn Comp-Raytown                               | \$796,394          | R-185               | \$0              | \$796,394                | 99.5020%                        | \$0                             | \$792,428                       |
| 186         | 391.040             | General Office Furniture Software-ECORP                        | \$2,966,009        | R-186               | -\$7,558,536     | -\$4,592,527             | 99.5020%                        | \$8,008,486                     | \$3,438,830                     |
| 187         | 391.040             | General Office Furn Software-Raytown                           | \$328,347          | R-187               | \$0              | \$328,347                | 99.5020%                        | \$0                             | \$326,712                       |
| 188         | 392.020             | General Trans Heavy Trucks-Elec                                | \$0                | R-188               | \$0              | \$0                      | 99.5020%                        | \$0                             | \$0                             |
| 189         | 392.040             | General Trans. Trailers Electric                               | \$0                | R-189               | \$0              | \$0                      | 99.5020%                        | \$0                             | \$0                             |
| 190         | 393.000             | General Stores Equipment-ECORP                                 | \$8,556            | R-190               | \$0              | \$8,556                  | 99.5020%                        | -\$4,321                        | \$4,192                         |
| 191         | 394.000             | General Tools-Electric- Raytown                                | \$7,190            | R-191               | \$0              | \$7,190                  | 99.5020%                        | \$11,390                        | \$18,544                        |
| 192         | 395.000             | General Laboratory Equipment-ECORP                             | \$0                | R-192               | \$0              | \$0                      | 99.5020%                        | \$10,363                        | \$10,363                        |
| 193         | 396.000             | General Power Operated Equip.-Raytown                          | \$18,828           | R-193               | \$0              | \$18,828                 | 99.5020%                        | \$0                             | \$18,734                        |
| 194         | 397.000             | General Communication Equipment-ECORP                          | -\$296,486         | R-194               | \$0              | -\$296,486               | 99.5020%                        | \$2,146,621                     | \$1,851,612                     |
| 195         | 397.000             | General Communication-Raytown                                  | -\$490,985         | R-195               | \$0              | -\$490,985               | 99.5020%                        | \$0                             | -\$488,540                      |
| 196         | 398.000             | General Miscellaneous Equipment-ECORP                          | \$14,347           | R-196               | \$0              | \$14,347                 | 99.5020%                        | \$36,037                        | \$50,313                        |
| 197         | 398.000             | General Misc. Equipment-Raytown                                | \$28,190           | R-197               | \$0              | \$28,190                 | 99.5020%                        | \$0                             | \$28,050                        |
| 198         |                     | TOTAL ECORP PLANT  | \$1,480,002        |                     | -\$8,159,733     | -\$6,679,731             |                                 | \$17,737,257                    | \$11,090,792                    |
| 199         |                     | RETIREMENTS-WORK IN PROGRESS-ECORP                             |                    |                     |                  |                          |                                 |                                 |                                 |
| 200         |                     | ECORP-Salvage-Retirements not yet classified                   | \$0                | R-200               | \$0              | \$0                      | 99.5020%                        | \$0                             | \$0                             |
| 201         |                     | TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP                       | \$0                |                     | \$0              | \$0                      |                                 | \$0                             | \$0                             |
| 202         |                     | UCU COMMON GENERAL PLANT                                       |                    |                     |                  |                          |                                 |                                 |                                 |
| 203         | 389.000             | Land and Land Rights-UCU                                       | \$0                | R-203               | \$0              | \$0                      | 100.0000%                       | \$0                             | \$0                             |
| 204         | 390.000             | Structures and Improvements Owned-UCU                          | -\$29,925          | R-204               | \$0              | -\$29,925                | 100.0000%                       | \$0                             | -\$29,925                       |



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Accumulated Depreciation Reserve

| Line Number | A<br>Account Number | B<br>Depreciation Reserve Description   | C<br>Total Reserve   | D<br>Adjust. Number | E<br>Adjustments     | F<br>As Adjusted Reserve | G<br>Jurisdictional Allocations | H<br>Jurisdictional Adjustments | I<br>MO Adjusted Jurisdictional |
|-------------|---------------------|---|----------------------|---------------------|----------------------|--------------------------|---------------------------------|---------------------------------|---------------------------------|
| 205         | 390.051             | Structures and Improvements Leased-UCU  | -\$15,254            | R-205               | \$0                  | -\$15,254                | 100.0000%                       | \$0                             | -\$15,254                       |
| 206         | 391.000             | Gen Office Furniture & Equipment-UCU    | -\$228,633           | R-206               | \$0                  | -\$228,633               | 100.0000%                       | \$0                             | -\$228,633                      |
| 207         | 391.020             | Gen Office Furniture-Computer-UCU       | -\$5,248,745         | R-207               | \$0                  | -\$5,248,745             | 100.0000%                       | \$0                             | -\$5,248,745                    |
| 208         | 391.040             | Computer Software-UCU                   | -\$4,830,588         | R-208               | \$0                  | -\$4,830,588             | 100.0000%                       | \$0                             | -\$4,830,588                    |
| 209         | 391.050             | Computer Software Developments-UCU      | -\$2,111,548         | R-209               | \$0                  | -\$2,111,548             | 100.0000%                       | \$0                             | -\$2,111,548                    |
| 210         | 392.000             | Gen Transportation Equip-Auto-Elec-UCU  | -\$158               | R-210               | \$0                  | -\$158                   | 100.0000%                       | \$0                             | -\$158                          |
| 211         | 392.050             | Gen Transportation Equip Med Trucks-UCU | -\$1,403             | R-211               | \$0                  | -\$1,403                 | 100.0000%                       | \$0                             | -\$1,403                        |
| 212         | 394.000             | Tools, Shop and Garage Equipment-UCU    | -\$15,220            | R-212               | \$0                  | -\$15,220                | 100.0000%                       | \$0                             | -\$15,220                       |
| 213         | 395.000             | Lab Equipment-UCU                       | -\$10,810            | R-213               | \$0                  | -\$10,810                | 100.0000%                       | \$0                             | -\$10,810                       |
| 214         | 397.000             | Communications Equipment-UCU            | -\$1,511,306         | R-214               | \$0                  | -\$1,511,306             | 100.0000%                       | \$0                             | -\$1,511,306                    |
| 215         | 398.000             | Miscellaneous Equipment-UCU             | -\$72,431            | R-215               | \$0                  | -\$72,431                | 100.0000%                       | \$0                             | -\$72,431                       |
| 216         |                     | TOTAL UCU COMMON GENERAL PLANT          | -\$14,076,021        |                     | \$0                  | -\$14,076,021            |                                 | \$0                             | -\$14,076,021                   |
| 217         |                     | TOTAL DEPRECIATION RESERVE              | <u>\$764,375,702</u> |                     | <u>-\$10,658,730</u> | <u>\$753,716,972</u>     |                                 | <u>\$16,792,858</u>             | <u>\$766,688,000</u>            |

Missouri Public Service - Electric  
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Adjustments for Depreciation Reserve

| A                               | B  | C                 | D                    | E                             | F                             | G                                      |
|---------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve<br>Adjustment<br>Number | Accumulated Depreciation Reserve<br>Adjustments Description  | Account<br>Number | Adjustment<br>Amount | Total<br>Adjustment<br>Amount | Jurisdictional<br>Adjustments | Total<br>Jurisdictional<br>Adjustments |
| R-25                            | Steam Prod - Jeffrey GSU's   | 315.000           |                      | \$948,910                     |                               | \$0                                    |
|                                 | To include reserve for JEC Common (Gaskins)  |                   | \$948,910            |                               | \$0                           |  |
| R-122                           | Transmission Station Equipment   | 353.000           |                      | \$0                           |                               | -\$2,812,642                           |
|                                 | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | -\$2,812,642                  |  |
| R-155                           | General Structures & Improv. Electric  | 390.000           |                      | \$0                           |                               | \$2,077,690                            |
|                                 | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | \$2,077,690                   |  |
| R-156                           | General Office Furniture & Equipment   | 391.000           |                      | -\$870,534                    |                               | \$159,399                              |
|                                 | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$839,691           |                               | \$0                           |  |
|                                 | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$30,843            |                               | \$0                           |  |
|                                 | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | \$159,399                     |  |
| R-157                           | General Office Furniture - Computer  | 391.020           |                      | -\$991,870                    |                               | \$863,726                              |
|                                 | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$989,708           |                               | \$0                           |  |

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Adjustments for Depreciation Reserve

| A<br>Reserve<br>Adjustment<br>Number | B<br>Accumulated Depreciation Reserve<br>Adjustments Description   | C<br>Account<br>Number | D<br>Adjustment<br>Amount | E<br>Total<br>Adjustment<br>Amount | F<br>Jurisdictional<br>Adjustments | G<br>Total<br>Jurisdictional<br>Adjustments |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
|                                      | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$2,162                  |                                    | \$0                                |   |
|                                      | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                        | \$0                       |                                    | \$863,726                          |   |
| R-159                                | General Office Furniture - Software  | 391.040                |                           | -\$183,463                         |                                    | \$86,640                                    |
|                                      | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$156,190                |                                    | \$0                                |   |
|                                      | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$27,273                 |                                    | \$0                                |   |
|                                      | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                        | \$0                       |                                    | \$86,640                           |   |
| R-167                                | General Stores Equipment   | 393.000                |                           | -\$67,205                          |                                    | -\$572                                      |
|                                      | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$67,205                 |                                    | \$0                                |   |
|                                      | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | \$0                       |                                    | \$0                                |   |
|                                      | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                        | \$0                       |                                    | -\$572                             |   |
| R-168                                | General Tools Equipment  | 394.000                |                           | -\$921,229                         |                                    | -\$850,559                                  |

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Adjustments for Depreciation Reserve

| A                               | B  | C                 | D                    | E                             | F                             | G                                      |
|---------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve<br>Adjustment<br>Number | Accumulated Depreciation Reserve<br>Adjustments Description  | Account<br>Number | Adjustment<br>Amount | Total<br>Adjustment<br>Amount | Jurisdictional<br>Adjustments | Total<br>Jurisdictional<br>Adjustments |
|                                 | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$869,991           |                               | \$0                           |  |
|                                 | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$51,238            |                               | \$0                           |  |
|                                 | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | -\$850,559                    |  |
| R-169                           | General Laboratory Equipment   | 395.000           |                      | -\$242,414                    |                               | -\$296,506                             |
|                                 | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$236,468           |                               | \$0                           |  |
|                                 | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$5,946             |                               | \$0                           |  |
|                                 | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | -\$296,506                    |  |
| R-171                           | General Communication Equipment  | 397.000           |                      | -\$130,431                    |                               | -\$359,748                             |
|                                 | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$130,431           |                               | \$0                           |  |
|                                 | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | \$0                  |                               | \$0                           |  |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
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Adjustments for Depreciation Reserve

| A                               | B  | C                 | D                    | E                             | F                             | G                                      |
|---------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve<br>Adjustment<br>Number | Accumulated Depreciation Reserve<br>Adjustments Description  | Account<br>Number | Adjustment<br>Amount | Total<br>Adjustment<br>Amount | Jurisdictional<br>Adjustments | Total<br>Jurisdictional<br>Adjustments |
|                                 | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | -\$359,748                    |  |
| R-172                           | General Misc Equipment   | 398.000           |                      | -\$40,761                     |                               | \$188,173                              |
|                                 | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$29,281            |                               | \$0                           |  |
|                                 | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$11,480            |                               | \$0                           |  |
|                                 | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | \$188,173                     |  |
| R-180                           | General Structures & Improve-Raytown   | 390.000           |                      | \$0                           |                               | \$2,224,518                            |
|                                 | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | \$2,224,518                   |  |
| R-182                           | General Office Furn. & Equipment-ECORP   | 391.000           |                      | -\$18,400                     |                               | \$1,424,563                            |
|                                 | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$18,227            |                               | \$0                           |  |
|                                 | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                   | -\$173               |                               | \$0                           |  |
|                                 | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                   | \$0                  |                               | \$1,424,563                   |  |
| R-184                           | General Office Furniture-Computer-ECORP  | 391.020           |                      | -\$582,797                    |                               | \$3,879,600                            |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
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Updated through March 31, 2012  
Adjustments for Depreciation Reserve

| A<br>Reserve<br>Adjustment<br>Number | B<br>Accumulated Depreciation Reserve<br>Adjustments Description   | C<br>Account<br>Number | D<br>Adjustment<br>Amount | E<br>Total<br>Adjustment<br>Amount | F<br>Jurisdictional<br>Adjustments | G<br>Total<br>Jurisdictional<br>Adjustments |
|--------------------------------------|--|------------------------|---------------------------|------------------------------------|------------------------------------|---|
|                                      | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$439,316                |                                    | \$0                                |   |
|                                      | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciaiton Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$143,481                |                                    | \$0                                |   |
|                                      | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                        | \$0                       |                                    | \$3,879,600                        |   |
| R-186                                | General Office Furniture Software-ECORP  | 391.040                |                           | -\$7,558,536                       |                                    | \$8,008,486                                 |
|                                      | 1. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2010 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$5,851,189              |                                    | \$0                                |   |
|                                      | 2. To include retirement to General Plant where asset vintages have exceeded stated lives as of December 31, 2011 per depreciation Stipulation and Agreement on 2-2-11 in Case No ER-2010-0356. (Rice) |                        | -\$1,707,347              |                                    | \$0                                |   |
|                                      | 3. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                        | \$0                       |                                    | \$8,008,486                        |   |
| R-190                                | General Stores Equipment-ECORP   | 393.000                |                           | \$0                                |                                    | -\$4,321                                    |
|                                      | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice)   |                        | \$0                       |                                    | -\$4,321                           |   |
| R-191                                | General Tools-Electric- Raytown  | 394.000                |                           | \$0                                |                                    | \$11,390                                    |
|                                      | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of General Plant.(Rice)   |                        | \$0                       |                                    | \$11,390                           |   |
| R-192                                | General Laboratory Equipment-ECORP   | 395.000                |                           | \$0                                |                                    | \$10,363                                    |

Missouri Public Service - Electric  
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Adjustments for Depreciation Reserve

| A                                | B  | C                 | D                    | E                             | F                             | G                                      |
|----------------------------------|--|-------------------|----------------------|-------------------------------|-------------------------------|--|
| Reserve<br>Adjustment<br>Number  | Accumulated Depreciation Reserve<br>Adjustments Description  | Account<br>Number | Adjustment<br>Amount | Total<br>Adjustment<br>Amount | Jurisdictional<br>Adjustments | Total<br>Jurisdictional<br>Adjustments |
|                                  | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) |                   | \$0                  |                               | \$10,363                      |  |
| R-194                            | General Communication Equipment-ECORP  | 397.000           |                      | \$0                           |                               | \$2,146,621                            |
|                                  | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) |                   | \$0                  |                               | \$2,146,621                   |  |
| R-196                            | General Miscellaneous Equipment-ECORP  | 398.000           |                      | \$0                           |                               | \$36,037                               |
|                                  | 1. Rebalance of reserves to accomplish \$28,573,233 overall adjustment of GMO General Plant.(Rice) |                   | \$0                  |                               | \$36,037                      |  |
| <b>Total Reserve Adjustments</b> |  |                   |                      | <b>-\$10,658,730</b>          |                               | <b>\$16,792,858</b>                    |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Cash Working Capital

| Line<br>Number | A<br>Description                           | B<br>Test Year<br>Adj. Expenses | C<br>Revenue<br>Lag | D<br>Expense<br>Lag | E<br>Net Lag<br>C - D | F<br>Factor<br>(Col E / 365) | G<br>CWC Req<br>B x F |
|----------------|--|---------------------------------|---------------------|---------------------|-----------------------|------------------------------|-----------------------|
| 1              | <b>OPERATION AND MAINT. EXPENSE</b>        |                                 |                     |                     |                       |                              |                       |
| 2              | Payroll Expense including taxes            | \$41,634,491                    | 25.50               | 13.85               | 11.65                 | 0.031907                     | \$1,328,432           |
| 3              | Accrued Vacation                           | \$2,727,224                     | 25.50               | 344.83              | -319.33               | -0.874877                    | -\$2,385,986          |
| 4              | Sibley - Coal & Freight                    | \$38,767,992                    | 25.50               | 17.39               | 8.11                  | 0.022219                     | \$861,386             |
| 5              | Jeffrey-Coal                               | \$15,470,707                    | 25.50               | 16.64               | 8.86                  | 0.024274                     | \$375,536             |
| 6              | Iatan- Coal                                | \$23,545,248                    | 25.50               | 43.68               | -18.18                | -0.049808                    | -\$1,172,742          |
| 7              | Fuel - Purchased Gas & Oil                 | \$6,364,179                     | 25.50               | 39.83               | -14.33                | -0.039260                    | -\$249,858            |
| 8              | Purchased Power                            | \$52,387,642                    | 25.50               | 34.50               | -9.00                 | -0.024658                    | -\$1,291,774          |
| 9              | Injuries and Damages                       | \$785,492                       | 25.50               | 44.27               | -18.77                | -0.051425                    | -\$40,394             |
| 10             | Lake Road-Coal                             | \$9,614,549                     | 25.50               | 20.37               | 5.13                  | 0.014055                     | \$135,132             |
| 11             | Pension Fund Payments                      | \$8,609,153                     | 25.50               | 51.74               | -26.24                | -0.071890                    | -\$618,912            |
| 12             | OPEB's                                     | \$3,453,527                     | 25.50               | 178.44              | -152.94               | -0.419014                    | -\$1,447,076          |
| 13             | Cash Vouchers                              | \$105,680,966                   | 25.50               | 30.00               | -4.50                 | -0.012329                    | -\$1,302,941          |
| 14             | <b>TOTAL OPERATION AND MAINT. EXPENSE</b>  | <b>\$309,041,170</b>            |                     |                     |                       |                              | <b>-\$5,809,197</b>   |
| 15             | <b>TAXES</b>                               |                                 |                     |                     |                       |                              |                       |
| 16             | FICA - Employer Portion                    | \$2,807,622                     | 25.50               | 16.50               | 9.00                  | 0.024658                     | \$69,230              |
| 17             | Federal/State Unemployment Taxes           | \$543,471                       | 25.50               | 75.88               | -50.38                | -0.138027                    | -\$75,014             |
| 18             | MO Gross Receipts Taxes- 6%                | \$4,033,663                     | 10.25               | 68.29               | -58.04                | -0.159014                    | -\$641,409            |
| 19             | MO Gross Receipts Taxes- 4%                | \$1,349,331                     | 10.25               | 36.60               | -26.35                | -0.072192                    | -\$97,411             |
| 20             | MO Gross Receipts Taxes- Other Cities      | \$26,088,262                    | 10.25               | 45.92               | -35.67                | -0.097726                    | -\$2,549,501          |
| 21             | Corporate Franchise                        | \$580,244                       | 10.25               | -77.50              | 87.75                 | 0.240411                     | \$139,497             |
| 22             | Property Tax                               | \$17,375,756                    | 25.50               | 188.36              | -162.86               | -0.446192                    | -\$7,752,923          |
| 23             | <b>TOTAL TAXES</b>                         | <b>\$52,778,349</b>             |                     |                     |                       |                              | <b>-\$10,907,531</b>  |
| 24             | <b>OTHER EXPENSES</b>                      |                                 |                     |                     |                       |                              |                       |
| 25             | Sales Taxes                                | \$15,378,150                    | 10.25               | 22.00               | -11.75                | -0.032192                    | -\$495,053            |
| 26             | <b>TOTAL OTHER EXPENSES</b>                | <b>\$15,378,150</b>             |                     |                     |                       |                              | <b>-\$495,053</b>     |
| 27             | <b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>  |                                 |                     |                     |                       |                              | <b>-\$17,211,781</b>  |
| 28             | <b>TAX OFFSET FROM RATE BASE</b>           |                                 |                     |                     |                       |                              |                       |
| 29             | Federal Tax Offset                         | \$21,187,294                    | 25.50               | 45.63               | -20.13                | -0.055151                    | -\$1,168,500          |
| 30             | State Tax Offset                           | \$3,329,432                     | 25.50               | 45.63               | -20.13                | -0.055151                    | -\$183,622            |
| 31             | City Tax Offset                            | \$0                             | 25.50               | 45.63               | -20.13                | -0.055151                    | \$0                   |
| 32             | Interest Expense Offset                    | \$40,715,872                    | 25.50               | 86.55               | -61.05                | -0.167260                    | -\$6,810,137          |
| 33             | <b>TOTAL OFFSET FROM RATE BASE</b>         | <b>\$65,232,598</b>             |                     |                     |                       |                              | <b>-\$8,162,259</b>   |
| 34             | <b>TOTAL CASH WORKING CAPITAL REQUIRED</b> |                                 |                     |                     |                       |                              | <b>-\$25,374,040</b>  |



Missouri Public Service - Electric  
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Test Year Ending September 30, 2011  
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Income Statement

| Line Number | A<br>Category Description           | B<br>Total Test Year | C<br>Test Year Labor | D<br>Test Year Non Labor | E<br>Adjustments | F<br>Total Company Adjusted | G<br>Jurisdictional Adjustments | H<br>MO Final Adj Jurisdictional | I<br>MO Juris. Labor | J<br>MO Juris. Non Labor |
|-------------|-------------------------------------|----------------------|----------------------|--------------------------|------------------|-----------------------------|---------------------------------|----------------------------------|----------------------|--------------------------|
| 1           | TOTAL OPERATING REVENUES            | \$574,682,351        | See Note (1)         | See Note (1)             | See Note (1)     | \$574,682,351               | -\$14,364,906                   | \$558,692,734                    | See Note (1)         | See Note (1)             |
| 2           | TOTAL POWER PRODUCTION EXPENSES     | \$252,061,842        | \$0                  | \$252,061,842            | -\$42,296,764    | \$209,765,078               | \$0                             | \$208,649,236                    | \$154,008            | \$208,495,228            |
| 3           | TOTAL TRANSMISSION EXPENSES         | \$15,525,859         | \$0                  | \$15,525,859             | -\$5,305,582     | \$10,220,277                | \$0                             | \$10,169,173                     | \$3,026              | \$10,166,147             |
| 4           | TOTAL DISTRIBUTION EXPENSES         | \$21,991,543         | \$0                  | \$21,991,543             | \$588,499        | \$22,580,042                | \$0                             | \$22,468,270                     | -\$17,134            | \$22,485,404             |
| 5           | TOTAL CUSTOMER ACCOUNTS EXPENSE     | \$14,195,307         | \$0                  | \$14,195,307             | -\$1,544,286     | \$12,651,021                | \$220,275                       | \$12,871,296                     | \$52,672             | \$12,818,624             |
| 6           | TOTAL CUSTOMER SERVICE & INFO. EXP. | \$1,863,955          | \$0                  | \$1,863,955              | \$3,619,762      | \$5,483,717                 | \$0                             | \$5,483,717                      | -\$3,975             | \$5,487,692              |
| 7           | TOTAL SALES EXPENSES                | \$173,892            | \$0                  | \$173,892                | \$1,814          | \$175,706                   | \$0                             | \$175,706                        | \$1,814              | \$173,892                |
| 8           | TOTAL ADMIN. & GENERAL EXPENSES     | \$50,610,749         | \$0                  | \$50,610,749             | -\$1,023,803     | \$49,586,946                | -\$122,729                      | \$49,223,772                     | -\$2,112,165         | \$51,335,937             |
| 9           | TOTAL DEPRECIATION EXPENSE          | \$60,632,243         | See Note (1)         | See Note (1)             | See Note (1)     | \$60,632,243                | -\$2,905,618                    | \$57,424,676                     | See Note (1)         | See Note (1)             |
| 10          | TOTAL AMORTIZATION EXPENSE          | \$234,927            | \$0                  | \$234,927                | \$1,947,384      | \$2,182,311                 | \$0                             | \$2,171,443                      | \$0                  | \$2,171,443              |
| 11          | TOTAL OTHER OPERATING EXPENSES      | \$20,630,006         | \$0                  | \$20,630,006             | \$1,385,382      | \$22,015,388                | \$0                             | \$21,997,443                     | \$111,244            | \$21,886,199             |
| 12          | TOTAL OPERATING EXPENSE             | \$437,920,323        | \$0                  | \$377,288,080            | -\$42,627,594    | \$395,292,729               | -\$2,808,072                    | \$390,634,732                    | -\$1,810,510         | \$335,020,566            |
| 13          | NET INCOME BEFORE TAXES             | \$136,762,028        | \$0                  | \$0                      | \$0              | \$179,389,622               | -\$11,556,834                   | \$168,058,002                    | \$0                  | \$0                      |
| 14          | TOTAL INCOME TAXES                  | \$859,279            | See Note (1)         | See Note (1)             | See Note (1)     | \$859,279                   | \$34,739,652                    | \$35,598,931                     | See Note (1)         | See Note (1)             |
| 15          | TOTAL DEFERRED INCOME TAXES         | \$35,027,884         | See Note (1)         | See Note (1)             | See Note (1)     | \$35,027,884                | -\$18,695,564                   | \$13,232,597                     | See Note (1)         | See Note (1)             |
| 16          | NET OPERATING INCOME                | \$100,874,865        | \$0                  | \$0                      | \$0              | \$143,502,459               | -\$27,600,922                   | \$119,226,474                    | \$0                  | \$0                      |

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

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Income Statement Detail

| Line Number | A<br>Account Number | B<br>Income Description                  | C<br>Test Year Total (D+E) | D<br>Test Year Labor | E<br>Test Year Non Labor | F<br>Adjust. Number | G<br>Total Company Adjustments (From Adj. Sch.) | H<br>Total Company Adjusted (C+G) | I<br>Jurisdictional Allocations | J<br>Jurisdictional Adjustments (From Adj. Sch.) | K<br>MO Final Adj Jurisdictional (H x I) + J | L<br>MO Adj. Juris. Labor L + M = K | M<br>MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| Rev-1       |                     | RETAIL RATE REVENUE                      |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| Rev-2       |                     | Electric Rate Revenue                    | \$562,955,799              |                      |                          | Rev-2               |   | \$562,955,799                     | 100.0000%                       | -\$17,905,247                                    | \$545,050,552                                |                                     |                               |
| Rev-3       |                     | FCA and Unbilled Electric Rate Revenues  | -\$9,844,567               |                      |                          | Rev-3               |   | -\$9,844,567                      | 100.0000%                       | \$9,844,567                                      | \$0  |                                     |                               |
| Rev-4       |                     | TOTAL RETAIL RATE REVENUE                | \$553,111,232              |                      |                          |                     |   | \$553,111,232                     |                                 | -\$8,060,680                                     | \$545,050,552                                |                                     |                               |
| Rev-5       |                     | OTHER OPERATING REVENUES                 |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| Rev-6       | 447.002             | Bulk Power Sales                         | \$218,413                  |                      |                          | Rev-6               |   | \$218,413                         | 99.4600%                        | \$490,515  | \$707,749                                    |                                     |                               |
| Rev-7       | 447.012             | Wholesale Sales Capacity                 | \$940,000                  |                      |                          | Rev-7               |   | \$940,000                         | 99.4600%                        | -\$38,242  | \$896,682                                    |                                     |                               |
| Rev-8       | 447.030             | SFR Off System Sales                     | \$9,310,613                |                      |                          | Rev-8               |   | \$9,310,613                       | 99.4600%                        | -\$9,310,613                                     | -\$50,277                                    |                                     |                               |
| Rev-9       | 447.030             | SFR Off System Sales-Net Margin          | \$0                        |                      |                          | Rev-9               |   | \$0                               | 100.0000%                       | \$6,429,726                                      | \$6,429,726                                  |                                     |                               |
| Rev-10      | 447.031             | Revenue InterUN/IntraST (blk11)          | \$2,599,029                |                      |                          | Rev-10              |   | \$2,599,029                       | 99.4600%                        | -\$2,599,029                                     | -\$14,035                                    |                                     |                               |
| Rev-11      | 447.035             | SFR Off System Sales WAPA                | \$905,598                  |                      |                          | Rev-11              |   | \$905,598                         | 99.4600%                        | -\$905,598                                       | -\$4,890                                     |                                     |                               |
| Rev-12      | 447.035             | SFR Off System Sales WAPA-Net Margin     | \$0                        |                      |                          | Rev-12              |   | \$0                               | 100.0000%                       | \$333,600  | \$333,600                                    |                                     |                               |
| Rev-13      | 447.101             | Resales Private Utilities                | \$15,034                   |                      |                          | Rev-13              |   | \$15,034                          | 99.4600%                        | \$0  | \$14,953                                     |                                     |                               |
| Rev-14      | 447.103             | Resales Municipalities                   | \$1,546,193                |                      |                          | Rev-14              |   | \$1,546,193                       | 0.0000%                         | \$0  | \$0  |                                     |                               |
| Rev-15      | 450.001             | Other Oper Rev-Forf Disc                 | \$617,400                  |                      |                          | Rev-15              |   | \$617,400                         | 100.0000%                       | -\$4,197   | \$613,203                                    |                                     |                               |
| Rev-16      | 451.004             | Other-Oper Rev- Disconnect Serv. Charge  | \$501,801                  |                      |                          | Rev-16              |   | \$501,801                         | 100.0000%                       | \$0  | \$501,801                                    |                                     |                               |
| Rev-17      | 454.001             | Other-Oper Rev. Rent Electric Property   | \$839,589                  |                      |                          | Rev-17              |   | \$839,589                         | 100.0000%                       | \$0  | \$839,589                                    |                                     |                               |
| Rev-18      | 456.100             | Revenue Trans Elect for Others           | \$3,481,419                |                      |                          | Rev-18              |   | \$3,481,419                       | 100.0000%                       | -\$700,388                                       | \$2,781,031                                  |                                     |                               |
| Rev-19      | 456.101             | Miscellaneous Electric Operating Revenue | \$331,340                  |                      |                          | Rev-19              |   | \$331,340                         | 99.5000%                        | \$0  | \$329,683                                    |                                     |                               |
| Rev-20      | 456.102             | Other Revenue - Return Chk Svc Charge    | \$264,690                  |                      |                          | Rev-20              |   | \$264,690                         | 99.5000%                        | \$0  | \$263,367                                    |                                     |                               |
| Rev-21      |                     | TOTAL OTHER OPERATING REVENUES           | \$21,571,119               |                      |                          |                     |   | \$21,571,119                      |                                 | -\$6,304,226                                     | \$13,642,182                                 |                                     |                               |
| Rev-22      |                     | TOTAL OPERATING REVENUES                 | \$574,682,351              |                      |                          |                     |   | \$574,682,351                     |                                 | -\$14,364,906                                    | \$558,692,734                                |                                     |                               |
| 1           |                     | POWER PRODUCTION EXPENSES                |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 2           |                     | STEAM POWER GENERATION                   |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 3           |                     | OPERATION & MAINTENANCE EXPENSE          |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 4           | 500.000             | Steam Operation Supervision              | \$2,002,867                | \$0                  | \$2,002,867              | E-4                 | -\$11,236                                       | \$1,991,631                       | 99.5000%                        | \$0  | \$1,981,673                                  | -\$87,987                           | \$2,069,660                   |
| 5           | 501.000             | Fuel Expense                             | \$82,075,351               | \$0                  | \$82,075,351             | E-5                 | \$13,095,668                                    | \$95,171,019                      | 99.4600%                        | \$0  | \$94,657,095                                 | \$0                                 | \$94,657,095                  |
| 6           | 501.000             | Fuel Additives - Limestone               | \$420,935                  | \$0                  | \$420,935                | E-6                 | -\$49,223                                       | \$371,712                         | 99.4600%                        | \$0  | \$369,705                                    | \$0                                 | \$369,705                     |
| 7           | 501.000             | Fuel Additives - Ammonia                 | \$1,755,670                | \$0                  | \$1,755,670              | E-7                 | -\$411,511                                      | \$1,344,159                       | 99.4600%                        | \$0  | \$1,336,901                                  | \$0                                 | \$1,336,901                   |
| 8           | 501.000             | Fuel Additives - PAC                     | \$101,409                  | \$0                  | \$101,409                | E-8                 | \$18,093  | \$119,502                         | 99.4600%                        | \$0  | \$118,857                                    | \$0                                 | \$118,857                     |
| 9           | 501.000             | Fuel Additives - Residuals               | \$1,613,509                | \$0                  | \$1,613,509              | E-9                 | \$0   | \$1,613,509                       | 99.4600%                        | \$0  | \$1,604,796                                  | \$0                                 | \$1,604,796                   |
| 10          | 501.500             | Fuel Handling                            | \$4,012,296                | \$0                  | \$4,012,296              | E-10                | \$35,410  | \$4,047,706                       | 99.4600%                        | \$0  | \$4,025,849                                  | \$35,219                            | \$3,990,630                   |
| 11          | 501.029             | Fuel OSS - Fixed PRB                     | \$0                        | \$0                  | \$0                      | E-11                | \$0   | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 12          | 501.030             | Fuel Off-System Steam (bk20)             | \$0                        | \$0                  | \$0                      | E-12                | -\$503,165                                      | -\$503,165                        | 99.4600%                        | \$0  | -\$500,448                                   | \$0                                 | -\$500,448                    |
| 13          | 501.033             | Fuel Steam Inter UN/Intra ST (bk11)      | \$0                        | \$0                  | \$0                      | E-13                | \$0   | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 14          | 502.000             | Steam Expenses                           | \$4,474,620                | \$0                  | \$4,474,620              | E-14                | \$201,936                                       | \$4,676,556                       | 99.5000%                        | \$0  | \$4,653,173                                  | \$42,018                            | \$4,611,155                   |
| 15          | 505.000             | Steam Operations Electric Expense        | \$1,538,472                | \$0                  | \$1,538,472              | E-15                | \$1,391   | \$1,539,863                       | 99.5000%                        | \$0  | \$1,532,164                                  | \$17,305                            | \$1,514,859                   |
| 16          | 506.000             | Misc. Steam Power Operations             | \$2,414,680                | \$0                  | \$2,414,680              | E-16                | \$57,791  | \$2,472,471                       | 99.5000%                        | \$0  | \$2,460,109                                  | \$12,735                            | \$2,447,374                   |
| 17          | 507.000             | Steam Power Operations Rents             | \$3,753                    | \$0                  | \$3,753                  | E-17                | \$113   | \$3,866                           | 99.5000%                        | \$0  | \$3,847                                      | \$0                                 | \$3,847                       |
| 18          | 509.000             | Allowances                               | \$3,943,471                | \$0                  | \$3,943,471              | E-18                | \$48,466  | \$3,991,937                       | 99.4600%                        | \$0  | \$3,970,381                                  | \$0                                 | \$3,970,381                   |
| 19          |                     | TOTAL OPERATION & MAINTENANCE EXPENSE    | \$104,357,033              | \$0                  | \$104,357,033            |                     | \$12,483,733                                    | \$116,840,766                     |                                 | \$0  | \$116,214,102                                | \$19,290                            | \$116,194,812                 |
| 20          |                     | TOTAL STEAM POWER GENERATION             | \$104,357,033              | \$0                  | \$104,357,033            |                     | \$12,483,733                                    | \$116,840,766                     |                                 | \$0  | \$116,214,102                                | \$19,290                            | \$116,194,812                 |
| 21          |                     | ELECTRIC MAINTENANCE EXPENSE             |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |

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| Line Number | A<br>Account Number | B<br>Income Description                          | C<br>Test Year Total (D+E) | D<br>Test Year Labor | E<br>Test Year Non Labor | F<br>Adjust. Number | G<br>Total Company Adjustments (From Adj. Sch.) | H<br>Total Company Adjusted (C+G) | I<br>Jurisdictional Allocations | J<br>Jurisdictional Adjustments (From Adj. Sch.) | K<br>MO Final Adj Jurisdictional (H x I) + J | L<br>MO Adj. Juris. Labor L + M = K | M<br>MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 22          | 510.000             | Maint. Superv. & Eng - Steam Power               | \$1,575,261                | \$0                  | \$1,575,261              | E-22                | \$17,142  | \$1,592,403                       | 99.5000%                        | \$0  | \$1,584,441                                  | \$18,335                            | \$1,566,106                   |
| 23          | 511.000             | Maint. Of Structures - Steam Power               | \$1,733,598                | \$0                  | \$1,733,598              | E-23                | \$51,737  | \$1,785,335                       | 99.5000%                        | \$0  | \$1,776,409                                  | \$12,608                            | \$1,763,801                   |
| 24          | 512.000             | Maint. Of Boiler Plant - Steam Power             | \$9,945,733                | \$0                  | \$9,945,733              | E-24                | \$432,033                                       | \$10,377,766                      | 99.5000%                        | \$0  | \$10,325,877                                 | \$41,775                            | \$10,284,102                  |
| 25          | 513.000             | Maint. Of Electric Plant - Steam Power           | \$2,938,058                | \$0                  | \$2,938,058              | E-25                | \$165,553                                       | \$3,103,611                       | 99.5000%                        | \$0  | \$3,088,093                                  | \$11,985                            | \$3,076,108                   |
| 26          | 514.000             | Maint. Of Misc. Electric Plant - Steam Power     | \$408,169                  | \$0                  | \$408,169                | E-26                | \$7,247   | \$415,416                         | 99.5000%                        | \$0  | \$413,339                                    | \$852                               | \$412,487                     |
| 27          |                     | <b>TOTAL ELECTRIC MAINTENANCE EXPENSE</b>        | <b>\$16,600,819</b>        | <b>\$0</b>           | <b>\$16,600,819</b>      |                     | <b>\$673,712</b>                                | <b>\$17,274,531</b>               |                                 | <b>\$0</b>                                       | <b>\$17,188,159</b>                          | <b>\$85,555</b>                     | <b>\$17,102,604</b>           |
| 28          |                     | <b>NUCLEAR POWER GENERATION</b>                  |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 29          |                     | <b>TOTAL NUCLEAR POWER GENERATION</b>            | <b>\$0</b>                 | <b>\$0</b>           | <b>\$0</b>               |                     | <b>\$0</b>                                      | <b>\$0</b>                        |                                 | <b>\$0</b>                                       | <b>\$0</b>                                   | <b>\$0</b>                          | <b>\$0</b>                    |
| 30          |                     | <b>HYDRAULIC POWER GENERATION</b>                |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 31          |                     | <b>TOTAL HYDRAULIC POWER GENERATION</b>          | <b>\$0</b>                 | <b>\$0</b>           | <b>\$0</b>               |                     | <b>\$0</b>                                      | <b>\$0</b>                        |                                 | <b>\$0</b>                                       | <b>\$0</b>                                   | <b>\$0</b>                          | <b>\$0</b>                    |
| 32          |                     | <b>OTHER POWER GENERATION</b>                    |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 33          |                     | <b>OTHER POWER OPERATION</b>                     |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 34          | 546.000             | Prod Turbine Oper - Super & Engrn                | \$23,040                   | \$0                  | \$23,040                 | E-34                | \$298   | \$23,338                          | 99.5000%                        | \$0  | \$23,222                                     | \$297                               | \$22,925                      |
| 35          | 547.000             | Prod Turbine Oper                                | \$10,948,611               | \$0                  | \$10,948,611             | E-35                | -\$2,834,020                                    | \$8,114,591                       | 99.4600%                        | \$0  | \$8,070,772                                  | \$0                                 | \$8,070,772                   |
| 36          | 547.020             | Fuel On System Other Prod                        | -\$1,807,664               | \$0                  | -\$1,807,664             | E-36                | \$5,805,442                                     | \$3,997,778                       | 99.4600%                        | \$0  | \$3,976,190                                  | \$0                                 | \$3,976,190                   |
| 37          | 547.030             | Fuel Off System Other Prod                       | \$4,243,675                | \$0                  | \$4,243,675              | E-37                | -\$4,243,675                                    | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 38          | 547.033             | Fuel Other InterUN/Intra S                       | \$1,684,129                | \$0                  | \$1,684,129              | E-38                | -\$1,684,129                                    | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 39          | 547.102             | Fuel Handling CT Gas Purch                       | \$88,435                   | \$0                  | \$88,435                 | E-39                | \$171   | \$88,606                          | 99.4600%                        | \$0  | \$88,127                                     | \$170                               | \$87,957                      |
| 40          | 547.105             | Hedging Settlements                              | \$4,710,449                | \$0                  | \$4,710,449              | E-40                | -\$4,003,882                                    | \$706,567                         | 99.4600%                        | \$0  | \$702,752                                    | \$0                                 | \$702,752                     |
| 41          | 548.000             | Other Power Generation Expense                   | \$463,790                  | \$0                  | \$463,790                | E-41                | \$4,175   | \$467,965                         | 99.5000%                        | \$0  | \$465,625                                    | \$4,154                             | \$461,471                     |
| 42          | 549.000             | Misc Other Power Generation Expense              | \$686,787                  | \$0                  | \$686,787                | E-42                | \$2,264   | \$689,051                         | 99.5000%                        | \$0  | \$685,606                                    | \$2,253                             | \$683,353                     |
| 43          |                     | <b>TOTAL OTHER POWER OPERATION</b>               | <b>\$21,041,252</b>        | <b>\$0</b>           | <b>\$21,041,252</b>      |                     | <b>-\$6,953,356</b>                             | <b>\$14,087,896</b>               |                                 | <b>\$0</b>                                       | <b>\$14,012,294</b>                          | <b>\$6,874</b>                      | <b>\$14,005,420</b>           |
| 44          |                     | <b>OTHER POWER MAINTENANCE</b>                   |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 45          | 551.000             | Other Maint - Supr Eng Structure Gen & Misc.     | \$302,650                  | \$0                  | \$302,650                | E-45                | \$4,239   | \$306,889                         | 99.5000%                        | \$0  | \$305,355                                    | \$4,009                             | \$301,346                     |
| 46          | 552.000             | Other General Maintenance of Structures          | \$115,636                  | \$0                  | \$115,636                | E-46                | \$8,851   | \$124,487                         | 99.5000%                        | \$0  | \$123,865                                    | \$480                               | \$123,385                     |
| 47          | 553.000             | Other General Maintenance of General Plant       | \$4,544,100                | \$0                  | \$4,544,100              | E-47                | \$19,707  | \$4,563,807                       | 99.5000%                        | \$0  | \$4,540,988                                  | \$12,288                            | \$4,528,700                   |
| 48          | 554.000             | Other General Maintenance of Misc. General Plant | \$1,668                    | \$0                  | \$1,668                  | E-48                | -\$20   | \$1,648                           | 99.5000%                        | \$0  | \$1,640                                      | \$0                                 | \$1,640                       |
| 49          |                     | <b>TOTAL OTHER POWER MAINTENANCE</b>             | <b>\$4,964,054</b>         | <b>\$0</b>           | <b>\$4,964,054</b>       |                     | <b>\$32,777</b>                                 | <b>\$4,996,831</b>                |                                 | <b>\$0</b>                                       | <b>\$4,971,848</b>                           | <b>\$16,777</b>                     | <b>\$4,955,071</b>            |
| 50          |                     | <b>TOTAL OTHER POWER GENERATION</b>              | <b>\$26,005,306</b>        | <b>\$0</b>           | <b>\$26,005,306</b>      |                     | <b>-\$6,920,579</b>                             | <b>\$19,084,727</b>               |                                 | <b>\$0</b>                                       | <b>\$18,984,142</b>                          | <b>\$23,651</b>                     | <b>\$18,960,491</b>           |
| 51          |                     | <b>OTHER POWER SUPPLY EXPENSES</b>               |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 52          | 555.000             | Puch. Pwr. Energy and Capacity                   | -\$120,173                 | \$0                  | -\$120,173               | E-52                | \$120,173                                       | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 53          | 555.005             | Purch Pwr Capacity Purch - Gardn                 | \$7,438,457                | \$0                  | \$7,438,457              | E-53                | \$634,543                                       | \$8,073,000                       | 99.5000%                        | \$0  | \$8,032,635                                  | \$0                                 | \$8,032,635                   |
| 54          | 555.020             | Purchased Power On-sys (bk10)                    | \$83,572,187               | \$0                  | \$83,572,187             | E-54                | -\$39,147,854                                   | \$44,424,333                      | 99.4600%                        | \$0  | \$44,184,442                                 | \$0                                 | \$44,184,442                  |
| 55          | 555.021             | Base Pwr On-Sys Interco (bk10)                   | \$2,108,315                | \$0                  | \$2,108,315              | E-55                | -\$2,108,315                                    | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 56          | 555.027             | Purch Pwr On-Sys Demand                          | \$0                        | \$0                  | \$0                      | E-56                | \$0   | \$0                               | 99.5000%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 57          | 555.030             | Purch Power Off-System Sales                     | \$5,839,210                | \$0                  | \$5,839,210              | E-57                | -\$5,839,210                                    | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 58          | 555.031             | Purch Power Off-System Interunit                 | \$959,076                  | \$0                  | \$959,076                | E-58                | -\$959,076                                      | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 59          | 555.032             | Purchase Power Intrastate (bk11)                 | \$684,737                  | \$0                  | \$684,737                | E-59                | -\$684,737                                      | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 60          | 555.035             | Purchased Power Off-Sys WAPA                     | \$573,743                  | \$0                  | \$573,743                | E-60                | -\$573,743                                      | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 61          | 555.101             | Purch Pwr MO Allocation                          | \$0                        | \$0                  | \$0                      | E-61                | \$0   | \$0                               | 99.4600%                        | \$0  | \$0  | \$0                                 | \$0                           |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Income Statement Detail

| Line Number | A<br>Account Number | B<br>Income Description                   | C<br>Test Year Total (D+E) | D<br>Test Year Labor | E<br>Test Year Non Labor | F<br>E Adj. Number | G<br>Total Company Adjustments (From Adj. Sch.) | H<br>Total Company Adjusted (C+G) | I<br>Jurisdictional Allocations | J<br>Jurisdictional Adjustments (From Adj. Sch.) | K<br>MO Final Adj Jurisdictional (H x I) + J | L<br>MO Adj. Juris. Labor L + M = K | M<br>MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 62          | 556.000             | System Control and Load Dispatch          | \$1,123,611                | \$0                  | \$1,123,611              | E-62               | \$10,774  | \$1,134,385                       | 99.4600%                        | \$0  | \$1,128,260                                  | \$10,716                            | \$1,117,544                   |
| 63          | 557.000             | Other Production Expenses                 | \$2,919,521                | \$0                  | \$2,919,521              | E-63               | \$13,815  | \$2,933,336                       | 99.4600%                        | \$0  | \$2,917,496                                  | \$14,796                            | \$2,902,700                   |
| 64          |                     | TOTAL OTHER POWER SUPPLY EXPENSES         | \$105,098,684              | \$0                  | \$105,098,684            |                    | -\$48,533,630                                   | \$56,565,054                      |                                 | \$0  | \$56,262,833                                 | \$25,512                            | \$56,237,321                  |
| 65          |                     | TOTAL POWER PRODUCTION EXPENSES           | \$252,061,842              | \$0                  | \$252,061,842            |                    | -\$42,296,764                                   | \$209,765,078                     |                                 | \$0  | \$208,649,236                                | \$154,008                           | \$208,495,228                 |
| 66          |                     | TRANSMISSION EXPENSES                     |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 67          |                     | OPERATION - TRANSMISSION EXP.             |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 68          | 560.000             | Trans Oper Suprv and Engrg                | \$825,387                  | \$0                  | \$825,387                | E-68               | -\$15,304                                       | \$810,083                         | 99.5000%                        | \$0  | \$806,033                                    | -\$15,227                           | \$821,260                     |
| 69          | 561.000             | Trans Operations Expense                  | \$1,841,059                | \$0                  | \$1,841,059              | E-69               | \$181,525                                       | \$2,022,584                       | 99.5000%                        | \$0  | \$2,012,471                                  | \$4,426                             | \$2,008,045                   |
| 70          | 562.000             | Trans Oper- Station Expenses              | \$139,922                  | \$0                  | \$139,922                | E-70               | \$1,562   | \$141,484                         | 99.5000%                        | \$0  | \$140,776                                    | \$1,554                             | \$139,222                     |
| 71          | 563.000             | Trans Oper-OH Line Expense                | \$81,648                   | \$0                  | \$81,648                 | E-71               | \$352   | \$82,000                          | 99.5000%                        | \$0  | \$81,590                                     | \$350                               | \$81,240                      |
| 72          | 565.000             | Trans of Electricity by Others            | \$2,015,433                | \$0                  | \$2,015,433              | E-72               | -\$854,703                                      | \$1,160,730                       | 99.5000%                        | \$0  | \$1,154,926                                  | \$0                                 | \$1,154,926                   |
| 73          | 565.021             | Trans of Elec by Others Interunit         | \$0                        | \$0                  | \$0                      | E-73               | \$0   | \$0                               | 99.5000%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 74          | 565.027             | Trans of Elec by Others Demand            | \$7,126,339                | \$0                  | \$7,126,339              | E-74               | -\$4,915,609                                    | \$2,210,730                       | 99.5000%                        | \$0  | \$2,199,676                                  | \$0                                 | \$2,199,676                   |
| 75          | 565.030             | Trans of Elec by Others Off Sys           | \$64,378                   | \$0                  | \$64,378                 | E-75               | \$0   | \$64,378                          | 99.5000%                        | \$0  | \$64,056                                     | \$0                                 | \$64,056                      |
| 76          | 566.000             | Trans Oper Misc Expense                   | \$1,154,825                | \$0                  | \$1,154,825              | E-76               | \$7,637   | \$1,162,462                       | 99.5000%                        | \$0  | \$1,156,649                                  | \$7,484                             | \$1,149,165                   |
| 77          | 567.000             | Trans Oper Rents                          | \$15,919                   | \$0                  | \$15,919                 | E-77               | \$0   | \$15,919                          | 99.5000%                        | \$0  | \$15,839                                     | \$0                                 | \$15,839                      |
| 78          | 575.000             | Misc. Transmission Expenses               | \$824,252                  | \$0                  | \$824,252                | E-78               | \$111,307                                       | \$935,559                         | 99.5000%                        | \$0  | \$930,881                                    | \$0                                 | \$930,881                     |
| 79          |                     | TOTAL OPERATION - TRANSMISSION EXP.       | \$14,089,162               | \$0                  | \$14,089,162             |                    | -\$5,483,233                                    | \$8,605,929                       |                                 | \$0  | \$8,562,897                                  | -\$1,413                            | \$8,564,310                   |
| 80          |                     | MAINTENANCE - TRANSMISSION EXP.           |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 81          | 568.000             | Maint. of Supervision and Engineering     | \$676                      | \$0                  | \$676                    | E-81               | \$0   | \$676                             | 99.5000%                        | \$0  | \$673  | \$0                                 | \$673                         |
| 82          | 569.000             | Trans Maintenance of Structures           | \$18,477                   | \$0                  | \$18,477                 | E-82               | \$2,416   | \$20,893                          | 99.5000%                        | \$0  | \$20,788                                     | \$119                               | \$20,669                      |
| 83          | 570.000             | Trans Maintenance of Station Equipment    | \$273,198                  | \$0                  | \$273,198                | E-83               | \$81,898  | \$355,096                         | 99.5000%                        | \$0  | \$353,320                                    | \$3,737                             | \$349,583                     |
| 84          | 571.000             | Trans Maintenance of Overhead Lines       | \$1,140,932                | \$0                  | \$1,140,932              | E-84               | \$93,443  | \$1,234,375                       | 99.5000%                        | \$0  | \$1,228,203                                  | \$543                               | \$1,227,660                   |
| 85          | 572.000             | Trans Maintenance of Underground Lines    | \$404                      | \$0                  | \$404                    | E-85               | -\$28   | \$376                             | 99.5000%                        | \$0  | \$374  | \$5                                 | \$369                         |
| 86          | 573.000             | Trans Maintenance of Misc. Trans Plant    | \$3,010                    | \$0                  | \$3,010                  | E-86               | -\$78   | \$2,932                           | 99.5000%                        | \$0  | \$2,918                                      | \$35                                | \$2,883                       |
| 87          |                     | TOTAL MAINTENANCE - TRANSMISSION EXP.     | \$1,436,697                | \$0                  | \$1,436,697              |                    | \$177,651                                       | \$1,614,348                       |                                 | \$0  | \$1,606,276                                  | \$4,439                             | \$1,601,837                   |
| 88          |                     | TOTAL TRANSMISSION EXPENSES               | \$15,525,859               | \$0                  | \$15,525,859             |                    | -\$5,305,582                                    | \$10,220,277                      |                                 | \$0  | \$10,169,173                                 | \$3,026                             | \$10,166,147                  |
| 89          |                     | DISTRIBUTION EXPENSES                     |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 90          |                     | OPERATION - DIST. EXPENSES                |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 91          | 580.000             | Distrb Oper - Supr & Engineering          | \$2,233,650                | \$0                  | \$2,233,650              | E-91               | -\$122,733                                      | \$2,110,917                       | 99.5050%                        | \$0  | \$2,100,468                                  | -\$122,125                          | \$2,222,593                   |
| 92          | 581.000             | Distrb Oper - Load Dispatching            | \$253,889                  | \$0                  | \$253,889                | E-92               | \$2,686   | \$256,575                         | 99.5050%                        | \$0  | \$255,305                                    | \$2,673                             | \$252,632                     |
| 93          | 582.000             | Distrb Oper - Station Expense             | \$262,659                  | \$0                  | \$262,659                | E-93               | \$919   | \$263,578                         | 99.5050%                        | \$0  | \$262,273                                    | \$914                               | \$261,359                     |
| 94          | 583.000             | Distrb Oper OH Line Expense               | \$1,029,336                | \$0                  | \$1,029,336              | E-94               | \$11,716  | \$1,041,052                       | 99.5050%                        | \$0  | \$1,035,899                                  | \$10,133                            | \$1,025,766                   |
| 95          | 584.000             | Distrb Oper UG Line Expense               | \$761,045                  | \$0                  | \$761,045                | E-95               | \$32,545  | \$793,590                         | 99.5050%                        | \$0  | \$789,662                                    | \$3,038                             | \$786,624                     |
| 96          | 585.000             | Distrb Oper Street Light & Signal Expense | \$541                      | \$0                  | \$541                    | E-96               | \$0   | \$541                             | 99.5050%                        | \$0  | \$538  | \$0                                 | \$538                         |
| 97          | 586.000             | Distrb Oper Meter Expense                 | \$1,219,462                | \$0                  | \$1,219,462              | E-97               | \$50,100  | \$1,269,562                       | 99.5050%                        | \$0  | \$1,263,277                                  | \$13,429                            | \$1,249,848                   |
| 98          | 587.000             | Distrb Oper Customer Install Expense      | \$64,601                   | \$0                  | \$64,601                 | E-98               | \$718   | \$65,319                          | 99.5050%                        | \$0  | \$64,995                                     | \$714                               | \$64,281                      |
| 99          | 588.000             | Distr Oper Misc Distr Expense             | \$6,079,059                | \$0                  | \$6,079,059              | E-99               | \$57,745  | \$6,136,804                       | 99.5050%                        | \$0  | \$6,106,426                                  | \$43,532                            | \$6,062,894                   |
| 100         | 589.000             | Distr Operations Rents                    | \$28,569                   | \$0                  | \$28,569                 | E-100              | \$0   | \$28,569                          | 99.5050%                        | \$0  | \$28,428                                     | \$0                                 | \$28,428                      |
| 101         |                     | TOTAL OPERATION - DIST. EXPENSES          | \$11,932,811               | \$0                  | \$11,932,811             |                    | \$33,696  | \$11,966,507                      |                                 | \$0  | \$11,907,271                                 | -\$47,692                           | \$11,954,963                  |
| 102         |                     | MAINTENANCE - DISTRIB. EXPENSES           |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 103         | 590.000             | Distrb Maint-Suprv & Engineering          | \$36,113                   | \$0                  | \$36,113                 | E-103              | \$854   | \$36,967                          | 99.5050%                        | \$0  | \$36,784                                     | \$352                               | \$36,432                      |
| 104         | 591.000             | Distrb Maint-Structures                   | \$357,670                  | \$0                  | \$357,670                | E-104              | \$15,841  | \$373,511                         | 99.5050%                        | \$0  | \$371,663                                    | \$1,886                             | \$369,777                     |
| 105         | 592.000             | Distrb Maint-Station Equipment            | \$219,374                  | \$0                  | \$219,374                | E-105              | \$38,911  | \$258,285                         | 99.5050%                        | \$0  | \$257,006                                    | \$2,183                             | \$254,823                     |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Income Statement Detail

| Line Number | A<br>Account Number | B<br>Income Description                       | C<br>Test Year Total (D+E) | D<br>Test Year Labor | E<br>Test Year Non Labor | F<br>E Adj. Number | G<br>Total Company Adjustments (From Adj. Sch.) | H<br>Total Company Adjusted (C+G) | I<br>Jurisdictional Allocations | J<br>Jurisdictional Adjustments (From Adj. Sch.) | K<br>MO Final Adj Jurisdictional (H x I) + J | L<br>MO Adj. Juris. Labor L + M = K | M<br>MO Adj. Juris. Non Labor |
|-------------|---------------------|---|----------------------------|----------------------|--------------------------|--------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 106         | 593.000             | Distrb Maint-OH lines                         | \$7,666,152                | \$0                  | \$7,666,152              | E-106              | \$324,742                                       | \$7,990,894                       | 99.5050%                        | \$0  | \$7,951,340                                  | \$16,778                            | \$7,934,562                   |
| 107         | 594.000             | Distrib Maint-Maint Undergrnd Lines           | \$351,068                  | \$0                  | \$351,068                | E-107              | \$5,666   | \$356,734                         | 99.5050%                        | \$0  | \$354,968                                    | \$3,477                             | \$351,491                     |
| 108         | 595.000             | Distrib Maint-Maint Line Transformer          | \$106,497                  | \$0                  | \$106,497                | E-108              | \$136,967                                       | \$243,464                         | 99.5050%                        | \$0  | \$242,259                                    | \$1,837                             | \$240,422                     |
| 109         | 596.000             | Distrib Maint- Maint St Lights/Signal         | \$892,897                  | \$0                  | \$892,897                | E-109              | \$95,906  | \$988,803                         | 99.5050%                        | \$0  | \$983,909                                    | \$1,708                             | \$982,201                     |
| 110         | 597.000             | Distrib Maint-Maint of Meters                 | \$108,939                  | \$0                  | \$108,939                | E-110              | -\$11,792                                       | \$97,147                          | 99.5050%                        | \$0  | \$96,666                                     | \$796                               | \$95,870                      |
| 111         | 598.000             | Distrib Maint-Maint Misci Distrib Pln         | \$320,022                  | \$0                  | \$320,022                | E-111              | -\$52,292                                       | \$267,730                         | 99.5050%                        | \$0  | \$266,404                                    | \$1,541                             | \$264,863                     |
| 112         |                     | TOTAL MAINTENANCE - DISTRIB. EXPENSES         | \$10,058,732               | \$0                  | \$10,058,732             |                    | \$554,803                                       | \$10,613,535                      |                                 | \$0  | \$10,560,999                                 | \$30,558                            | \$10,530,441                  |
| 113         |                     | TOTAL DISTRIBUTION EXPENSES                   | \$21,991,543               | \$0                  | \$21,991,543             |                    | \$588,499                                       | \$22,580,042                      |                                 | \$0  | \$22,468,270                                 | -\$17,134                           | \$22,485,404                  |
| 114         |                     | CUSTOMER ACCOUNTS EXPENSE                     |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 115         | 901.000             | Customer Acct Superv Exp                      | \$501,478                  | \$0                  | \$501,478                | E-115              | -\$11,184                                       | \$490,294                         | 100.0000%                       | \$0  | \$490,294                                    | -\$11,184                           | \$501,478                     |
| 116         | 902.000             | Cust Accts Meter Reading Expense              | \$3,541,832                | \$0                  | \$3,541,832              | E-116              | -\$2,326,837                                    | \$1,214,995                       | 100.0000%                       | \$0  | \$1,214,995                                  | \$9,249                             | \$1,205,746                   |
| 117         | 903.000             | Customer Accts Records and Collection         | \$6,691,397                | \$0                  | \$6,691,397              | E-117              | \$53,341  | \$6,744,738                       | 100.0000%                       | \$220,275  | \$6,965,013                                  | \$53,341                            | \$6,911,672                   |
| 118         | 904.000             | Uncollectible Accounts Expense                | \$3,163,648                | \$0                  | \$3,163,648              | E-118              | \$232,245                                       | \$3,395,893                       | 100.0000%                       | \$0  | \$3,395,893                                  | \$0                                 | \$3,395,893                   |
| 119         | 905.000             | Misc. Customer Accts Expense                  | \$296,952                  | \$0                  | \$296,952                | E-119              | \$508,149                                       | \$805,101                         | 100.0000%                       | \$0  | \$805,101                                    | \$1,266                             | \$803,835                     |
| 120         |                     | TOTAL CUSTOMER ACCOUNTS EXPENSE               | \$14,195,307               | \$0                  | \$14,195,307             |                    | -\$1,544,286                                    | \$12,651,021                      |                                 | \$220,275  | \$12,871,296                                 | \$52,672                            | \$12,818,624                  |
| 121         |                     | CUSTOMER SERVICE & INFO. EXP.                 |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 122         | 907.000             | Customer Service Superv. Exp                  | \$125,667                  | \$0                  | \$125,667                | E-122              | \$1,665   | \$127,332                         | 100.0000%                       | \$0  | \$127,332                                    | \$1,665                             | \$125,667                     |
| 123         | 908.000             | Customer Assistance Expense                   | \$475,240                  | \$0                  | \$475,240                | E-123              | \$2,004,917                                     | \$2,480,157                       | 100.0000%                       | \$0  | \$2,480,157                                  | \$684                               | \$2,479,473                   |
| 124         | 909.000             | Instructional Advertising Expense             | \$40,115                   | \$0                  | \$40,115                 | E-124              | \$39,807  | \$79,922                          | 100.0000%                       | \$0  | \$79,922                                     | \$746                               | \$79,176                      |
| 125         | 910.000             | Misc Customer Accounts and Info Exp           | \$1,222,933                | \$0                  | \$1,222,933              | E-125              | \$1,573,373                                     | \$2,796,306                       | 100.0000%                       | \$0  | \$2,796,306                                  | -\$7,070                            | \$2,803,376                   |
| 126         |                     | TOTAL CUSTOMER SERVICE & INFO. EXP.           | \$1,863,955                | \$0                  | \$1,863,955              |                    | \$3,619,762                                     | \$5,483,717                       |                                 | \$0  | \$5,483,717                                  | -\$3,975                            | \$5,487,692                   |
| 127         |                     | SALES EXPENSES                                |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 128         | 911.000             | Sales Supervision                             | \$455                      | \$0                  | \$455                    | E-128              | \$5   | \$460                             | 100.0000%                       | \$0  | \$460  | \$5                                 | \$455                         |
| 129         | 912.000             | Sales Expense                                 | \$159,129                  | \$0                  | \$159,129                | E-129              | \$1,708   | \$160,837                         | 100.0000%                       | \$0  | \$160,837                                    | \$1,708                             | \$159,129                     |
| 130         | 913.000             | Sales Advertising Expense                     | \$4,111                    | \$0                  | \$4,111                  | E-130              | \$0   | \$4,111                           | 100.0000%                       | \$0  | \$4,111                                      | \$0                                 | \$4,111                       |
| 131         | 916.000             | Misc. Sales Expense                           | \$10,197                   | \$0                  | \$10,197                 | E-131              | \$101   | \$10,298                          | 100.0000%                       | \$0  | \$10,298                                     | \$101                               | \$10,197                      |
| 132         |                     | TOTAL SALES EXPENSES                          | \$173,892                  | \$0                  | \$173,892                |                    | \$1,814   | \$175,706                         |                                 | \$0  | \$175,706                                    | \$1,814                             | \$173,892                     |
| 133         |                     | ADMIN. & GENERAL EXPENSES                     |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 134         |                     | OPERATION- ADMIN. & GENERAL EXP.              |                            |                      |                          |                    |   |                                   |                                 |  |  |                                     |                               |
| 135         | 920.000             | Admin & Gen-Administrative Salaries-Allocated | \$14,191,040               | \$0                  | \$14,191,040             | E-135              | -\$4,074,854                                    | \$10,116,186                      | 99.4740%                        | \$0  | \$10,062,975                                 | -\$2,517,227                        | \$12,580,202                  |
| 136         | 920.000             | Admin & Gen Administrative Salaries-100%      | \$523,878                  | \$0                  | \$523,878                | E-136              | -\$295,456                                      | \$228,422                         | 100.0000%                       | \$0  | \$228,422                                    | \$0                                 | \$228,422                     |
| 137         | 921.000             | A & G Expenses                                | \$1,625,348                | \$0                  | \$1,625,348              | E-137              | -\$49,886                                       | \$1,575,462                       | 99.4740%                        | \$0  | \$1,567,175                                  | -\$44,666                           | \$1,611,841                   |
| 138         | 922.000             | A & G Expenses Transferred                    | \$2,899,950                | \$0                  | \$2,899,950              | E-138              | -\$2,916  | \$2,897,034                       | 99.4740%                        | \$0  | \$2,881,795                                  | -\$2,901                            | \$2,884,696                   |
| 139         | 922.050             | KCPL Bill of Common Use Plant                 | \$0                        | \$0                  | \$0                      | E-139              | \$0   | \$0                               | 99.4740%                        | \$0  | \$0  | \$0                                 | \$0                           |
| 140         | 923.000             | Outside Services Employed-Allocated           | \$5,487,940                | \$0                  | \$5,487,940              | E-140              | -\$522,673                                      | \$4,965,267                       | 99.4740%                        | \$0  | \$4,939,150                                  | \$0                                 | \$4,939,150                   |
| 141         | 923.000             | Outside Services Employed-100%                | \$650,003                  | \$0                  | \$650,003                | E-141              | -\$650,003                                      | \$0                               | 100.0000%                       | \$0  | \$0  | \$0                                 | \$0                           |
| 142         | 924.000             | Property Insurance                            | \$1,264,473                | \$0                  | \$1,264,473              | E-142              | \$106,836                                       | \$1,371,309                       | 99.5050%                        | \$0  | \$1,364,521                                  | \$0                                 | \$1,364,521                   |
| 143         | 925.000             | Injuries and Damages                          | \$2,334,001                | \$0                  | \$2,334,001              | E-143              | -\$215,004                                      | \$2,118,997                       | 99.4740%                        | \$0  | \$2,107,851                                  | -\$173                              | \$2,108,024                   |
| 144         | 926.000             | Employee Pensions and Benefits-Allocated      | \$12,671,696               | \$0                  | \$12,671,696             | E-144              | \$6,505,419                                     | \$19,177,115                      | 99.4740%                        | \$0  | \$19,076,243                                 | \$443,777                           | \$18,632,466                  |
| 145         | 926.000             | Employee Pensions and Benefits-100%           | \$148,512                  | \$0                  | \$148,512                | E-145              | \$0   | \$148,512                         | 100.0000%                       | \$0  | \$148,512                                    | \$0                                 | \$148,512                     |
| 146         | 928.000             | Regulatory Commission Expense                 | \$5,521                    | \$0                  | \$5,521                  | E-146              | \$0   | \$5,521                           | 100.0000%                       | \$0  | \$5,521                                      | \$0                                 | \$5,521                       |
| 147         | 928.001             | MPSC Assessment                               | \$808,889                  | \$0                  | \$808,889                | E-147              | \$177,799                                       | \$986,688                         | 100.0000%                       | \$0  | \$986,688                                    | \$6,594                             | \$980,094                     |
| 148         | 928.003             | FERC Assessment                               | \$410,622                  | \$0                  | \$410,622                | E-148              | \$7,732   | \$418,354                         | 100.0000%                       | \$0  | \$418,354                                    | \$434                               | \$417,920                     |
| 149         | 928.011             | Reg Comm Exp- Mo Proceeding                   | \$1,383,203                | \$0                  | \$1,383,203              | E-149              | \$256,628                                       | \$1,639,831                       | 100.0000%                       | \$0  | \$1,639,831                                  | \$0                                 | \$1,639,831                   |
| 150         | 928.023             | Reg Comm Exp- FERC Proceedings                | \$350,028                  | \$0                  | \$350,028                | E-150              | \$0   | \$350,028                         | 100.0000%                       | \$0  | \$350,028                                    | \$0                                 | \$350,028                     |

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| Line Number | A<br>Account Number | B<br>Income Description                          | C<br>Test Year Total<br>(D+E) | D<br>Test Year Labor | E<br>Test Year Non Labor | F<br>Adj. Number | G<br>Total Company Adjustments<br>(From Adj. Sch.) | H<br>Total Company Adjusted<br>(C+G) | I<br>Jurisdictional Allocations | J<br>Jurisdictional Adjustments<br>(From Adj. Sch.) | K<br>MO Final Adj Jurisdictional<br>(H x I) + J | L<br>MO Adj. Juris. Labor | M<br>MO Adj. Juris. Non Labor |
|-------------|---------------------|--|-------------------------------|----------------------|--------------------------|------------------|--|--------------------------------------|---------------------------------|---|---|---------------------------|-------------------------------|
|             |                     |  |                               |                      |                          |                  |  |                                      |                                 |   | L + M = K                                       |                           |                               |
| 151         | 928.030             | Reg. Comm. Load Research                         | \$12,587                      | \$0                  | \$12,587                 | E-151            | \$167  | \$12,754                             | 100.0000%                       | \$0   | \$12,754  | \$167                     | \$12,587                      |
| 152         | 928.040             | Reg. Comm. Misc Tariff Filing                    | \$3,985                       | \$0                  | \$3,985                  | E-152            | \$123  | \$4,108                              | 100.0000%                       | \$0   | \$4,108   | \$123                     | \$3,985                       |
| 153         | 929.000             | Duplicate Charges-Credit                         | -\$484,346                    | \$0                  | -\$484,346               | E-153            | \$0  | -\$484,346                           | 99.4740%                        | \$0   | -\$481,798                                      | \$0                       | -\$481,798                    |
| 154         | 930.000             | Miscellaneous A&G Expense                        | \$1,336,125                   | \$0                  | \$1,336,125              | E-154            | -\$61,035  | \$1,275,090                          | 99.4740%                        | \$0   | \$1,268,383                                     | \$387                     | \$1,267,996                   |
| 155         | 930.100             | General Advertising Expense                      | \$56,863                      | \$0                  | \$56,863                 | E-155            | -\$26,874  | \$29,989                             | 99.4740%                        | \$0   | \$29,831  | \$391                     | \$29,440                      |
| 156         | 931.000             | Admin & General Expense-Rents                    | \$2,702,124                   | \$0                  | \$2,702,124              | E-156            | -\$635,959   | \$2,066,165                          | 99.4740%                        | -\$122,729  | \$1,932,568                                     | \$0                       | \$1,932,568                   |
| 157         | 933.000             | A&G Transportation Expense                       | \$0                           | \$0                  | \$0                      | E-157            | -\$1,592,421                                       | -\$1,592,421                         | 99.4740%                        | \$0   | -\$1,584,045                                    | \$0                       | -\$1,584,045                  |
| 158         |                     | TOTAL OPERATION- ADMIN. & GENERAL EXP.           | \$48,382,442                  | \$0                  | \$48,382,442             |                  | -\$1,072,377                                       | \$47,310,065                         |                                 | -\$122,729  | \$46,958,867                                    | -\$2,113,094              | \$49,071,961                  |
| 159         |                     | MAINT., ADMIN. & GENERAL EXP.                    |                               |                      |                          |                  |  |                                      |                                 |   |   |                           |                               |
| 160         | 935.000             | Maint. Of General Plant                          | \$2,228,307                   | \$0                  | \$2,228,307              | E-160            | \$48,574   | \$2,276,881                          | 99.4740%                        | \$0   | \$2,264,905                                     | \$929                     | \$2,263,976                   |
| 161         |                     | TOTAL MAINT., ADMIN. & GENERAL EXP.              | \$2,228,307                   | \$0                  | \$2,228,307              |                  | \$48,574   | \$2,276,881                          |                                 | \$0   | \$2,264,905                                     | \$929                     | \$2,263,976                   |
| 162         |                     | TOTAL ADMIN. & GENERAL EXPENSES                  | \$50,610,749                  | \$0                  | \$50,610,749             |                  | -\$1,023,803                                       | \$49,586,946                         |                                 | -\$122,729  | \$49,223,772                                    | -\$2,112,165              | \$51,335,937                  |
| 163         |                     | DEPRECIATION EXPENSE                             |                               |                      |                          |                  |  |                                      |                                 |   |   |                           |                               |
| 164         | 703.000             | Depreciation Expense, Dep. Exp.                  | \$66,195,695                  | See note (1)         | See note (1)             | E-164            | See note (1)                                       | \$66,195,695                         | 99.5020%                        | -\$2,903,263  | \$62,962,777                                    | See note (1)              | See note (1)                  |
| 165         | 703.001             | MO Iatan 1 Com RA Depr Expense                   | -\$5,563,452                  |                      |                          | E-165            |  | -\$5,563,452                         | 99.5020%                        | \$0   | -\$5,535,746                                    |                           |                               |
| 166         | 703.101             | Depr Steam Elec Prod ARC                         | \$0                           |                      |                          | E-166            |  | \$0                                  | 0.0000%                         | \$0   | \$0   |                           |                               |
| 167         | 703.000             | Depreciation Reserve Amortizations               | \$0                           |                      |                          | E-167            |  | \$0                                  | 99.5020%                        | -\$2,355  | -\$2,355  |                           |                               |
| 168         |                     | TOTAL DEPRECIATION EXPENSE                       | \$60,632,243                  | \$0                  | \$0                      |                  | \$0  | \$60,632,243                         |                                 | -\$2,905,618  | \$57,424,676                                    | \$0                       | \$0                           |
| 169         |                     | AMORTIZATION EXPENSE                             |                               |                      |                          |                  |  |                                      |                                 |   |   |                           |                               |
| 170         | 704.000             | Amort-LTD Term Electric Plant                    | \$285,834                     | \$0                  | \$285,834                | E-170            | -\$136,882   | \$148,952                            | 99.5020%                        | \$0   | \$148,210                                       | \$0                       | \$148,210                     |
| 171         | 705.010             | Amortization of Intangible Plant-Software        | \$130,771                     | \$0                  | \$130,771                | E-171            | \$1,087,404  | \$1,218,175                          | 99.5020%                        | \$0   | \$1,212,108                                     | \$0                       | \$1,212,108                   |
| 172         | 705.010             | Amortization of Other Intangible Plant           | -\$227,874                    | \$0                  | -\$227,874               | E-172            | \$706,431  | \$478,557                            | 99.5020%                        | \$0   | \$476,174                                       | \$0                       | \$476,174                     |
| 173         | 705.000             | Iatan 1 & 2/Common Regulatory Asset Amortization | \$46,196                      | \$0                  | \$46,196                 | E-173            | \$290,431  | \$336,627                            | 99.5020%                        | \$0   | \$334,951                                       | \$0                       | \$334,951                     |
| 174         |                     | TOTAL AMORTIZATION EXPENSE                       | \$234,927                     | \$0                  | \$234,927                |                  | \$1,947,384  | \$2,182,311                          |                                 | \$0   | \$2,171,443                                     | \$0                       | \$2,171,443                   |
| 175         |                     | OTHER OPERATING EXPENSES                         |                               |                      |                          |                  |  |                                      |                                 |   |   |                           |                               |
| 176         | 707.400             | Regulatory Credits                               | -\$307,656                    | \$0                  | -\$307,656               | E-176            | \$0  | -\$307,656                           | 0.0000%                         | \$0   | \$0   | \$0                       | \$0                           |
| 177         | 711.101             | Accretion Expense Steam Prod ARO                 | \$214,652                     | \$0                  | \$214,652                | E-177            | \$0  | \$214,652                            | 0.0000%                         | \$0   | \$0   | \$0                       | \$0                           |
| 178         | 708.101             | State Cap Stk Tax Elec                           | \$541,910                     | \$0                  | \$541,910                | E-178            | \$0  | \$541,910                            | 99.5020%                        | \$0   | \$539,211                                       | \$0                       | \$539,211                     |
| 179         | 708.103             | Misc Occup Taxes Elec                            | \$0                           | \$0                  | \$0                      | E-179            | \$0  | \$0                                  | 100.0000%                       | \$0   | \$0   | \$0                       | \$0                           |
| 180         | 708.110             | Earnings Tax Electric                            | \$0                           | \$0                  | \$0                      | E-180            | \$0  | \$0                                  | 99.4740%                        | \$0   | \$0   | \$0                       | \$0                           |
| 181         | 708.000             | Kansas City Earnings Tax                         | \$0                           | \$0                  | \$0                      | E-181            | \$0  | \$0                                  | 100.0000%                       | \$0   | \$0   | \$0                       | \$0                           |
| 182         | 708.111             | Other Tax Expense                                | \$0                           | \$0                  | \$0                      | E-182            | \$0  | \$0                                  | 99.4740%                        | \$0   | \$0   | \$0                       | \$0                           |
| 183         | 708.112             | Taxes Other than Income Taxes                    | \$57,124                      | \$0                  | \$57,124                 | E-183            | \$0  | \$57,124                             | 100.0000%                       | \$0   | \$57,124  | \$0                       | \$57,124                      |
| 184         | 708.120             | Property Taxes - Elec                            | \$16,040,367                  | \$0                  | \$16,040,367             | E-184            | \$1,421,827  | \$17,462,194                         | 99.5020%                        | \$0   | \$17,375,232                                    | \$0                       | \$17,375,232                  |
| 185         | 708.142             | F.I.C.A. Taxes                                   | \$6,488                       | \$0                  | \$6,488                  | E-185            | -\$148,277   | -\$141,789                           | 99.4740%                        | \$0   | -\$141,043                                      | \$0                       | -\$141,043                    |
| 186         | 708.143             | Payroll Taxes Wolf Creek & JEC                   | \$134,652                     | \$0                  | \$134,652                | E-186            | \$0  | \$134,652                            | 99.4740%                        | \$0   | \$133,944                                       | \$0                       | \$133,944                     |
| 187         | 708.144             | Payroll Taxes Joint Owner                        | \$3,942,563                   | \$0                  | \$3,942,563              | E-187            | \$0  | \$3,942,563                          | 99.4740%                        | \$0   | \$3,921,825                                     | \$0                       | \$3,921,825                   |
| 188         | 708.150             | Const Payroll Tax                                | -\$94                         | \$0                  | -\$94                    | E-188            | \$111,832  | \$111,738                            | 99.4740%                        | \$0   | \$111,150                                       | \$111,244                 | -\$94                         |
| 189         |                     | TOTAL OTHER OPERATING EXPENSES                   | \$20,630,006                  | \$0                  | \$20,630,006             |                  | \$1,385,382  | \$22,015,388                         |                                 | \$0   | \$21,997,443                                    | \$111,244                 | \$21,886,199                  |
| 190         |                     | TOTAL OPERATING EXPENSE                          | \$437,920,323                 | \$0                  | \$377,288,080            |                  | -\$42,627,594                                      | \$395,292,729                        |                                 | -\$2,808,072  | \$390,634,732                                   | -\$1,810,510              | \$335,020,566                 |
| 191         |                     | NET INCOME BEFORE TAXES                          | \$136,762,028                 |                      |                          |                  |  | \$179,389,622                        |                                 | -\$11,556,834                                       | \$168,058,002                                   |                           |                               |
| 192         |                     | INCOME TAXES                                     |                               |                      |                          |                  |  |                                      |                                 |   |   |                           |                               |
| 193         | 709.101             | Current Income Taxes                             | \$859,279                     | See note (1)         | See note (1)             | E-193            | See note (1)                                       | \$859,279                            | 100.0000%                       | \$34,739,652  | \$35,598,931                                    | See note (1)              | See note (1)                  |

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| Line Number | A<br>Account Number | B<br>Income Description                | C<br>Test Year Total (D+E) | D<br>Test Year Labor | E<br>Test Year Non Labor | F<br>Adjust. Number | G<br>Total Company Adjustments (From Adj. Sch.) | H<br>Total Company Adjusted (C+G) | I<br>Jurisdictional Allocations | J<br>Jurisdictional Adjustments (From Adj. Sch.) | K<br>MO Final Adj Jurisdictional (H x I) + J | L<br>MO Adj. Juris. Labor L + M = K | M<br>MO Adj. Juris. Non Labor |
|-------------|---------------------|--|----------------------------|----------------------|--------------------------|---------------------|---|-----------------------------------|---------------------------------|--|--|-------------------------------------|-------------------------------|
| 194         |                     | TOTAL INCOME TAXES                     | \$859,279                  |                      |                          |                     |   | \$859,279                         |                                 | \$34,739,652                                     | \$35,598,931                                 |                                     |                               |
| 195         |                     | DEFERRED INCOME TAXES                  |                            |                      |                          |                     |   |                                   |                                 |  |  |                                     |                               |
| 196         | 710.110             | Deferred Income Taxes - Def. Inc. Tax. | \$26,920,140               | See note (1)         | See note (1)             | E-196               | See note (1)                                    | \$26,920,140                      | 100.0000%                       | -\$12,856,302                                    | \$14,063,838                                 | See note (1)                        | See note (1)                  |
| 197         | 711.410             | Amortization of Deferred ITC           | -\$677,564                 |                      |                          | E-197               |   | -\$677,564                        | 100.0000%                       | \$0  | -\$677,564                                   |                                     |                               |
| 198         | 710.111             | Deferred Income Taxes-State            | \$2,555,648                |                      |                          | E-198               |   | \$2,555,648                       | 0.0000%                         | \$0  | \$0  |                                     |                               |
| 199         | 711.110             | Amort Fed Def Inc Tax                  | \$5,685,585                |                      |                          | E-199               |   | \$5,685,585                       | 100.0000%                       | -\$5,839,262                                     | -\$153,677                                   |                                     |                               |
| 200         | 711.111             | Amort St Def Inc Tax                   | \$544,075                  |                      |                          | E-200               |   | \$544,075                         | 0.0000%                         | \$0  | \$0  |                                     |                               |
| 201         |                     | TOTAL DEFERRED INCOME TAXES            | \$35,027,884               |                      |                          |                     |   | \$35,027,884                      |                                 | -\$18,695,564                                    | \$13,232,597                                 |                                     |                               |
| 202         |                     | NET OPERATING INCOME                   | \$100,874,865              |                      |                          |                     |   | \$143,502,459                     |                                 | -\$27,600,922                                    | \$119,226,474                                |                                     |                               |

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

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Adjustments to Income Statement Detail

| A<br>Income<br>Adj.<br>Number | B<br>Income Adjustment Description  | C<br>Account<br>Number | D<br>Company<br>Adjustment<br>Labor | E<br>Company<br>Adjustment<br>Non Labor | F<br>Company<br>Adjustments<br>Total | G<br>Jurisdictional<br>Adjustment<br>Labor | H<br>Jurisdictional<br>Adjustment<br>Non Labor | I<br>Jurisdictional<br>Adjustments<br>Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| Rev-2                         | Electric Rate Revenue   |                        | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$17,905,247                                  | -\$17,905,247                               |
|                               | 1. To eliminate billed FAC revenues(Lyons)  |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$29,522,151                                  |   |
|                               | 2. Update Period Adjustment(Wells)  |                        | \$0                                 | \$0                                     |                                      | \$0  | \$5,280,519                                    |   |
|                               | 3. Adjustment for Billing Corrections(Kliethermes)                                |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$211,118                                     |   |
|                               | 4. Adjustment for Rate Switchers.(Wells/Kliethermes)                              |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$1,236,308                                   |   |
|                               | 5. Annualization for Rate Change.(Wells/Kliethermes)                              |                        | \$0                                 | \$0                                     |                                      | \$0  | \$9,484,822                                    |   |
|                               | 6. Weather Adjustment.(Wells)   |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$4,239,637                                   |   |
|                               | 7. 365-Days Adjustment.(Wells/Kliethermes)  |                        | \$0                                 | \$0                                     |                                      | \$0  | \$302,203                                      |   |
|                               | 8. Annualization for Large Customer Load Changes.(Kliethermes)                    |                        | \$0                                 | \$0                                     |                                      | \$0  | \$1,377,099                                    |   |
|                               | 9. Annualization for Customer Growth.(Lyons)                                      |                        | \$0                                 | \$0                                     |                                      | \$0  | \$859,324                                      |   |
| Rev-3                         | FCA and Unbilled Electric Rate Revenues   |                        | \$0                                 | \$0                                     | \$0                                  | \$0  | \$9,844,567                                    | \$9,844,567                                 |
|                               | 1. To eliminate FCA and Unbilled electric revenues(Lyons)                         |                        | \$0                                 | \$0                                     |                                      | \$0  | \$9,844,567                                    |   |
| Rev-6                         | Bulk Power Sales  | 447.002                | \$0                                 | \$0                                     | \$0                                  | \$0  | \$490,515                                      | \$490,515                                   |
|                               | 1. To include adjustment reflecting SPP Loss Revenue and Net RNU.(Harris)         |                        | \$0                                 | \$0                                     |                                      | \$0  | \$490,515                                      |   |
| Rev-7                         | Wholesale Sales Capacity  | 447.012                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$38,242                                      | -\$38,242                                   |
|                               | 1. To update Wholesale Capacity revenue through March 31, 2012.(Harris)           |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$38,242                                      |   |
| Rev-8                         | SFR Off System Sales  | 447.030                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$9,310,613                                   | -\$9,310,613                                |
|                               | 1. To remove non-firm off-system sales revenues.(Harris)                          |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$9,310,613                                   |   |
| Rev-9                         | SFR Off System Sales-Net Margin   | 447.030                | \$0                                 | \$0                                     | \$0                                  | \$0  | \$6,429,726                                    | \$6,429,726                                 |
|                               | 1. To reflect Net Margin on non-firm off system sales.(Harris)                    |                        | \$0                                 | \$0                                     |                                      | \$0  | \$6,429,726                                    |   |
| Rev-10                        | Revenue InterUN/IntraST (blk11)   | 447.031                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$2,599,029                                   | -\$2,599,029                                |
|                               | 1. To remove intercompnay/rate district energy transfers from MPS to L&P.(Harris) |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$2,599,029                                   |   |
| Rev-11                        | SFR Off System Sales WAPA   | 447.035                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$905,598                                     | -\$905,598                                  |
|                               | 1. To remove revenue from sales to WAPA.(Harris)                                  |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$905,598                                     |   |
| Rev-12                        | SFR Off System Sales WAPA-Net Margin  | 447.035                | \$0                                 | \$0                                     | \$0                                  | \$0  | \$333,600                                      | \$333,600                                   |
|                               | 1. To reflect Net Margin on sales to WAPA.(Harris)                                |                        | \$0                                 | \$0                                     |                                      | \$0  | \$333,600                                      |   |
| Rev-15                        | Other Oper Rev-Forf Disc  | 450.001                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$4,197                                       | -\$4,197                                    |



Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Adjustments to Income Statement Detail

| A<br>Income<br>Adj.<br>Number | B<br>Income Adjustment Description   | C<br>Account<br>Number | D<br>Company<br>Adjustment<br>Labor | E<br>Company<br>Adjustment<br>Non Labor | F<br>Company<br>Adjustments<br>Total | G<br>Jurisdictional<br>Adjustment<br>Labor | H<br>Jurisdictional<br>Adjustment<br>Non Labor | I<br>Jurisdictional<br>Adjustments<br>Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 1. To include an annualized level of late fees. (Lyons)  |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$4,197                                       |   |
| Rev-18                        | Revenue Trans Elect for Others   | 456.100                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$700,388                                     | -\$700,388                                  |
|                               | 1.To reflect the difference between the FERC Wholesale Transmission Revenue ROE and the Staff's Mid-point ROE.(Harris)                       |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$700,388                                     |   |
| E-4                           | Steam Operation Supervision  | 500.000                | -\$88,429                           | \$77,193                                | -\$11,236                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$11,596                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level for Incentive Compensation expense.(Prenger)   |                        | -\$100,025                          | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To include an annualized level of latan 2 O&M expenses.(Lyons)  |                        | \$0                                 | -\$2,125                                |                                      | \$0  | \$0  |   |
|                               | 4. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | \$79,318                                |                                      | \$0  | \$0  |   |
| E-5                           | Fuel Expense   | 501.000                | \$0                                 | \$13,095,668                            | \$13,095,668                         | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel and purchased power expense.(Prenger)   |                        | \$0                                 | \$13,326,083                            |                                      | \$0  | \$0  |   |
|                               | 2.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)   |                        | \$0                                 | -\$230,415                              |                                      | \$0  | \$0  |   |
| E-6                           | Fuel Additives - Limestone   | 501.000                | \$0                                 | -\$49,223                               | -\$49,223                            | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel additive-Limestone.(Prenger)  |                        | \$0                                 | -\$49,223                               |                                      | \$0  | \$0  |   |
| E-7                           | Fuel Additives - Ammonia   | 501.000                | \$0                                 | -\$411,511                              | -\$411,511                           | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel additive-Ammonia/Urea.(Prenger)   |                        | \$0                                 | -\$411,511                              |                                      | \$0  | \$0  |   |
| E-8                           | Fuel Additives - PAC   | 501.000                | \$0                                 | \$18,093                                | \$18,093                             | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel additive-PAC.(Prenger)  |                        | \$0                                 | \$18,093                                |                                      | \$0  | \$0  |   |
| E-10                          | Fuel Handling  | 501.500                | \$35,410                            | \$0                                     | \$35,410                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$35,410                            | \$0                                     |                                      | \$0  | \$0  |   |
| E-12                          | Fuel Off-System Steam (bk20)   | 501.030                | \$0                                 | -\$503,165                              | -\$503,165                           | \$0  | \$0  | \$0   |
|                               | 1. To remove off system slaes costs in Book 20.(Harris)  |                        | \$0                                 | -\$503,165                              |                                      | \$0  | \$0  |   |
| E-14                          | Steam Expenses   | 502.000                | \$42,229                            | \$159,707                               | \$201,936                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$42,229                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of latan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$216,439                               |                                      | \$0  | \$0  |   |
|                               | 3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | -\$56,732                               |                                      | \$0  | \$0  |   |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-15                          | <b>Steam Operations Electric Expense</b>   | 505.000                | \$17,392                            | -\$16,001                               | \$1,391                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$17,392                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$5,013                                 |                                      | \$0  | \$0  |   |
|                               | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | -\$21,014                               |                                      | \$0  | \$0  |   |
| E-16                          | <b>Misc. Steam Power Operations</b>  | 506.000                | \$12,799                            | \$44,992                                | \$57,791                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$12,799                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$36,858                                |                                      | \$0  | \$0  |   |
|                               | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | \$8,134                                 |                                      | \$0  | \$0  |   |
| E-17                          | <b>Steam Power Operations Rents</b>  | 507.000                | \$0                                 | \$113                                   | \$113                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of Iatan 2 O&M expenses.(Lyons)  |                        | \$0                                 | -\$302                                  |                                      | \$0  | \$0  |   |
|                               | 2. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | \$415                                   |                                      | \$0  | \$0  |   |
| E-18                          | <b>Allowances</b>  | 509.000                | \$0                                 | \$48,466                                | \$48,466                             | \$0  | \$0  | \$0   |
|                               | 1.To reflect the annualized amortization of SO2 emission allowances.(Harris)   |                        | \$0                                 | \$48,466                                |                                      | \$0  | \$0  |   |
| E-22                          | <b>Maint. Superv. &amp; Eng - Steam Power</b>  | 510.000                | \$18,427                            | -\$1,285                                | \$17,142                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$18,427                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$8,448                                 |                                      | \$0  | \$0  |   |
|                               | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | -\$9,733                                |                                      | \$0  | \$0  |   |
| E-23                          | <b>Maint. Of Structures - Steam Power</b>  | 511.000                | \$12,671                            | \$39,066                                | \$51,737                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$12,671                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of Iatan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$43,324                                |                                      | \$0  | \$0  |   |
|                               | 3. To include a 3-Year Amortization of the excess Iatan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | -\$4,258                                |                                      | \$0  | \$0  |   |
| E-24                          | <b>Maint. Of Boiler Plant - Steam Power</b>  | 512.000                | \$41,985                            | \$390,048                               | \$432,033                            | \$0  | \$0  | \$0   |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 1. To include an annualized level of latan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$410,035                               |                                      | \$0  | \$0  |   |
|                               | 2. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | -\$19,987                               |                                      | \$0  | \$0  |   |
|                               | 3. To include an annualized level of payroll expense.(Prenger)   |                        | \$41,985                            | \$0                                     |                                      | \$0  | \$0  |   |
| E-25                          | Maint. Of Electric Plant - Steam Power   | 513.000                | \$12,045                            | \$153,508                               | \$165,553                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$12,045                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of latan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$121,711                               |                                      | \$0  | \$0  |   |
|                               | 3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | \$31,797                                |                                      | \$0  | \$0  |   |
| E-26                          | Maint. Of Misc. Electric Plant - Steam Power   | 514.000                | \$856                               | \$6,391                                 | \$7,247                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$856                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of latan 2 O&M expenses.(Lyons)  |                        | \$0                                 | \$5,284                                 |                                      | \$0  | \$0  |   |
|                               | 3. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons) |                        | \$0                                 | \$1,107                                 |                                      | \$0  | \$0  |   |
| E-34                          | Prod Turbine Oper - Super & Engrnr   | 546.000                | \$298                               | \$0                                     | \$298                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$298                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-35                          | Prod Turbine Oper  | 547.000                | \$0                                 | -\$2,834,020                            | -\$2,834,020                         | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel and purchased power expense.(Prenger)   |                        | \$0                                 | -\$2,834,020                            |                                      | \$0  | \$0  |   |
| E-36                          | Fuel On System Other Prod  | 547.020                | \$0                                 | \$5,805,442                             | \$5,805,442                          | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel and purchased power expense.(Prenger)   |                        | \$0                                 | \$5,917,876                             |                                      | \$0  | \$0  |   |
|                               | 2. To annualize fuel and purchased power expense-Firm reservation charges.(Prenger)  |                        | \$0                                 | -\$112,434                              |                                      | \$0  | \$0  |   |
| E-37                          | Fuel Off System Other Prod   | 547.030                | \$0                                 | -\$4,243,675                            | -\$4,243,675                         | \$0  | \$0  | \$0   |
|                               | 1. To remove Off System sales costs in Book 20.(Harris)  |                        | \$0                                 | -\$4,243,675                            |                                      | \$0  | \$0  |   |
| E-38                          | Fuel Other InterUN/Intra S   | 547.033                | \$0                                 | -\$1,684,129                            | -\$1,684,129                         | \$0  | \$0  | \$0   |
|                               | 1. To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)  |                        | \$0                                 | -\$1,684,129                            |                                      | \$0  | \$0  |   |
| E-39                          | Fuel Handling CT Gas Purch   | 547.102                | \$171                               | \$0                                     | \$171                                | \$0  | \$0  | \$0   |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)   |                        | \$171                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-40                          | Hedging Settlements  | 547.105                | \$0                                 | -\$4,003,882                            | -\$4,003,882                         | \$0  | \$0  | \$0   |
|                               | 1.To correct inappropriate accounting for GMO-MPS'<br>hedging costs related to purchased power by transferring<br>these charges to Acct 555, Purchased Power.(Hyneman) |                        | \$0                                 | -\$4,003,882                            |                                      | \$0  | \$0  |   |
| E-41                          | Other Power Generation Expense   | 548.000                | \$4,175                             | \$0                                     | \$4,175                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)   |                        | \$4,175                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-42                          | Misc Other Power Generation Expense  | 549.000                | \$2,264                             | \$0                                     | \$2,264                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)   |                        | \$2,264                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-45                          | Other Maint - Supr Eng Structure Gen & Misc.   | 551.000                | \$4,029                             | \$210                                   | \$4,239                              | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Other Production<br>Maintenance Expense 2- year average.(Lyons)  |                        | \$0                                 | \$210                                   |                                      | \$0  | \$0  |   |
|                               | 2 To include an annualized level of Payroll<br>expense.(Prenger)   |                        | \$4,029                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-46                          | Other General Maintenance of Structures  | 552.000                | \$482                               | \$8,369                                 | \$8,851                              | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Other Production<br>Maintenance Expense 2- year average.(Lyons)  |                        | \$0                                 | \$8,369                                 |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll<br>expense.(Prenger)  |                        | \$482                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-47                          | Other General Maintenance of General Plant   | 553.000                | \$12,350                            | \$7,357                                 | \$19,707                             | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Other Production<br>Maintenance Expense 2- year average.(Lyons)  |                        | \$0                                 | \$7,357                                 |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll<br>expense.(Prenger)  |                        | \$12,350                            | \$0                                     |                                      | \$0  | \$0  |   |
| E-48                          | Other General Maintenance of Misc. General Plant   | 554.000                | \$0                                 | -\$20                                   | -\$20                                | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Other Production<br>Maintenance Expense 2- year average.(Lyons)  |                        | \$0                                 | -\$20                                   |                                      | \$0  | \$0  |   |
| E-52                          | Puch. Pwr. Energy and Capacity   | 555.000                | \$0                                 | \$120,173                               | \$120,173                            | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel and purchased power<br>expense.(Prenger)  |                        | \$0                                 | \$120,173                               |                                      | \$0  | \$0  |   |
| E-53                          | Purch Pwr Capacity Purch - Gardn   | 555.005                | \$0                                 | \$634,543                               | \$634,543                            | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel and purchased power<br>expense.(Prenger)  |                        | \$0                                 | \$634,543                               |                                      | \$0  | \$0  |   |
| E-54                          | Purchased Power On-sys (bk10)  | 555.020                | \$0                                 | -\$39,147,854                           | -\$39,147,854                        | \$0  | \$0  | \$0   |

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|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 1.To correct inappropriate accounting for GMO-MPS' hedging costs related to purchased power by transferring these charges From Acct 547, Fuel.(Hyneman) |                        | \$0                                 | \$4,003,882                             |                                      | \$0  | \$0  |   |
|                               | 2.To remove test year charges associated with Hedging for Purchased Power consistent with Staff's Positon in GMO FAC Case No. GO-2011-0390.(Hyneman)    |                        | \$0                                 | -\$4,003,882                            |                                      | \$0  | \$0  |   |
|                               | 3. To annualize fuel and purchased power expense.(Prenger)  |                        | \$0                                 | -\$39,147,854                           |                                      | \$0  | \$0  |   |
| E-55                          | Base Pwr On-Sys Interco (bk10)  | 555.021                | \$0                                 | -\$2,108,315                            | -\$2,108,315                         | \$0  | \$0  | \$0   |
|                               | 1. To annualize fuel and purchased power expense.(Prenger)  |                        | \$0                                 | -\$2,108,315                            |                                      | \$0  | \$0  |   |
| E-57                          | Purch Power Off-System Sales  | 555.030                | \$0                                 | -\$5,839,210                            | -\$5,839,210                         | \$0  | \$0  | \$0   |
|                               | 1.To remove off-system sales costs in Book 20.(Harris)  |                        | \$0                                 | -\$5,839,210                            |                                      | \$0  | \$0  |   |
|                               | 2   |                        | \$0                                 | \$0                                     |                                      | \$0  | \$0  |   |
| E-58                          | Purch Power Off-System Interunit  | 555.031                | \$0                                 | -\$959,076                              | -\$959,076                           | \$0  | \$0  | \$0   |
|                               | 1.To remove interunit off-system sales costs.(Harris)   |                        | \$0                                 | -\$959,076                              |                                      | \$0  | \$0  |   |
| E-59                          | Purchase Power Intrastate (bk11)  | 555.032                | \$0                                 | -\$684,737                              | -\$684,737                           | \$0  | \$0  | \$0   |
|                               | 1.To remove intercompany/rate district energy transfers from MPS to L&P.(Harris)  |                        | \$0                                 | -\$684,737                              |                                      | \$0  | \$0  |   |
| E-60                          | Purchased Power Off-Sys WAPA  | 555.035                | \$0                                 | -\$573,743                              | -\$573,743                           | \$0  | \$0  | \$0   |
|                               | 1.To remove off-system WAPA sales cost.(Harris)   |                        | \$0                                 | -\$573,743                              |                                      | \$0  | \$0  |   |
| E-62                          | System Control and Load Dispatch  | 556.000                | \$10,774                            | \$0                                     | \$10,774                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$10,774                            | \$0                                     |                                      | \$0  | \$0  |   |
| E-63                          | Other Production Expenses   | 557.000                | \$14,876                            | -\$1,061                                | \$13,815                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$14,876                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)   |                        | \$0                                 | -\$1,061                                |                                      | \$0  | \$0  |   |
| E-68                          | Trans Oper Suprv and Engrg  | 560.000                | -\$15,304                           | \$0                                     | -\$15,304                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$5,875                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger)   |                        | -\$21,179                           | \$0                                     |                                      | \$0  | \$0  |   |
| E-69                          | Trans Operations Expense  | 561.000                | \$4,448                             | \$177,077                               | \$181,525                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$4,448                             | \$0                                     |                                      | \$0  | \$0  |   |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 2. To annualize SPP Schedule 1A Admin Fees for GMO-MPS.(Hyneman)   |                        | \$0                                 | \$177,077                               |                                      | \$0  | \$0  |   |
| E-70                          | Trans Oper- Station Expenses   | 562.000                | \$1,562                             | \$0                                     | \$1,562                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$1,562                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-71                          | Trans Oper-OH Line Expense   | 563.000                | \$352                               | \$0                                     | \$352                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$352                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-72                          | Trans of Electricity by Others   | 565.000                | \$0                                 | -\$854,703                              | -\$854,703                           | \$0  | \$0  | \$0   |
|                               | 1.To annualize Account 565 Transmission Expenses.(Hyneman)   |                        | \$0                                 | -\$854,703                              |                                      | \$0  | \$0  |   |
| E-74                          | Trans of Elec by Others Demand   | 565.027                | \$0                                 | -\$4,915,609                            | -\$4,915,609                         | \$0  | \$0  | \$0   |
|                               | 1. To remove the test year Transmission expense associated with Crossroads based on the Commission Order in Case No. ER-2012-0356.(Featherstone) |                        | \$0                                 | -\$4,915,609                            |                                      | \$0  | \$0  |   |
| E-76                          | Trans Oper Misc Expense  | 566.000                | \$7,522                             | \$115                                   | \$7,637                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$7,522                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)   |                        | \$0                                 | \$115                                   |                                      | \$0  | \$0  |   |
| E-78                          | Misc. Transmission Expenses  | 575.000                | \$0                                 | \$111,307                               | \$111,307                            | \$0  | \$0  | \$0   |
|                               | 1. To annualize SPP Schedule 1A Admin Fees for GMO-MPS.(Hyneman)   |                        | \$0                                 | \$111,307                               |                                      | \$0  | \$0  |   |
| E-82                          | Trans Maintenance of Structures  | 569.000                | \$120                               | \$2,296                                 | \$2,416                              | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)  |                        | \$0                                 | \$2,296                                 |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)   |                        | \$120                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-83                          | Trans Maintenance of Station Equipment   | 570.000                | \$3,756                             | \$78,142                                | \$81,898                             | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)  |                        | \$0                                 | \$78,142                                |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)   |                        | \$3,756                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-84                          | Trans Maintenance of Overhead Lines  | 571.000                | \$546                               | \$92,897                                | \$93,443                             | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons)  |                        | \$0                                 | \$68,647                                |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)   |                        | \$546                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj. CS-11 to correct for reversals of expense entries.(Majors)   |                        | \$0                                 | \$24,250                                |                                      | \$0  | \$0  |   |

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| A<br>Income<br>Adj.<br>Number | B<br>Income Adjustment Description  | C<br>Account<br>Number | D<br>Company<br>Adjustment<br>Labor | E<br>Company<br>Adjustment<br>Non Labor | F<br>Company<br>Adjustments<br>Total | G<br>Jurisdictional<br>Adjustment<br>Labor | H<br>Jurisdictional<br>Adjustment<br>Non Labor | I<br>Jurisdictional<br>Adjustments<br>Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-85                          | Trans Maintenance of Underground Lines  | 572.000                | \$5                                 | -\$33                                   | -\$28                                | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons) |                        | \$0                                 | -\$33                                   |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$5                                 | \$0                                     |                                      | \$0  | \$0  |   |
| E-86                          | Trans Maintenanceof Miscl. Trans Plant  | 573.000                | \$35                                | -\$113                                  | -\$78                                | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Transmission Maintenance Expense 2-year average.(Lyons) |                        | \$0                                 | -\$113                                  |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$35                                | \$0                                     |                                      | \$0  | \$0  |   |
| E-91                          | Distrb Oper - Supr & Engineering  | 580.000                | -\$122,733                          | \$0                                     | -\$122,733                           | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)                             |                        | \$14,956                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger)               |                        | -\$137,689                          | \$0                                     |                                      | \$0  | \$0  |   |
| E-92                          | Distrb Oper - Load Dispatching  | 581.000                | \$2,686                             | \$0                                     | \$2,686                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)                             |                        | \$2,686                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-93                          | Distrb Oper - Station Expense   | 582.000                | \$919                               | \$0                                     | \$919                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)                             |                        | \$919                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-94                          | Distrb Oper OH Line Expense   | 583.000                | \$10,183                            | \$1,533                                 | \$11,716                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)                             |                        | \$10,371                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger)               |                        | -\$188                              | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)         |                        | \$0                                 | \$1,533                                 |                                      | \$0  | \$0  |   |
| E-95                          | Distrb Oper UG Line Expense   | 584.000                | \$3,053                             | \$29,492                                | \$32,545                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)                             |                        | \$3,053                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)         |                        | \$0                                 | \$25,768                                |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to correct for reversal of expenses entries.(Majors)         |                        | \$0                                 | \$3,724                                 |                                      | \$0  | \$0  |   |
| E-97                          | Distrb Oper Meter Expense   | 586.000                | \$13,496                            | \$36,604                                | \$50,100                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)                             |                        | \$13,496                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect KCPL's Adj CS-11 to correct for reversals of expense entries.(Majors)         |                        | \$0                                 | \$36,604                                |                                      | \$0  | \$0  |   |

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| A<br>Income<br>Adj.<br>Number | B<br>Income Adjustment Description   | C<br>Account<br>Number | D<br>Company<br>Adjustment<br>Labor | E<br>Company<br>Adjustment<br>Non Labor | F<br>Company<br>Adjustments<br>Total | G<br>Jurisdictional<br>Adjustment<br>Labor | H<br>Jurisdictional<br>Adjustment<br>Non Labor | I<br>Jurisdictional<br>Adjustments<br>Total |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-98                          | Distrb Oper Customer Install Expense   | 587.000                | \$718                               | \$0                                     | \$718                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)                             |                        | \$718                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-99                          | Distr Oper Misc Distr Expense  | 588.000                | \$43,749                            | \$13,996                                | \$57,745                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)                             |                        | \$44,219                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level of Incentive Compensation<br>expense.(Prenger)               |                        | -\$470                              | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. No Adjustment   |                        | \$0                                 | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj CS-11 to correct for reversals of<br>expense entries.(Majors)         |                        | \$0                                 | \$13,996                                |                                      | \$0  | \$0  |   |
| E-103                         | Distrb Maint-Suprv & Engineering   | 590.000                | \$354                               | \$500                                   | \$854                                | \$0  | \$0  | \$0   |
|                               | 1. To Include a normalized level of Distribution Maintenance<br>Expense 3- year average(Lyons) |                        | \$0                                 | \$500                                   |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll<br>expense.(Prenger)                              |                        | \$354                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-104                         | Distrb Maint-Structures  | 591.000                | \$1,895                             | \$13,946                                | \$15,841                             | \$0  | \$0  | \$0   |
|                               | 1. To Include a normalized level of Distribution Maintenance<br>Expense 3- year average(Lyons) |                        | \$0                                 | \$13,946                                |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll<br>expense.(Prenger)                              |                        | \$1,895                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-105                         | Distrb Maint-Station Equipment   | 592.000                | \$2,194                             | \$36,717                                | \$38,911                             | \$0  | \$0  | \$0   |
|                               | 1. To Include a normalized level of Distribution Maintenance<br>Expense 3- year average(Lyons) |                        | \$0                                 | \$31,858                                |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll<br>expense.(Prenger)                              |                        | \$2,194                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj. CS-11 to correct for reversals of<br>expense entries.(Majors)        |                        | \$0                                 | \$4,859                                 |                                      | \$0  | \$0  |   |
| E-106                         | Distrb Maint-OH lines  | 593.000                | \$16,861                            | \$307,881                               | \$324,742                            | \$0  | \$0  | \$0   |
|                               | 1. To Include a normalized level of Distribution Maintenance<br>Expense 3- year average(Lyons) |                        | \$0                                 | \$142,070                               |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll<br>expense.(Prenger)                              |                        | \$17,002                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect an annualized level for Incentive Compensation<br>expense.(Prenger)              |                        | -\$141                              | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj. CS-11 to correct for reversals of<br>expense entries.(Majors)        |                        | \$0                                 | \$164,412                               |                                      | \$0  | \$0  |   |
|                               | 5. To reflect KCPL's Adj.CS-11 to correct for reversals of<br>expense entries.(Majors)         |                        | \$0                                 | \$1,399                                 |                                      | \$0  | \$0  |   |
| E-107                         | Distrib Maint-Maint Undergrnd Lines  | 594.000                | \$3,494                             | \$2,172                                 | \$5,666                              | \$0  | \$0  | \$0   |



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|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) |                        | \$0                                 | \$2,172                                 |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$3,494                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-108                         | Distrib Maint-Maint Line Transformer  | 595.000                | \$1,846                             | \$135,121                               | \$136,967                            | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) |                        | \$0                                 | \$36,526                                |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$1,846                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)         |                        | \$0                                 | \$98,595                                |                                      | \$0  | \$0  |   |
| E-109                         | Distrib Maint- Maint St Lights/Signal   | 596.000                | \$1,716                             | \$94,190                                | \$95,906                             | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) |                        | \$0                                 | \$93,315                                |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$1,716                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)         |                        | \$0                                 | \$93                                    |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)         |                        | \$0                                 | \$782                                   |                                      | \$0  | \$0  |   |
| E-110                         | Distrib Maint-Maint of Meters   | 597.000                | \$800                               | -\$12,592                               | -\$11,792                            | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) |                        | \$0                                 | -\$12,592                               |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$800                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-111                         | Distrib Maint-Maint Miscl Distrib Pln   | 598.000                | \$1,549                             | -\$53,841                               | -\$52,292                            | \$0  | \$0  | \$0   |
|                               | 1. To include a normalized level of Distribution Maintenance Expense 3- year average(Lyons) |                        | \$0                                 | -\$53,841                               |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$1,549                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-115                         | Customer Acct Superv Exp  | 901.000                | -\$11,184                           | \$0                                     | -\$11,184                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.(Prenger)                              |                        | \$4,783                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger)               |                        | -\$15,967                           | \$0                                     |                                      | \$0  | \$0  |   |
| E-116                         | Cust Accts Meter Reading Expense  | 902.000                | \$9,249                             | -\$2,336,086                            | -\$2,326,837                         | \$0  | \$0  | \$0   |
|                               | 1. To remove outsourced meter reading expense.(Lyons)                                       |                        | \$0                                 | -\$2,396,213                            |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)                              |                        | \$9,249                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to correct for reversal of expense entries.(Majors)          |                        | \$0                                 | \$60,127                                |                                      | \$0  | \$0  |   |

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|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-117                         | <b>Customer Accts Records and Collection</b>  | 903.000                | \$53,341                            | \$0                                     | \$53,341                             | \$0  | \$220,275                                      | \$220,275                                   |
|                               | 1. To reflect interest at 4.25%(Prime rate 3/31/12 plus 1%) on balance of Acct. 235 ending 3/31/12(Gaskins) |                        | \$0                                 | \$0                                     |                                      | \$0  | \$220,275                                      |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)  |                        | \$53,341                            | \$0                                     |                                      | \$0  | \$0  |   |
| E-118                         | <b>Uncollectible Accounts Expense</b>   | 904.000                | \$0                                 | \$232,245                               | \$232,245                            | \$0  | \$0  | \$0   |
|                               | 1.To include an annualized level of bad debt expense. (Lyons)   |                        | \$0                                 | \$232,245                               |                                      | \$0  | \$0  |   |
| E-119                         | <b>Misc. Customer Accts Expense</b>   | 905.000                | \$1,266                             | \$506,883                               | \$508,149                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$1,266                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2.To annualize bank fees for the sale of accounts receivable.(Harris)                                       |                        | \$0                                 | \$506,883                               |                                      | \$0  | \$0  |   |
|                               | 3   |                        | \$0                                 | \$0                                     |                                      | \$0  | \$0  |   |
| E-122                         | <b>Customer Service Superv. Exp</b>   | 907.000                | \$1,665                             | \$0                                     | \$1,665                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$1,665                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-123                         | <b>Customer Assistance Expense</b>  | 908.000                | \$684                               | \$2,004,233                             | \$2,004,917                          | \$0  | \$0  | \$0   |
|                               | 1. To include amortization for Vintage 2 ER-2010-0356 DSM deferral.(Lyons)                                  |                        | \$0                                 | \$907,928                               |                                      | \$0  | \$0  |   |
|                               | 2. To include amortization for Vintage 3 ER-2012-0175 DSM Deferral.(Lyons)                                  |                        | \$0                                 | \$906,580                               |                                      | \$0  | \$0  |   |
|                               | 3. To include an annualized level of payroll expense.(Prenger)  |                        | \$684                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 4. To include an annualized level of advertising expense.(Prenger)  |                        | \$0                                 | -\$106                                  |                                      | \$0  | \$0  |   |
|                               | 5. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)            |                        | \$0                                 | \$117,500                               |                                      | \$0  | \$0  |   |
|                               | 6. To include ERPP amortization of a 3-year period.(Lyons)  |                        | \$0                                 | \$72,331                                |                                      | \$0  | \$0  |   |
| E-124                         | <b>Instructional Advertising Expense</b>  | 909.000                | \$746                               | \$39,061                                | \$39,807                             | \$0  | \$0  | \$0   |
|                               | 1.To include DSM advertising costs.(Lyons)  |                        | \$0                                 | \$10,716                                |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)  |                        | \$746                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To include an annualized level of advertising expense.(Prenger)  |                        | \$0                                 | -\$285                                  |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj. CS-11 to establish regulatory asset for DSM advertising costs.(Majors)            |                        | \$0                                 | \$28,630                                |                                      | \$0  | \$0  |   |
| E-125                         | <b>Misc Customer Accounts and Info Exp</b>  | 910.000                | -\$7,070                            | \$1,580,443                             | \$1,573,373                          | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$4,529                             | \$0                                     |                                      | \$0  | \$0  |   |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger)                                      |                        | -\$11,599                           | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj CS-11 to correct lobbying expenses to below the line.(Majors)                             |                        | \$0                                 | -\$133                                  |                                      | \$0  | \$0  |   |
|                               | 4.To include an annualized level of Renewable Energy Costs through March 31, 2012.(Lyons)                          |                        | \$0                                 | \$1,070,318                             |                                      | \$0  | \$0  |   |
|                               | 5. To include a 3-Year Amortization of deferred Renewable Energy Costs.(Lyons)                                     |                        | \$0                                 | \$510,258                               |                                      | \$0  | \$0  |   |
| E-128                         | <b>Sales Supervision</b>   | 911.000                | \$5                                 | \$0                                     | \$5                                  | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$5                                 | \$0                                     |                                      | \$0  | \$0  |   |
| E-129                         | <b>Sales Expense</b>   | 912.000                | \$1,708                             | \$0                                     | \$1,708                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$1,708                             | \$0                                     |                                      | \$0  | \$0  |   |
| E-131                         | <b>Misc. Sales Expense</b>   | 916.000                | \$101                               | \$0                                     | \$101                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$101                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-135                         | <b>Admin &amp; Gen-Administrative Salaries-Allocated</b>   | 920.000                | -\$2,530,538                        | -\$1,544,316                            | -\$4,074,854                         | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$108,880                           | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level of Incentive Compensation expense.(Prenger)                                      |                        | -\$182,349                          | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To remove test year MPS expenses related to KCPL's ORVS employee severance program.(Hyneman)                    |                        | -\$2,457,069                        | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj. CS-11 removal of Long-Term Incentive Program Equity Expenses .(Prenger)                  |                        | \$0                                 | -\$1,183,870                            |                                      | \$0  | \$0  |   |
|                               | 5. To reflect KCPL's Adj.CS-11 to remove executive discretionary bonuses and executive severance payments.(Majors) |                        | \$0                                 | -\$360,446                              |                                      | \$0  | \$0  |   |
| E-136                         | <b>Admin &amp; Gen Administrative Salaries-100%</b>  | 920.000                | \$0                                 | -\$295,456                              | -\$295,456                           | \$0  | \$0  | \$0   |
|                               | 1. To remove test year transition costs amortizations.(Majors)   |                        | \$0                                 | -\$295,456                              |                                      | \$0  | \$0  |   |
| E-137                         | <b>A &amp; G Expenses</b>  | 921.000                | -\$44,902                           | -\$4,984                                | -\$49,886                            | \$0  | \$0  | \$0   |
|                               | 1.To remove employee separation (ORVS) expenses booked to account 921 (career transition services). (Hyneman)      |                        | -\$44,902                           | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. No Adjustment   |                        | \$0                                 | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To correct expense report items to below the line.(Majors)  |                        | \$0                                 | -\$977                                  |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj CS-11 to correct lobbying expense to below the line.(Majors)                              |                        | \$0                                 | -\$18                                   |                                      | \$0  | \$0  |   |

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| A<br>Income<br>Adj.<br>Number | B<br>Income Adjustment Description  | C<br>Account<br>Number | D<br>Company<br>Adjustment<br>Labor | E<br>Company<br>Adjustment<br>Non Labor | F<br>Company<br>Adjustments<br>Total | G<br>Jurisdictional<br>Adjustment<br>Labor | H<br>Jurisdictional<br>Adjustment<br>Non Labor | I<br>Jurisdictional<br>Adjustments<br>Total |
|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 5. To reflect KCPL's Adj CS-11 to correct reversals of expense entries.(Majors)   |                        | \$0                                 | \$404                                   |                                      | \$0  | \$0  |   |
|                               | 6. To reflect KCPL's Adj.CS-11 to remove spousal travel.(Majors)  |                        | \$0                                 | -\$87                                   |                                      | \$0  | \$0  |   |
|                               | 7. To include an annualized level of latan 2 O&M expenses.(Lyons)   |                        | \$0                                 | \$1,017                                 |                                      | \$0  | \$0  |   |
|                               | 8. To include a 3-Year Amortization of the excess latan 2 O&M costs over the base level tracker established in Case No. ER-2010-0356.(Lyons)          |                        | \$0                                 | -\$5,323                                |                                      | \$0  | \$0  |   |
| E-138                         | <b>A &amp; G Expenses Transferred</b>   | 922.000                | -\$2,916                            | \$0                                     | -\$2,916                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | -\$2,916                            | \$0                                     |                                      | \$0  | \$0  |   |
| E-140                         | <b>Outside Services Employed-Allocated</b>  | 923.000                | \$0                                 | -\$522,673                              | -\$522,673                           | \$0  | \$0  | \$0   |
|                               | 1. To reflect KCPL's Adj.CS-11 to remove expenses related to Aquila Headquarters and former executive.(Majors)  |                        | \$0                                 | -\$141,524                              |                                      | \$0  | \$0  |   |
|                               | 2. To reflect KCPL's Adj CS-11 to remove Goldman Sachs consulting fees and executive consulting fees.(Majors)   |                        | \$0                                 | -\$381,447                              |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of expense entries.(Majors)   |                        | \$0                                 | \$298                                   |                                      | \$0  | \$0  |   |
| E-141                         | <b>Outside Services Employed-100%</b>   | 923.000                | \$0                                 | -\$650,003                              | -\$650,003                           | \$0  | \$0  | \$0   |
|                               | 1. To remove test year transition costs amortization.(Majors)   |                        | \$0                                 | -\$650,003                              |                                      | \$0  | \$0  |   |
| E-142                         | <b>Property Insurance</b>   | 924.000                | \$0                                 | \$106,836                               | \$106,836                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of Insurance expense.(Gaskins)  |                        | \$0                                 | \$106,836                               |                                      | \$0  | \$0  |   |
| E-143                         | <b>Injuries and Damages</b>   | 925.000                | -\$174                              | -\$214,830                              | -\$215,004                           | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of Injuries & Damages.(Gaskins)   |                        | \$0                                 | -\$593,470                              |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of payroll expense.(Prenger)  |                        | -\$174                              | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to account for settlement of the GMO FAC Remand Case EO-2008-0216 and book interest on pending FAC litigation.(Majors) |                        | \$0                                 | \$360,597                               |                                      | \$0  | \$0  |   |
|                               | 4. To include an annualized level of Insurance expense.(Gaskins)  |                        | \$0                                 | \$18,043                                |                                      | \$0  | \$0  |   |
| E-144                         | <b>Employee Pensions and Benefits-Allocated</b>   | 926.000                | \$446,124                           | \$6,059,295                             | \$6,505,419                          | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)   |                        | \$770                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level for other benefits.(Prenger)  |                        | \$435,248                           | \$0                                     |                                      | \$0  | \$0  |   |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
|                               | 3. To reflect an annualized level of 401K expenses.(Prenger)   |                        | \$10,106                            | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 4. To adjust GMO SERP payments for reasonableness and proper allocation to Acct 926 Employee Benefits.(Hyneman)  |                        | \$0                                 | -\$121,607                              |                                      | \$0  | \$0  |   |
|                               | 5. To annualized account 926 FAS 106 GMO MPS OPEB expense.(Hyneman)  |                        | \$0                                 | -\$113,775                              |                                      | \$0  | \$0  |   |
|                               | 6. To annualize MPS Pension expense based on ER-2010-0356 Stipulation - 12 yr avg MPS projected share of FAS 87 regulatory expense including funded status adjustment .(Hyneman) |                        | \$0                                 | \$6,294,677                             |                                      | \$0  | \$0  |   |
| E-147                         | <b>MPSC Assessment</b>   | 928.001                | \$6,594                             | \$171,205                               | \$177,799                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$6,594                             | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect the most current MPSC assesment amount.(Prenger)   |                        | \$0                                 | \$171,205                               |                                      | \$0  | \$0  |   |
| E-148                         | <b>FERC Assessment</b>   | 928.003                | \$434                               | \$7,298                                 | \$7,732                              | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$434                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect the most current FERC assesment amount.(Prenger)   |                        | \$0                                 | \$7,298                                 |                                      | \$0  | \$0  |   |
| E-149                         | <b>Reg Comm Exp- Mo Proceeding</b>   | 928.011                | \$0                                 | \$256,628                               | \$256,628                            | \$0  | \$0  | \$0   |
|                               | 1. To reflect KCPL's Adj. CS-11 to correct lobbying expenses to below the line.(Majors)  |                        | \$0                                 | -\$875                                  |                                      | \$0  | \$0  |   |
|                               | 2. To reflect KCPL's Adj. CS-11 to remove rate case expenses pursuant to Commission Order Case No. ER-2010-0355.(Majors)   |                        | \$0                                 | -\$95,138                               |                                      | \$0  | \$0  |   |
|                               | 3. To reflect KCPL's Adj. CS-11 to remove over amortization of 2007 rate case expenses. (Majors)   |                        | \$0                                 | -\$158,966                              |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj. CS-11 to remove Nextsource rate case expenses.(Majors)   |                        | \$0                                 | -\$21,938                               |                                      | \$0  | \$0  |   |
|                               | 5.To remove test year amortization of 2009 Rate Case expenses. (Majors)  |                        | \$0                                 | -\$128,700                              |                                      | \$0  | \$0  |   |
|                               | 6. To annualize amortization of December 31, 2010, 2010 Rate Case Expenses over 3 years.(Majors)   |                        | \$0                                 | \$427,228                               |                                      | \$0  | \$0  |   |
|                               | 7. To amortize Post True Up 2010 Rate Case Expenses over 3 years. (Majors)   |                        | \$0                                 | \$86,734                                |                                      | \$0  | \$0  |   |
|                               | 8. To include a normalized level of rate case expenses over 3 years.(Majors)   |                        | \$0                                 | \$148,283                               |                                      | \$0  | \$0  |   |
| E-151                         | <b>Reg. Comm. Load Research</b>  | 928.030                | \$167                               | \$0                                     | \$167                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$167                               | \$0                                     |                                      | \$0  | \$0  |   |
| E-152                         | <b>Reg. Comm. Misc Tariff Filing</b>   | 928.040                | \$123                               | \$0                                     | \$123                                | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense. (Prenger)  |                        | \$123                               | \$0                                     |                                      | \$0  | \$0  |   |

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|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-154                         | Miscellaneous A&G Expense   | 930.000                | \$389                               | -\$61,424                               | -\$61,035                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)                                  |                        | \$389                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect an annualized level for dues & donations<br>expense.(Prenger)                         |                        | \$0                                 | -\$40,255                               |                                      | \$0  | \$0  |   |
|                               | 3. No Adjustment  |                        | \$0                                 | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's CS-11 Removal of Long-Term Incentive<br>Program Equity Expenses.(Prenger)      |                        | \$0                                 | -\$83,698                               |                                      | \$0  | \$0  |   |
|                               | 5. To reflect KCPL's Adj.CS-11 to correct for reversals of<br>expense entries.(Majors)              |                        | \$0                                 | \$18                                    |                                      | \$0  | \$0  |   |
|                               | 6. To reflect KCPL's Adj.CS-11 to correct for reversals of<br>expense entires.(Majors)              |                        | \$0                                 | \$62,525                                |                                      | \$0  | \$0  |   |
|                               | 7. To reflect KCPL's Adj.CS-11 to remove spousal<br>travel(Majors)                                  |                        | \$0                                 | -\$14                                   |                                      | \$0  | \$0  |   |
| E-155                         | General Advertising Expense   | 930.100                | \$393                               | -\$27,267                               | -\$26,874                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)                                  |                        | \$393                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To include an annualized level of advertising<br>expense.(Prenger)                               |                        | \$0                                 | -\$27,267                               |                                      | \$0  | \$0  |   |
| E-156                         | Admin & General Expense-Rents   | 931.000                | \$0                                 | -\$635,959                              | -\$635,959                           | \$0  | -\$122,729                                     | -\$122,729                                  |
|                               | 1. To reflect an annualized level of lease expense.(Prenger)  |                        | \$0                                 | \$361,649                               |                                      | \$0  | \$0  |   |
|                               | 2. To include costs associated with the lease abatement<br>period.(Prenger)                         |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$122,729                                     |   |
|                               | 3. To reflect KCPL's Adj.CS-11 to correct for reversals of<br>expense entries.(Majors)              |                        | \$0                                 | \$5,657                                 |                                      | \$0  | \$0  |   |
|                               | 4. To reflect KCPL's Adj. CS-11 to establish a rent<br>abatment regulatory liability.(Majors)       |                        | \$0                                 | -\$1,058,590                            |                                      | \$0  | \$0  |   |
|                               | 5. To reflect KCPL's Adj. CS-11 to correct for additional rent<br>payment in the test year.(Majors) |                        | \$0                                 | \$55,325                                |                                      | \$0  | \$0  |   |
| E-157                         | A&G Transportation Expense  | 933.000                | \$0                                 | -\$1,592,421                            | -\$1,592,421                         | \$0  | \$0  | \$0   |
|                               | 1. To eliminate depreciation expense on transportation<br>equipment charged to O&M(Gaskins)         |                        | \$0                                 | -\$1,592,421                            |                                      | \$0  | \$0  |   |
| E-160                         | Maint. Of General Plant   | 935.000                | \$934                               | \$47,640                                | \$48,574                             | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of payroll expense.<br>(Prenger)                                  |                        | \$934                               | \$0                                     |                                      | \$0  | \$0  |   |
|                               | 2. To reflect KCPL's Adj.CS-11 to correct for reversals of<br>expense entries.(Majors)              |                        | \$0                                 | \$47,640                                |                                      | \$0  | \$0  |   |
| E-164                         | Depreciation Expense, Dep. Exp.   | 703.000                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$2,903,263                                   | -\$2,903,263                                |
|                               | 1. To Annualize Depreciation Expense  |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$2,903,263                                   |   |

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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-167                         | Depreciation Reserve Amortizations   | 703.000                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$2,355                                       | -\$2,355                                    |
|                               | 1. To include an annualized level of depreciation for AAO EO-90-101 and EO-93-37(Lyons)                          |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$2,355                                       |   |
| E-170                         | Amort-LTD Term Electric Plant  | 704.000                | \$0                                 | -\$136,882                              | -\$136,882                           | \$0  | \$0  | \$0   |
|                               | 1. To include amortization of LTD-Term Electric Plant.(Gaskins)  |                        | \$0                                 | -\$136,882                              |                                      | \$0  | \$0  |   |
| E-171                         | Amortization of Intangible Plant-Software  | 705.010                | \$0                                 | \$1,087,404                             | \$1,087,404                          | \$0  | \$0  | \$0   |
|                               | 1. To include amortization of Intangible Plant Software.(Gaskins)  |                        | \$0                                 | \$1,087,404                             |                                      | \$0  | \$0  |   |
| E-172                         | Amortization of Other Intangible Plant   | 705.010                | \$0                                 | \$706,431                               | \$706,431                            | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of interest expense for the AAO EO-90-101 and EO-93-37 (Lyons)                 |                        | \$0                                 | \$118,764                               |                                      | \$0  | \$0  |   |
|                               | 2. To include amortization of Other Intangible Plant.(Gaskins)   |                        | \$0                                 | \$587,667                               |                                      | \$0  | \$0  |   |
| E-173                         | Iatan 1 & 2/Common Regulatory Asset Amortization   | 705.000                | \$0                                 | \$290,431                               | \$290,431                            | \$0  | \$0  | \$0   |
|                               | 1. To annualize the amortization of Iatan Unit 1 Common only Regulatory Asset "Vintage 1" over 27 years.(Majors) |                        | \$0                                 | \$62,598                                |                                      | \$0  | \$0  |   |
|                               | 2. To amortize Iatan Unit 1 Common only Regulatory Asset "Vintage 2" over 25.4 years.(Majors)                    |                        | \$0                                 | \$34,881                                |                                      | \$0  | \$0  |   |
|                               | 3. To amortize Iatan Unit 2 and Common Regulatory Asset "Vintage 1" over 47.7 years.(Majors)                     |                        | \$0                                 | \$64,441                                |                                      | \$0  | \$0  |   |
|                               | 4. To amortize Iatan Unit 2 and Common Regulatory Asset "Vintage 2" over 46.1 years.(Majors)                     |                        | \$0                                 | \$128,511                               |                                      | \$0  | \$0  |   |
| E-184                         | Property Taxes - Elec  | 708.120                | \$0                                 | \$1,421,827                             | \$1,421,827                          | \$0  | \$0  | \$0   |
|                               | 1. To include an annualized level of property taxes.(Gaskins)  |                        | \$0                                 | \$1,421,827                             |                                      | \$0  | \$0  |   |
| E-185                         | F.I.C.A. Taxes   | 708.142                | \$0                                 | -\$148,277                              | -\$148,277                           | \$0  | \$0  | \$0   |
|                               | 1. To remove ORVS Payroll Taxes booked in test year.(Hyneman)  |                        | \$0                                 | -\$148,277                              |                                      | \$0  | \$0  |   |
| E-188                         | Const Payroll Tax  | 708.150                | \$111,832                           | \$0                                     | \$111,832                            | \$0  | \$0  | \$0   |
|                               | 1. To reflect an annualized level of payroll taxes.(Prenger)   |                        | \$111,832                           | \$0                                     |                                      | \$0  | \$0  |   |
| E-193                         | Current Income Taxes   | 709.101                | \$0                                 | \$0                                     | \$0                                  | \$0  | \$34,739,652                                   | \$34,739,652                                |
|                               | 1. To Annualize Current Income Taxes   |                        | \$0                                 | \$0                                     |                                      | \$0  | \$34,739,652                                   |   |
|                               | No Adjustment  |                        | \$0                                 | \$0                                     |                                      | \$0  | \$0  |   |
| E-196                         | Deferred Income Taxes - Def. Inc. Tax.   | 710.110                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$12,856,302                                  | -\$12,856,302                               |
|                               | 1. To Annualize Deferred Income Taxes - Def. Inc. Tax.   |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$12,856,302                                  |   |

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|---|---------------------------------------|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| E-199                                       | Amort Fed Def Inc Tax                 | 711.110                | \$0                                 | \$0                                     | \$0                                  | \$0  | -\$5,839,262                                   | -\$5,839,262                                |
|   | 1. To Annualize Amort Fed Def Inc Tax |                        | \$0                                 | \$0                                     |                                      | \$0  | -\$5,839,262                                   |   |
| <b>Total Operating Revenues</b>             |                                       |                        | <b>\$0</b>                          | <b>\$0</b>                              | <b>\$0</b>                           | <b>\$0</b>                                 | <b>-\$14,364,906</b>                           | <b>-\$14,364,906</b>                        |
| <b>Total Operating &amp; Maint. Expense</b> |                                       |                        | <b>-\$1,820,403</b>                 | <b>-\$40,807,191</b>                    | <b>-\$42,627,594</b>                 | <b>\$0</b>                                 | <b>\$13,236,016</b>                            | <b>\$13,236,016</b>                         |



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| Line Number | A<br>Description                           | B<br>Percentage Rate | C<br>Test Year | D<br>7.14% Return | E<br>7.40% Return | F<br>7.66% Return |
|-------------|--|----------------------|----------------|-------------------|-------------------|-------------------|
| 1           | TOTAL NET INCOME BEFORE TAXES              |                      | \$168,058,002  | \$133,428,512     | \$139,189,541     | \$144,950,568     |
| 2           | ADD TO NET INCOME BEFORE TAXES             |                      |                |                   |                   |                   |
| 3           | Book Depreciation Expense                  |                      | \$57,424,676   | \$57,424,676      | \$57,424,676      | \$57,424,676      |
| 4           | Book Transport Deprc Exp to Maint Expense  |                      | \$0            | \$0               | \$0               | \$0               |
| 5           | 50% Meals & Entertainment                  |                      | \$116,795      | \$116,795         | \$116,795         | \$116,795         |
| 6           | Book Nuclear Fuel Amortization             |                      | \$0            | \$0               | \$0               | \$0               |
| 7           | Book Amortization Expense                  |                      | \$1,836,492    | \$1,836,492       | \$1,836,492       | \$1,836,492       |
| 8           | TOTAL ADD TO NET INCOME BEFORE TAXES       |                      | \$59,377,963   | \$59,377,963      | \$59,377,963      | \$59,377,963      |
| 9           | SUBT. FROM NET INC. BEFORE TAXES           |                      |                |                   |                   |                   |
| 10          | Interest Expense calculated at the Rate of | 2.9710%              | \$40,715,872   | \$40,715,872      | \$40,715,872      | \$40,715,872      |
| 11          | Tax Straight-Line Depreciation             |                      | \$92,883,825   | \$92,883,825      | \$92,883,825      | \$92,883,825      |
| 12          | Production Income Deduction                |                      | \$0            | \$0               | \$0               | \$0               |
| 13          | IRS Nuclear Fuel Amortization              |                      | \$0            | \$0               | \$0               | \$0               |
| 14          | IRS Amortization Deduction                 |                      | \$1,103,251    | \$1,103,251       | \$1,103,251       | \$1,103,251       |
| 15          | TOTAL SUBT. FROM NET INC. BEFORE TAXES     |                      | \$134,702,948  | \$134,702,948     | \$134,702,948     | \$134,702,948     |
| 16          | NET TAXABLE INCOME                         |                      | \$92,733,017   | \$58,103,527      | \$63,864,556      | \$69,625,583      |
| 17          | PROVISION FOR FED. INCOME TAX              |                      |                |                   |                   |                   |
| 18          | Net Taxable Inc. - Fed. Inc. Tax           |                      | \$92,733,017   | \$58,103,527      | \$63,864,556      | \$69,625,583      |
| 19          | Deduct Missouri Income Tax at the Rate of  | 100.000%             | \$4,834,423    | \$3,029,094       | \$3,329,432       | \$3,629,770       |
| 20          | Deduct City Inc Tax - Fed. Inc. Tax        |                      | \$0            | \$0               | \$0               | \$0               |
| 21          | Federal Taxable Income - Fed. Inc. Tax     |                      | \$87,898,594   | \$55,074,433      | \$60,535,124      | \$65,995,813      |
| 22          | Federal Income Tax at the Rate of          | See Tax Table        | \$30,764,508   | \$19,276,052      | \$21,187,294      | \$23,098,535      |
| 23          | Subtract Federal Income Tax Credits        |                      |                |                   |                   |                   |
| 24          | Wind Production Tax Credit                 |                      | \$0            | \$0               | \$0               | \$0               |
| 25          | Net Federal Income Tax                     |                      | \$30,764,508   | \$19,276,052      | \$21,187,294      | \$23,098,535      |
| 26          | PROVISION FOR MO. INCOME TAX               |                      |                |                   |                   |                   |
| 27          | Net Taxable Income - MO. Inc. Tax          |                      | \$92,733,017   | \$58,103,527      | \$63,864,556      | \$69,625,583      |
| 28          | Deduct Federal Income Tax at the Rate of   | 50.000%              | \$15,382,254   | \$9,638,026       | \$10,593,647      | \$11,549,268      |
| 29          | Deduct City Income Tax - MO. Inc. Tax      |                      | \$0            | \$0               | \$0               | \$0               |
| 30          | Missouri Taxable Income - MO. Inc. Tax     |                      | \$77,350,763   | \$48,465,501      | \$53,270,909      | \$58,076,315      |
| 31          | Missouri Income Tax at the Rate of         | 6.250%               | \$4,834,423    | \$3,029,094       | \$3,329,432       | \$3,629,770       |
| 32          | PROVISION FOR CITY INCOME TAX              |                      |                |                   |                   |                   |
| 33          | Net Taxable Income - City Inc. Tax         |                      | \$92,733,017   | \$58,103,527      | \$63,864,556      | \$69,625,583      |
| 34          | Deduct Federal Income Tax - City Inc. Tax  |                      | \$0            | \$0               | \$0               | \$0               |
| 35          | Deduct Missouri Income Tax - City Inc. Tax |                      | \$0            | \$0               | \$0               | \$0               |
| 36          | City Taxable Income                        |                      | \$92,733,017   | \$58,103,527      | \$63,864,556      | \$69,625,583      |
| 37          | City Income Tax at the Rate of             | 0.000%               | \$0            | \$0               | \$0               | \$0               |
| 38          | SUMMARY OF CURRENT INCOME TAX              |                      |                |                   |                   |                   |
| 39          | Federal Income Tax                         |                      | \$30,764,508   | \$19,276,052      | \$21,187,294      | \$23,098,535      |
| 40          | State Income Tax                           |                      | \$4,834,423    | \$3,029,094       | \$3,329,432       | \$3,629,770       |
| 41          | City Income Tax                            |                      | \$0            | \$0               | \$0               | \$0               |
| 42          | TOTAL SUMMARY OF CURRENT INCOME TAX        |                      | \$35,598,931   | \$22,305,146      | \$24,516,726      | \$26,728,305      |
| 43          | DEFERRED INCOME TAXES                      |                      |                |                   |                   |                   |
| 44          | Deferred Income Taxes - Def. Inc. Tax.     |                      | \$14,063,838   | \$14,063,838      | \$14,063,838      | \$14,063,838      |
| 45          | Amortization of Deferred ITC               |                      | -\$677,564     | -\$677,564        | -\$677,564        | -\$677,564        |
| 46          | Deferred Income Taxes-State                |                      | \$0            | \$0               | \$0               | \$0               |
| 47          | Amort Fed Def Inc Tax                      |                      | -\$153,677     | -\$153,677        | -\$153,677        | -\$153,677        |
| 48          | Amort St Def Inc Tax                       |                      | \$0            | \$0               | \$0               | \$0               |
| 49          | TOTAL DEFERRED INCOME TAXES                |                      | \$13,232,597   | \$13,232,597      | \$13,232,597      | \$13,232,597      |
| 50          | TOTAL INCOME TAX                           |                      | \$48,831,528   | \$35,537,743      | \$37,749,323      | \$39,960,902      |

**Missouri Public Service - Electric**  
**Case No. ER-2012-0175**  
**Test Year Ending September 30, 2011**  
**Updated through March 31, 2012**  
**Income Tax Calculation**

| Line<br>Number | <u>A</u><br>Description | <u>B</u><br>Percentage<br>Rate | <u>C</u><br>Test<br>Year | <u>D</u><br>7.14%<br>Return | <u>E</u><br>7.40%<br>Return | <u>F</u><br>7.66%<br>Return |
|----------------|-------------------------|--------------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|
|----------------|-------------------------|--------------------------------|--------------------------|-----------------------------|-----------------------------|-----------------------------|

| <b>Federal Tax Table</b>          |  |  |                     |                     |                     |                     |
|-----------------------------------|--|--|---------------------|---------------------|---------------------|---------------------|
| <b>Federal Income Taxes</b>       |  |  | <b>\$87,898,594</b> | <b>\$55,074,433</b> | <b>\$60,535,124</b> | <b>\$65,995,813</b> |
| 15% on first \$50,000             |  |  | \$7,500             | \$7,500             | \$7,500             | \$7,500             |
| 25% on next \$25,000              |  |  | \$6,250             | \$6,250             | \$6,250             | \$6,250             |
| 34% > \$75,000 < \$100,001        |  |  | \$8,500             | \$8,500             | \$8,500             | \$8,500             |
| 39% > \$100,000 < \$335,001       |  |  | \$91,650            | \$91,650            | \$91,650            | \$91,650            |
| 34% > \$335,000 < \$10,000,001    |  |  | \$3,286,100         | \$3,286,100         | \$3,286,100         | \$3,286,100         |
| 35% > \$10MM < \$15,000,001       |  |  | \$1,750,000         | \$1,750,000         | \$1,750,000         | \$1,750,000         |
| 38% > \$15MM < \$18,333,334       |  |  | \$1,266,667         | \$1,266,667         | \$1,266,667         | \$1,266,667         |
| 35% > \$18,333,333                |  |  | \$24,347,841        | \$12,859,385        | \$14,770,627        | \$16,681,868        |
| <b>Total Federal Income Taxes</b> |  |  | <b>\$30,764,508</b> | <b>\$19,276,052</b> | <b>\$21,187,294</b> | <b>\$23,098,535</b> |

**Missouri Public Service - Electric**  
**Case No. ER-2012-0175**  
**Test Year Ending September 30, 2011**  
**Updated through March 31, 2012**  
**Capital Structure Schedule**

| Line<br>Number | A<br>Description        | B<br>Dollar<br>Amount  | C<br>Percentage<br>of Total<br>Capital<br>Structure | D<br>Embedded<br>Cost of<br>Capital | E<br>Weighted<br>Cost of<br>Capital<br>8.00% | F<br>Weighted<br>Cost of<br>Capital<br>8.50% | G<br>Weighted<br>Cost of<br>Capital<br>9.00% |
|----------------|-------------------------|------------------------|---|-------------------------------------|--|--|--|
| 1              | Common Stock            | \$3,290,582,000        | 51.82%  |                                     | 4.146%                                       | 4.405%                                       | 4.664%                                       |
| 2              | Equity Units-Taxable    | \$0                    | 0.00%   | 0.00%                               | 0.000%                                       | 0.000%                                       | 0.000%                                       |
| 3              | Preferred Stock         | \$39,000,000           | 0.61%   | 4.29%                               | 0.026%                                       | 0.026%                                       | 0.026%                                       |
| 4              | Long Term Debt          | \$3,020,461,000        | 47.57%  | 6.25%                               | 2.971%                                       | 2.971%                                       | 2.971%                                       |
| 5              | Short Term Debt         | \$0                    | 0.00%   | 0.00%                               | 0.000%                                       | 0.000%                                       | 0.000%                                       |
| 6              | Equity Units-Deductible | \$0                    | 0.00%   | 0.00%                               | 0.000%                                       | 0.000%                                       | 0.000%                                       |
| 7              | TOTAL CAPITALIZATION    | <u>\$6,350,043,000</u> | <u>100.00%</u>                                      |                                     | <u>7.143%</u>                                | <u>7.402%</u>                                | <u>7.661%</u>                                |
| 8              | PreTax Cost of Capital  |                        |   |                                     | 9.742%                                       | 10.163%                                      | 10.583%                                      |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
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Rate Revenue Summary

| A<br>Line<br>Number | B<br>Description                    | C<br>As Billed | D<br>Update Period<br>Adjustment | E<br>Adjustments                              |  |  |                            |
|---------------------|-------------------------------------|----------------|----------------------------------|---|--|--|----------------------------|
|                     |                                     |                |                                  | F<br>Adjustment<br>for Billing<br>Corrections | G<br>Adjustment<br>for Rate<br>Switchers | H<br>Annualization<br>for Rate<br>Change | I<br>Weather<br>Adjustment |
| 1                   | MISSOURI RATE REVENUES              |                |                                  |   |  |  |                            |
| 2                   | RATE REVENUE BY RATE SCHEDULE       |                |                                  |   |  |  |                            |
| 3                   | Residential                         | \$291,883,814  | \$161,143                        | \$0   | \$0                                      | \$4,914,580                              | -\$3,644,975               |
| 4                   | Small General Service               | \$75,691,630   | \$1,174,513                      | \$0   | \$0                                      | \$1,415,953                              | -\$409,025                 |
| 5                   | Large General Service               | \$68,444,001   | \$2,667,819                      | \$0   | -\$1,531,061                             | \$1,307,787                              | -\$185,636                 |
| 6                   | Large Power                         | \$81,512,046   | \$1,058,241                      | -\$211,118                                    | \$294,753                                | \$1,677,633                              | \$0                        |
| 7                   | Special                             | \$464,218      | -\$997                           | \$0   | \$0                                      | \$9,573                                  | \$0                        |
| 8                   | Lighting                            | \$8,929,802    | \$219,800                        | \$0   | \$0                                      | \$159,295                                | \$0                        |
| 9                   | TOTAL RATE REVENUE BY RATE SCHEDULE | \$526,925,511  | \$5,280,519                      | -\$211,118                                    | -\$1,236,308                             | \$9,484,821                              | -\$4,239,636               |
| 10                  | OTHER RATE REVENUE                  |                |                                  |   |  |  |                            |
| 11                  | Adjust to G/L                       | \$760,590      | \$0                              | \$0   | \$0                                      | \$0                                      | \$0                        |
| 12                  | TOTAL OTHER RATE REVENUE            | \$760,590      | \$0                              | \$0   | \$0                                      | \$0                                      | \$0                        |
| 13                  | TOTAL MISSOURI RATE REVENUES        | \$527,686,101  | \$5,280,519                      | -\$211,118                                    | -\$1,236,308                             | \$9,484,821                              | -\$4,239,636               |

Missouri Public Service - Electric  
Case No. ER-2012-0175  
Test Year Ending September 30, 2011  
Updated through March 31, 2012  
Rate Revenue Summary

| A           | B                                   | I                   | J   | K                                 | L                 | M                          |
|-------------|-------------------------------------|---------------------|---|-----------------------------------|-------------------|----------------------------|
| Line Number | Description                         | 365 Days Adjustment | Annualization for Large Customer Load Changes | Annualization for Customer Growth | Total Adjustments | MO Adjusted Jurisdictional |
| 1           | MISSOURI RATE REVENUES              |                     |   |                                   |                   |                            |
| 2           | RATE REVENUE BY RATE SCHEDULE       |                     |   |                                   |                   |                            |
| 3           | Residential                         | \$429,322           | \$0   | \$1,228,803                       | \$3,088,873       | \$294,972,687              |
| 4           | Small General Service               | -\$261,747          | \$0   | -\$620,240                        | \$1,299,454       | \$76,991,084               |
| 5           | Large General Service               | -\$28,722           | \$0   | \$250,761                         | \$2,480,948       | \$70,924,949               |
| 6           | Large Power                         | \$163,350           | \$1,377,099                                   | \$0                               | \$4,359,958       | \$85,872,004               |
| 7           | Special                             | \$0                 | \$0   | \$0                               | \$8,576           | \$472,794                  |
| 8           | Lighting                            | \$0                 | \$0   | \$0                               | \$379,095         | \$9,308,897                |
| 9           | TOTAL RATE REVENUE BY RATE SCHEDULE | \$302,203           | \$1,377,099                                   | \$859,324                         | \$11,616,904      | \$538,542,415              |
| 10          | OTHER RATE REVENUE                  |                     |   |                                   |                   |                            |
| 11          | Adjust to G/L                       | \$0                 | \$0   | \$0                               | \$0               | \$760,590                  |
| 12          | TOTAL OTHER RATE REVENUE            | \$0                 | \$0   | \$0                               | \$0               | \$760,590                  |
| 13          | TOTAL MISSOURI RATE REVENUES        | \$302,203           | \$1,377,099                                   | \$859,324                         | \$11,616,904      | \$539,303,005              |

**Missouri Public Service - Electric**  
**Case No. ER-2012-0175**  
**Test Year Ending September 30, 2011**  
**Updated through March 31, 2012**  
**Summary of Net System Input Components**

| Line Number | Jurisdiction Description | TY As Billed kWh Sales | Weather Adjustment | Adjustments                              |                 |            | Customer Growth Large Power Load Change | Total kWh Sales |
|-------------|--------------------------|------------------------|--------------------|--|-----------------|------------|---|-----------------|
|             |                          |                        |                    | Large Customer Rate/Switch Annualization | Days Adjustment |            |   |                 |
| 1           | NATIVE LOAD              |                        |                    |  |                 |            |   |                 |
| 2           | Missouri Retail          | 5,932,869,330          | 5,481,761          | -25,751,744                              | 2,028,140       | 39,937,267 | 5,954,564,754                           |                 |
| 3           | Wholesale                | 27,473,000             | 224,000            | 0  | 0               | 0          | 27,697,000                              |                 |
| 4           | Non-Missouri Retail      | 0                      | 0                  | 0  | 0               | 0          | 0                                       |                 |
| 5           | Firm Capacity Customers  | 0                      | 0                  | 0  | 0               | 0          | 0                                       |                 |
| 6           | Company use              | 0                      | 0                  | 0  | 0               | 0          | 0                                       |                 |
| 7           | TOTAL NATIVE LOAD        | 5,960,342,330          | 5,705,761          | -25,751,744                              | 2,028,140       | 39,937,267 | 5,982,261,754                           |                 |
| 8           | LOSSES                   |                        |                    |  |                 | 6.64%      | 425,474,000                             |                 |
| 9           | NET SYSTEM INPUT         |                        |                    |  |                 |            | <u>6,407,735,754</u>                    |                 |

**Missouri Public Service - Electric**  
**Case No. ER-2012-0175**  
**Test Year Ending September 30, 2011**  
**Updated through March 31, 2012**  
**Executive Case Summary**

| Line<br>Number | <u>A</u><br>Description                         | <u>B</u><br>Amount |
|----------------|---|--------------------|
| 1              | Total Missouri Jurisdictional Operating Revenue | \$558,692,734      |
| 2              | Total Missouri Rate Revenue By Rate Schedule    | \$539,303,005      |
| 3              | Missouri Retail kWh Sales                       | 5,954,564,754      |
| 4              | Average Rate (Cents per kWh)                    | 9.057              |
| 5              | Annualized Customer Number                      | 0                  |
| 6              | Profit (Return on Equity)                       | \$60,724,345       |
| 7              | Interest Expense                                | \$40,715,872       |
| 8              | Annualized Payroll                              | -\$1,810,510       |
| 9              | Utility Employees                               | 0                  |
| 10             | Depreciation                                    | \$62,962,777       |
| 11             | Net Investment Plant                            | \$1,506,807,325    |
| 12             | Pensions  | \$0                |