

**Exhibit No.:** \_\_\_\_\_  
**Issue:** Accounting Schedules  
**Witness:** MO PSC Auditors  
**Sponsoring Party:** MO PSC Staff  
**Case No:** ER-2009-0090  
**Date Prepared:** February 13, 2009



**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**DIRECT**

**STAFF ACCOUNTING SCHEDULES**

**MISSOURI PUBLIC SERVICE - ELECTRIC**  
**Great Plains Energy Incorporated**  
**Greater Missouri Operations (GMO)**

**CASE NO. ER-2009-0090**

Jefferson City, Missouri

February 2009

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

Line Number	<u>A</u> Description	<u>B</u> 8.03% Return	<u>C</u> 8.28% Return	<u>D</u> 8.54% Return
1	Net Orig Cost Rate Base	\$927,052,867	\$927,052,867	\$927,052,867
2	Rate of Return	8.03%	8.28%	8.54%
3	Net Operating Income Requirement	\$74,395,993	\$76,759,977	\$79,133,233
4	Net Income Available	\$69,970,686	\$69,970,686	\$69,970,686
5	Additional Net Income Required	\$4,425,307	\$6,789,291	\$9,162,547
6	Income Tax Requirement			
7	Required Current Income Tax	\$19,147,463	\$20,620,407	\$22,099,128
8	Current Income Tax Available	\$16,390,157	\$16,390,157	\$16,390,157
9	Additional Current Tax Required	\$2,757,306	\$4,230,250	\$5,708,971
10	Revenue Requirement	\$7,182,613	\$11,019,541	\$14,871,518
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$35,000,000	\$35,000,000	\$35,000,000
12	<b>Gross Revenue Requirement</b>	<b>\$42,182,613</b>	<b>\$46,019,541</b>	<b>\$49,871,518</b>

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**RATE BASE SCHEDULE**

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$1,698,505,401
2	Less Accumulated Depreciation Reserve		\$652,985,282
3	Net Plant In Service		<u>\$1,045,520,119</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		-\$17,412,158
6	Materials & Supplies		\$23,647,010
7	Undistributed Stores		\$0
8	Emission Allowances		\$3,981,853
9	Prepayments - MPS		\$2,301,062
10	Fuel Inventory - Oil		\$3,142,714
11	Fuel Inventory - Propane		\$44,309
12	Fuel Inventory - Coal		\$13,304,081
13	Fuel Inventory - Tires		\$33,609
14	Fuel Inventory - Bio Fuel		\$122
15	Prepaid Pension Asset		\$2,233,545
16	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$442,790
17	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$696,126
18	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$32,415,063</u>
19	<b>SUBTRACT FROM NET PLANT</b>		
20	Federal Tax Offset	-0.1850%	-\$32,967
21	State Tax Offset	-0.1850%	-\$5,181
22	City Tax Offset	0.0000%	\$0
23	Interest Expense Offset	17.1973%	\$5,269,097
24	Customer Advances		\$8,005,300
25	Customer Deposits		\$6,080,203
26	Deferred Income Taxes-Depreciation		\$122,495,555
27	Deferred Income Taxes on 1990 AAO		\$162,748
28	Deferred Income Taxes on 1992 AAO		\$266,092
29	ERISA Minimum Tracker		\$4,344,194
30	Deferred Income Tax - Prudent Turbines 4 and 5		\$4,297,274
31	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$150,882,315</u>
32	<b>Total Rate Base</b>		<u><u>\$927,052,867</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$21,664	P-2	\$0	\$21,664	99.4890%	\$0	\$21,553
3	303.010	Misc Intang- Subst (like 353)	\$209,072	P-3	\$0	\$209,072	99.4890%	\$0	\$208,004
4	303.010	Misc Intangible - Crossroads Transmission Plant	\$21,901,183	P-4	-\$21,901,183	\$0	99.4890%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$22,131,919		-\$21,901,183	\$230,736		\$0	\$229,557
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		SIBLEY PRODUCTION PLANT							
9	310.000	Land & Land Rights - Sibley	\$396,706	P-9	\$0	\$396,706	99.5200%	\$0	\$394,802
10	311.000	Structures & Improvements - Sibley	\$39,512,087	P-10	\$0	\$39,512,087	99.5200%	\$0	\$39,322,429
11	312.000	Boiler Plant Equipment - Sibley	\$153,785,918	P-11	\$0	\$153,785,918	99.5200%	\$0	\$153,047,746
12	312.020	Boiler Pollution Equipment - Sibley	\$2,211,340	P-12	\$0	\$2,211,340	99.5200%	\$0	\$2,200,726
13	314.000	Turbogenerator Units - Sibley	\$59,001,497	P-13	\$0	\$59,001,497	99.5200%	\$0	\$58,718,290
14	315.000	Access. Electrical Equipment - Sibley	\$15,280,804	P-14	\$0	\$15,280,804	99.5200%	\$0	\$15,207,456
15	316.000	Misc. Power Plant Equipment - Sibley	\$648,096	P-15	\$0	\$648,096	99.5200%	\$0	\$644,985
16		Production: Act 312 : Salvage & Removal: Retirements not classified	\$0	P-16	\$0	\$0	99.5200%	\$0	\$0
17		TOTAL SIBLEY PRODUCTION PLANT	\$270,836,448		\$0	\$270,836,448		\$0	\$269,536,434
18		JEFFREY ENERGY CENTER PRODUCTION PLANT							
19	310.000	Land & Land Rights - JEC	\$267,264	P-19	\$0	\$267,264	99.5200%	\$0	\$265,981
20	311.000	Structures & Improvements - JEC	\$18,677,223	P-20	\$0	\$18,677,223	99.5200%	\$0	\$18,587,572
21	312.000	Boiler Plant Equipment - JEC	\$60,870,994	P-21	\$0	\$60,870,994	99.5200%	\$0	\$60,578,813
22	312.020	Boiler Pollution Equipment - JEC	\$2,206,142	P-22	\$0	\$2,206,142	99.5200%	\$0	\$2,195,553
23	314.000	Turbogenerator Units - JEC	\$18,536,467	P-23	\$0	\$18,536,467	99.5200%	\$0	\$18,447,492
24	315.000	Access. Electrical Equipment - JEC	\$6,523,051	P-24	\$0	\$6,523,051	99.5200%	\$0	\$6,491,740
25	316.000	Misc. Power Plant Equipment - JEC	\$2,267,246	P-25	\$0	\$2,267,246	99.5200%	\$0	\$2,256,363
26	343.010	Other Production - Other Wind	\$182,530	P-26	\$0	\$182,530	99.5200%	\$0	\$181,654
27		TOTAL JEFFREY ENERGY CENTER PRODUCTION PLANT	\$109,530,917		\$0	\$109,530,917		\$0	\$109,005,168
28		TOTAL STEAM PRODUCTION	\$380,367,365		\$0	\$380,367,365		\$0	\$378,541,602
29		NUCLEAR PRODUCTION							
30		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
31		HYDRAULIC PRODUCTION							
32		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
33		OTHER PRODUCTION							
34		NEVADA & KCI COMBUSTION TURBINES							
35	340.000	Land & Land Rights - NV & KCI	\$59,905	P-35	\$0	\$59,905	99.5200%	\$0	\$59,617
36	341.000	Structures & Improvements - NV & KCI	\$727,714	P-36	\$0	\$727,714	99.5200%	\$0	\$724,221
37	342.000	Fuel Holders, Producers, and Access. - NV & KCI	\$914,721	P-37	\$0	\$914,721	99.5200%	\$0	\$910,330
38	343.000	Prime Movers - NV & KCI	\$1,441,725	P-38	\$0	\$1,441,725	99.5200%	\$0	\$1,434,805
39	344.000	Generators - NV & KCI	\$2,286,874	P-39	\$0	\$2,286,874	99.5200%	\$0	\$2,275,897
40	345.000	Access. Electrical Equip. - NV & KCI	\$862,482	P-40	\$0	\$862,482	99.5200%	\$0	\$858,342
41	346.000	Misc. Power Plant Equipment - NV & KCI	\$0	P-41	\$0	\$0	99.5200%	\$0	\$0
42		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$0	P-42	\$0	\$0	99.5200%	\$0	\$0
43		TOTAL NEVADA & KCI COMBUSTION TURBINES	\$6,293,421		\$0	\$6,293,421		\$0	\$6,263,212
44		RALPH GREEN COMBUSTION TURBINE							
45	340.000	Land & Land Rights - RG	\$11,376	P-45	\$0	\$11,376	99.5200%	\$0	\$11,321

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46	341.000	Structures & Improvements - RG	\$1,288,827	P-46	\$0	\$1,288,827	99.5200%	\$0	\$1,282,641
47	342.000	Fuel Holders and Accessories - RG	\$442,781	P-47	\$0	\$442,781	99.5200%	\$0	\$440,656
48	343.000	Prime Movers - RG	\$5,351,929	P-48	\$0	\$5,351,929	99.5200%	\$0	\$5,326,240
49	344.000	Generators - RG	\$6,395,295	P-49	\$0	\$6,395,295	99.5200%	\$0	\$6,364,598
50	345.000	Accessory Electrical Equipment - RG	\$1,159,838	P-50	\$0	\$1,159,838	99.5200%	\$0	\$1,154,271
51	346.000	Misc. Power Plant Equipment - RG	\$20,000	P-51	\$0	\$20,000	99.5200%	\$0	\$19,904
52		TOTAL RALPH GREEN COMBUSTION TURBINE	\$14,670,046		\$0	\$14,670,046		\$0	\$14,599,631
53		GREENWOOD ENERGY CENTER PLANT							
54	340.000	Land & Land Rights - GEC	\$233,662	P-54	\$0	\$233,662	99.5200%	\$0	\$232,540
55	341.000	Structures & Improvements - GEC	\$2,763,088	P-55	\$0	\$2,763,088	99.5200%	\$0	\$2,749,825
56	342.000	Fuel Holders & Accessories - GEC	\$3,366,158	P-56	\$0	\$3,366,158	99.5200%	\$0	\$3,350,000
57	343.000	Prime Movers - GEC	\$34,110,159	P-57	\$0	\$34,110,159	99.5200%	\$0	\$33,946,430
58	344.000	Generators - GEC	\$9,853,590	P-58	\$0	\$9,853,590	99.5200%	\$0	\$9,806,293
59	345.000	Accessory Electrical Equipment - GEC	\$5,236,093	P-59	\$0	\$5,236,093	99.5200%	\$0	\$5,210,960
60	346.000	Misc. Power Plant Equipment - GEC	\$5,284	P-60	\$0	\$5,284	99.5200%	\$0	\$5,259
61		TOTAL GREENWOOD ENERGY CENTER PLANT	\$55,568,034		\$0	\$55,568,034		\$0	\$55,301,307
62		SOUTH HARPER COMBUSTION TURBINES							
63	340.000	Land & Land Rights - SH	\$1,034,874	P-63	-\$1,034,874	\$0	99.5200%	\$0	\$0
64	341.000	Structures & Improvements - SH	\$9,787,738	P-64	-\$9,787,738	\$0	99.5200%	\$0	\$0
65	342.000	Fuel Holders & Accessories - SH	\$4,004,628	P-65	-\$4,004,628	\$0	99.5200%	\$0	\$0
66	343.000	Prime Movers - SH	\$68,652,846	P-66	-\$68,652,846	\$0	99.5200%	\$0	\$0
67	344.000	Generators - SH	\$17,250,000	P-67	-\$17,250,000	\$0	99.5200%	\$0	\$0
68	345.000	Accessory Electrical Equipment - SH	\$17,778,919	P-68	-\$17,778,919	\$0	99.5200%	\$0	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$129,870	P-69	-\$129,870	\$0	99.5200%	\$0	\$0
70		TOTAL SOUTH HARPER COMBUSTION TURBINES	\$118,638,875		-\$118,638,875	\$0		\$0	\$0
71		CROSSROADS PRODUCTION							
72	340.000	Oth Prod - Land - Elec	\$427,390	P-72	-\$427,390	\$0	99.5200%	\$0	\$0
73	341.000	Oth Prod - Structures - Elec	\$8,337,618	P-73	-\$8,337,618	\$0	99.5200%	\$0	\$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$2,449,833	P-74	-\$2,449,833	\$0	99.5200%	\$0	\$0
75	344.000	Oth Prod Generators - Elec	\$91,875,136	P-75	-\$91,875,136	\$0	99.5200%	\$0	\$0
76	345.000	Oth Prod Accessory Equip - Elec	\$11,555,555	P-76	-\$11,555,555	\$0	99.5200%	\$0	\$0
77	346.000	Oth Prod - Misc Pwr Plt Equip - Elec	\$4,157,869	P-77	-\$4,157,869	\$0	99.5200%	\$0	\$0
78		TOTAL CROSSROADS PRODUCTION	\$118,803,401		-\$118,803,401	\$0		\$0	\$0
79		PRUDENT TURBINES 1-3							
80	340.000	Land & Land Rights - PT 1-3	\$0	P-80	\$1,034,874	\$1,034,874	99.5200%	\$0	\$1,029,907
81	341.000	Structures & Improvements - PT 1-3	\$0	P-81	\$9,787,738	\$9,787,738	99.5200%	\$0	\$9,740,757
82	342.000	Fuel Holders & Accessories - PT 1-3	\$0	P-82	\$4,004,628	\$4,004,628	99.5200%	\$0	\$3,985,406
83	343.000	Prime Movers - PT 1-3	\$0	P-83	\$68,652,846	\$68,652,846	99.5200%	\$0	\$68,323,312
84	344.000	Generators - PT 1-3	\$0	P-84	\$17,250,000	\$17,250,000	99.5200%	\$0	\$17,167,200
85	345.000	Accessory Electrical Equipment- PT 1-3	\$0	P-85	\$17,778,919	\$17,778,919	99.5200%	\$0	\$17,693,580
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$0	P-86	\$129,870	\$129,870	99.5200%	\$0	\$129,247
87		TOTAL PRUDENT TURBINES 1-3	\$0		\$118,638,875	\$118,638,875		\$0	\$118,069,409
88		PRUDENT TURBINES 4-5							
89	340.000	Land & Land Rights - PT 4-5	\$0	P-89	\$0	\$0	99.5200%	\$0	\$0
90	341.000	Structures & Improvements - PT 4-5	\$0	P-90	\$5,142,029	\$5,142,029	99.5200%	\$0	\$5,117,347
91	342.000	Fuel Holders & Accessories - PT 4-5	\$0	P-91	\$2,102,714	\$2,102,714	99.5200%	\$0	\$2,092,621
92	343.000	Prime Movers - PT 4-5	\$0	P-92	\$36,255,099	\$36,255,099	99.5200%	\$0	\$36,081,075
93	344.000	Generators - PT 4-5	\$0	P-93	\$9,217,285	\$9,217,285	99.5200%	\$0	\$9,173,042
94	345.000	Accessory Electrical Equipment- PT 4-5	\$0	P-94	\$9,447,889	\$9,447,889	99.5200%	\$0	\$9,402,539
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$0	P-95	\$66,435	\$66,435	99.5200%	\$0	\$66,116
96		TOTAL PRUDENT TURBINES 4-5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,932,740
97		TOTAL OTHER PRODUCTION	\$313,973,777		-\$56,571,950	\$257,401,827		\$0	\$256,166,299
98		TOTAL PRODUCTION PLANT	\$694,341,142		-\$56,571,950	\$637,769,192		\$0	\$634,707,901
99		TRANSMISSION PLANT							

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100	350.000	Land & Land Rights - TP	\$2,330,379	P-100	\$0	\$2,330,379	99.5200%	\$0	\$2,319,193
101	350.040	Trsm Land Rights - Depreciable	\$12,315,900	P-101	\$0	\$12,315,900	99.5200%	\$0	\$12,256,784
102	352.000	Structures & Improvements - TP	\$6,935,629	P-102	\$0	\$6,935,629	99.5200%	\$0	\$6,902,338
103	353.000	Station Equipment - TP	\$98,845,681	P-103	\$2,211,353	\$101,057,034	99.5200%	\$0	\$100,571,960
104	354.000	Towers and Fixtures - TP	\$323,639	P-104	\$0	\$323,639	99.5200%	\$0	\$322,086
105	355.000	Poles and Fixtures - TP	\$69,716,395	P-105	\$0	\$69,716,395	99.5200%	\$0	\$69,381,756
106	356.000	Overhead Conductors & Devices - TP	\$46,885,674	P-106	\$0	\$46,885,674	99.5200%	\$0	\$46,660,623
107	358.000	Underground Conductors & Devices - TP	\$58,426	P-107	\$0	\$58,426	99.5200%	\$0	\$58,146
108		Transmission - Act 355 Salvage & Removal: Retirements not classified	\$0	P-108	\$0	\$0	99.5200%	\$0	\$0
109		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$237,411,723</b>		<b>\$2,211,353</b>	<b>\$239,623,076</b>		<b>\$0</b>	<b>\$238,472,886</b>
110		<b>DISTRIBUTION PLANT</b>							
111	360.000	Land and Land Rights - DP	\$4,880,114	P-111	\$0	\$4,880,114	99.4500%	\$0	\$4,853,273
112	360.010	Dist - Land Rights - Elec	\$268,182	P-112	\$0	\$268,182	99.4500%	\$0	\$266,707
113	360.020	Dist - Land Leased	\$22,228	P-113	\$0	\$22,228	99.4500%	\$0	\$22,106
114	361.000	Structures & Improvements - DP	\$8,032,567	P-114	\$0	\$8,032,567	99.4500%	\$0	\$7,988,388
115	362.000	Station Equipment - DP	\$89,285,951	P-115	\$0	\$89,285,951	99.4500%	\$0	\$88,794,878
116	364.000	Poles, Towers, & Fixtures - DP	\$131,707,494	P-116	\$0	\$131,707,494	99.4500%	\$0	\$130,983,103
117	365.000	Overhead Conductors & Devices - DP	\$91,780,125	P-117	\$0	\$91,780,125	99.4500%	\$0	\$91,275,334
118	366.000	Underground Conduit - DP	\$40,250,611	P-118	\$0	\$40,250,611	99.4500%	\$0	\$40,029,233
119	367.000	Underground Conductors & Devices - DP	\$94,834,863	P-119	\$0	\$94,834,863	99.4500%	\$0	\$94,313,271
120	368.000	Line Transformers - DP	\$146,440,081	P-120	\$0	\$146,440,081	99.4500%	\$0	\$145,634,661
121	369.100	Services - Overhead - DP	\$13,590,425	P-121	\$0	\$13,590,425	99.4500%	\$0	\$13,515,678
122	369.200	Services - Underground - DP	\$49,539,256	P-122	\$0	\$49,539,256	99.4500%	\$0	\$49,266,790
123	370.001	Meters - DP	\$25,202,479	P-123	\$0	\$25,202,479	99.4500%	\$0	\$25,063,865
124	370.002	Meters - PURPA Load Research	\$2,045,596	P-124	\$0	\$2,045,596	99.4500%	\$0	\$2,034,345
125	371.000	Installation On Customer's Premises	\$14,249,186	P-125	\$0	\$14,249,186	99.4500%	\$0	\$14,170,815
126	373.000	Street Lighting and Signal Systems - DP	\$27,112,062	P-126	\$0	\$27,112,062	99.4500%	\$0	\$26,962,946
127		Distribution: Act 362,364,367,368: Salvage & Removal: Retirements not classified	\$0	P-127	\$0	\$0	99.4500%	\$0	\$0
128		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$739,241,220</b>		<b>\$0</b>	<b>\$739,241,220</b>		<b>\$0</b>	<b>\$735,175,393</b>
129		<b>GENERAL PLANT</b>							
130	389.000	Land and Land Rights - GP	\$1,011,453	P-130	\$0	\$1,011,453	99.4890%	\$0	\$1,006,284
131	390.000	Structures & Improvements - GP	\$14,728,156	P-131	\$0	\$14,728,156	99.4890%	\$0	\$14,652,895
132	390.051	Structures & Improvements - Leased	\$37,570	P-132	\$0	\$37,570	99.4890%	\$0	\$37,378
133	391.000	Office Furniture & Equipment - GP	\$2,147,045	P-133	\$0	\$2,147,045	99.4890%	\$0	\$2,136,074
134	391.020	Gen Office Furniture - Computer	\$2,497,767	P-134	\$0	\$2,497,767	99.4890%	\$0	\$2,485,003
135	391.030	Computer Hardware - GP	\$0	P-135	\$0	\$0	99.4890%	\$0	\$0
136	391.040	Computer Software - GP	\$705,162	P-136	\$0	\$705,162	99.4890%	\$0	\$701,559
137	391.050	Computer Systems Development	\$0	P-137	\$0	\$0	99.4890%	\$0	\$0
138	392.000	Gen Transportation - Auto - Elec	\$91,515	P-138	\$0	\$91,515	99.4890%	\$0	\$91,047
139	392.010	Gen Transportation - Light Trucks	\$130,551	P-139	\$0	\$130,551	99.4890%	\$0	\$129,884
140	392.020	Gen Transportation - Heavy Trucks	\$648,724	P-140	\$0	\$648,724	99.4890%	\$0	\$645,409
141	392.004	Gen Transportation - Trailers	\$528,298	P-141	\$0	\$528,298	99.4890%	\$0	\$525,598
142	392.005	Gen Transportation - Med Trucks	\$361,754	P-142	\$0	\$361,754	99.4890%	\$0	\$359,905
143	393.000	Stores Equipment - GP	\$107,726	P-143	\$0	\$107,726	99.4890%	\$0	\$107,176
144	394.000	Tools, Shop, & Garage Equipment - GP	\$4,361,713	P-144	\$0	\$4,361,713	99.4890%	\$0	\$4,339,425
145	395.000	Laboratory Equipment - GP	\$2,051,860	P-145	\$0	\$2,051,860	99.4890%	\$0	\$2,041,375
146	396.010	Power Operated Equipment - Short Life	\$3,430,565	P-146	\$0	\$3,430,565	99.4890%	\$0	\$3,413,035
147	396.002	Power Operated Equipment - Long Life	\$0	P-147	\$0	\$0	99.4890%	\$0	\$0
148	397.000	Communications Equipment - GP	\$9,151,744	P-148	\$0	\$9,151,744	99.4890%	\$0	\$9,104,979
149	398.000	Miscellaneous Equipment - GP	-\$28,469	P-149	\$0	-\$28,469	99.4890%	\$0	-\$28,324
150		<b>TOTAL GENERAL PLANT</b>	<b>\$41,963,134</b>		<b>\$0</b>	<b>\$41,963,134</b>		<b>\$0</b>	<b>\$41,748,702</b>
151		<b>ECORP - GPE - AQUILA</b>							
152	389.000	General Land Elec	\$27,453	P-152	\$0	\$27,453	99.4890%	\$0	\$27,313
153	390.000	General Structures & Impr. Elec	\$7,978,463	P-153	\$0	\$7,978,463	99.4890%	\$0	\$7,937,693
154	391.000	General Office Furn & Eq. Elec.	\$8,815,694	P-154	\$0	\$8,815,694	99.4890%	\$0	\$8,770,646
155	391.020	General Office Furniture - Computer	\$12,243,214	P-155	\$0	\$12,243,214	99.4890%	\$0	\$12,180,651
156	391.040	General Office Furn - Software	\$17,091,170	P-156	\$0	\$17,091,170	99.4890%	\$0	\$17,003,834
157	391.050	General Office - Computer Systems Dev.	\$0	P-157	\$0	\$0	99.4890%	\$0	\$0
158	394.000	General Tools - Elec	\$42,491	P-158	\$0	\$42,491	99.4890%	\$0	\$42,274
159	397.000	General Communication Equip-Elec	\$1,798,745	P-159	\$0	\$1,798,745	99.4890%	\$0	\$1,789,553
160	398.000	General Misc Equip - Elec	\$421,150	P-160	\$0	\$421,150	99.4890%	\$0	\$418,998

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161		TOTAL ECORP - GPE - AQUILA	\$48,418,380		\$0	\$48,418,380		\$0	\$48,170,962
162		UCU COMMON GENERAL PLANT							
163	389.000	Land & Land Rights - UCU	\$0	P-163	\$0	\$0	99.4890%	\$0	\$0
164	390.000	Structures & Improvements Owned - UCU	\$0	P-164	\$0	\$0	99.4890%	\$0	\$0
165	390.051	Structures & Improvements Leased - UCU	\$0	P-165	\$0	\$0	99.4890%	\$0	\$0
166	391.000	Gen Office Furniture & Equipment	\$0	P-166	\$0	\$0	99.4890%	\$0	\$0
167	391.020	Gen Office Furniture - Computer - UCU	\$0	P-167	\$0	\$0	99.4890%	\$0	\$0
168	391.040	Computer Software - UCU	\$0	P-168	\$0	\$0	99.4890%	\$0	\$0
169	391.050	Computer System Developments - UCU	\$0	P-169	\$0	\$0	99.4890%	\$0	\$0
170	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-170	\$0	\$0	99.4890%	\$0	\$0
171	392.050	Gen Transportation Equip Med Trucks	\$0	P-171	\$0	\$0	99.4890%	\$0	\$0
172	394.000	Tools, Shop, and Garage Equipment - UCU	\$0	P-172	\$0	\$0	99.4890%	\$0	\$0
173	395.000	Lab Equipment - UCU	\$0	P-173	\$0	\$0	99.4890%	\$0	\$0
174	397.000	Communications Equipment - UCU	\$0	P-174	\$0	\$0	99.4890%	\$0	\$0
175	398.000	Miscellaneous Equipment - UCU	\$0	P-175	\$0	\$0	99.4890%	\$0	\$0
176		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
177		TOTAL PLANT IN SERVICE	\$1,783,507,518		-\$76,261,780	\$1,707,245,738		\$0	\$1,698,505,401

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-4	Misc Intangible - Crossroads Transmission Plant	303.010		-\$21,901,183		\$0
	1. To remove Crossroads Energy Center Transmission Plant. (Hyneman)		-\$21,901,183		\$0	
P-63	Land & Land Rights - SH	340.000		-\$1,034,874		\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$1,034,874		\$0	
P-64	Structures & Improvements - SH	341.000		-\$9,787,738		\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$9,787,738		\$0	
P-65	Fuel Holders & Accessories - SH	342.000		-\$4,004,628		\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$4,004,628		\$0	
P-66	Prime Movers - SH	343.000		-\$68,652,846		\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$68,652,846		\$0	
P-67	Generators - SH	344.000		-\$17,250,000		\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$17,250,000		\$0	
P-68	Accessory Electrical Equipment - SH	345.000		-\$17,778,919		\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$17,778,919		\$0	
P-69	Misc. Power Plant Equipment - SH	346.000		-\$129,870		\$0
	1. To remove South Harper plant from rate base. (Hyneman)		-\$129,870		\$0	
P-72	Oth Prod - Land - Elec	340.000		-\$427,390		\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$427,390		\$0	



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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-73	Oth Prod - Structures - Elec	341.000		-\$8,337,618		\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$8,337,618		\$0	
P-74	Oth Prod - Fuel Holders - Elec	342.000		-\$2,449,833		\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$2,449,833		\$0	
P-75	Oth Prod Generators - Elec	344.000		-\$91,875,136		\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$91,875,136		\$0	
P-76	Oth Prod Accessory Equip - Elec	345.000		-\$11,555,555		\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$11,555,555		\$0	
P-77	Oth Prod - Misc Pwr Plt Equip - Elec	346.000		-\$4,157,869		\$0
	1. To remove Crossroads plant from rate base. (Hyneman)		-\$4,157,869		\$0	
P-80	Land & Land Rights - PT 1-3	340.000		\$1,034,874		\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$1,034,874		\$0	
P-81	Structures & Improvements - PT 1-3	341.000		\$9,787,738		\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$9,787,738		\$0	
P-82	Fuel Holders & Accessories - PT 1-3	342.000		\$4,004,628		\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$4,004,628		\$0	
P-83	Prime Movers - PT 1-3	343.000		\$68,652,846		\$0

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$68,652,846		\$0	
P-84	Generators - PT 1-3	344.000		\$17,250,000		\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$17,250,000		\$0	
P-85	Accessory Electrical Equipment- PT 1-3	345.000		\$17,778,919		\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$17,778,919		\$0	
P-86	Misc. Power Plant Equipment- PT 1-3	346.000		\$129,870		\$0
	1. To include Prudent Turbines 1-3 in rate base. (Hyneman)		\$129,870		\$0	
P-90	Structures & Improvements - PT 4-5	341.000		\$5,142,029		\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$5,142,029		\$0	
P-91	Fuel Holders & Accessories - PT 4-5	342.000		\$2,102,714		\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$2,102,714		\$0	
P-92	Prime Movers - PT 4-5	343.000		\$36,255,099		\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$36,255,099		\$0	
P-93	Generators - PT 4-5	344.000		\$9,217,285		\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$9,217,285		\$0	
P-94	Accessory Electrical Equipment- PT 4-5	345.000		\$9,447,889		\$0
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$9,447,889		\$0	
P-95	Misc. Power Plant Equipment- PT 4-5	346.000		\$66,435		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include Prudent Turbines 4-5 in rate base. (Hyneman)		\$66,435		\$0	
P-103	Station Equipment - TP	353.000		\$2,211,353		\$0
	1. To include transmission plant for Prudent Turbines 4-5. (Hyneman)		\$2,211,353		\$0	
<b>Total Plant Adjustments</b>				<b>-\$76,261,780</b>		<b>\$0</b>

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$21,553	0.0000%	\$0
3	303.010	Misc Intang- Subst (like 353)	\$208,004	0.00%	\$0
4	303.010	Misc Intangible - Crossroads Transmission Plant	\$0	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$229,557		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		SIBLEY PRODUCTION PLANT			
9	310.000	Land & Land Rights - Sibley	\$394,802	0.0000%	\$0
10	311.000	Structures & Improvements - Sibley	\$39,322,429	1.7000%	\$668,481
11	312.000	Boiler Plant Equipment - Sibley	\$153,047,746	2.1000%	\$3,214,003
12	312.020	Boiler Pollution Equipment - Sibley	\$2,200,726	2.1000%	\$46,215
13	314.000	Turbogenerator Units - Sibley	\$58,718,290	2.3100%	\$1,356,392
14	315.000	Access. Electrical Equipment - Sibley	\$15,207,456	2.3100%	\$351,292
15	316.000	Misc. Power Plant Equipment - Sibley	\$644,985	2.0400%	\$13,158
16		Production: Act 312 : Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
17		TOTAL SIBLEY PRODUCTION PLANT	\$269,536,434		\$5,649,541
18		JEFFREY ENERGY CENTER PRODUCTION PLANT			
19	310.000	Land & Land Rights - JEC	\$265,981	0.0000%	\$0
20	311.000	Structures & Improvements - JEC	\$18,587,572	1.7000%	\$315,989
21	312.000	Boiler Plant Equipment - JEC	\$60,578,813	2.1000%	\$1,272,155
22	312.020	Boiler Pollution Equipment - JEC	\$2,195,553	2.1000%	\$46,107
23	314.000	Turbogenerator Units - JEC	\$18,447,492	2.3100%	\$426,137
24	315.000	Access. Electrical Equipment - JEC	\$6,491,740	2.3100%	\$149,959
25	316.000	Misc. Power Plant Equipment - JEC	\$2,256,363	2.0400%	\$46,030
26	343.010	Other Production - Other Wind	\$181,654	3.3300%	\$6,049
27		TOTAL JEFFREY ENERGY CENTER PRODUCTION PLANT	\$109,005,168		\$2,262,426
28		TOTAL STEAM PRODUCTION	\$378,541,602		\$7,911,967
29		NUCLEAR PRODUCTION			
30		TOTAL NUCLEAR PRODUCTION	\$0		\$0
31		HYDRAULIC PRODUCTION			
32		TOTAL HYDRAULIC PRODUCTION	\$0		\$0

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

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
67	344.000	Generators - SH	\$0	2.8900%	\$0
68	345.000	Accessory Electrical Equipment - SH	\$0	2.2400%	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$0	2.0000%	\$0
70		TOTAL SOUTH HARPER COMBUSTION TURBINES	\$0		\$0
71		CROSSROADS PRODUCTION			
72	340.000	Oth Prod - Land - Elec	\$0	0.0000%	\$0
73	341.000	Oth Prod - Structures - Elec	\$0	1.6800%	\$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$0	2.8900%	\$0
75	344.000	Oth Prod Generators - Elec	\$0	2.8900%	\$0
76	345.000	Oth Prod Accessory Equip - Elec	\$0	2.2400%	\$0
77	346.000	Oth Prod - Misc Pwr Plt Equip - Elec	\$0	2.0000%	\$0
78		TOTAL CROSSROADS PRODUCTION	\$0		\$0
79		PRUDENT TURBINES 1-3			
80	340.000	Land & Land Rights - PT 1-3	\$1,029,907	0.0000%	\$0
81	341.000	Structures & Improvements - PT 1-3	\$9,740,757	1.6800%	\$163,645
82	342.000	Fuel Holders & Accessories - PT 1-3	\$3,985,406	2.8900%	\$115,178
83	343.000	Prime Movers - PT 1-3	\$68,323,312	2.8900%	\$1,974,544
84	344.000	Generators - PT 1-3	\$17,167,200	2.8900%	\$496,132
85	345.000	Accessory Electrical Equipment- PT 1-3	\$17,693,580	2.2400%	\$396,336
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$129,247	2.0000%	\$2,585
87		TOTAL PRUDENT TURBINES 1-3	\$118,069,409		\$3,148,420
88		PRUDENT TURBINES 4-5			
89	340.000	Land & Land Rights - PT 4-5	\$0	0.0000%	\$0
90	341.000	Structures & Improvements - PT 4-5	\$5,117,347	1.6800%	\$85,971
91	342.000	Fuel Holders & Accessories - PT 4-5	\$2,092,621	2.8900%	\$60,477
92	343.000	Prime Movers - PT 4-5	\$36,081,075	2.8900%	\$1,042,743
93	344.000	Generators - PT 4-5	\$9,173,042	2.8900%	\$265,101
94	345.000	Accessory Electrical Equipment- PT 4-5	\$9,402,539	2.2400%	\$210,617
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$66,116	2.0000%	\$1,322
96		TOTAL PRUDENT TURBINES 4-5	\$61,932,740		\$1,666,231
97		TOTAL OTHER PRODUCTION	\$256,166,299		\$6,902,292
98		TOTAL PRODUCTION PLANT	\$634,707,901		\$14,814,259
99		TRANSMISSION PLANT			
100	350.000	Land & Land Rights - TP	\$2,319,193	0.0000%	\$0
101	350.040	Trsm Land Rights - Depreciable	\$12,256,784	0.0000%	\$0
102	352.000	Structures & Improvements - TP	\$6,902,338	1.7500%	\$120,791
103	353.000	Station Equipment - TP	\$100,571,960	1.7300%	\$1,739,895
104	354.000	Towers and Fixtures - TP	\$322,086	1.9800%	\$6,377
105	355.000	Poles and Fixtures - TP	\$69,381,756	2.9100%	\$2,019,009

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106	356.000	Overhead Conductors & Devices - TP	\$46,660,623	2.7300%	\$1,273,835
107	358.000	Underground Conductors & Devices - TP	\$58,146	1.3300%	\$773
108		Transmission - Act 355 Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
109		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$238,472,886</b>		<b>\$5,160,680</b>
110		<b>DISTRIBUTION PLANT</b>			
111	360.000	Land and Land Rights - DP	\$4,853,273	0.0000%	\$0
112	360.010	Dist - Land Rights - Elec	\$266,707	0.0000%	\$0
113	360.020	Dist - Land Leased	\$22,106	0.0000%	\$0
114	361.000	Structures & Improvements - DP	\$7,988,388	1.6700%	\$133,406
115	362.000	Station Equipment - DP	\$88,794,878	1.7300%	\$1,536,151
116	364.000	Poles, Towers, & Fixtures - DP	\$130,983,103	3.7800%	\$4,951,161
117	365.000	Overhead Conductors & Devices - DP	\$91,275,334	2.1700%	\$1,980,675
118	366.000	Underground Conduit - DP	\$40,029,233	1.8300%	\$732,535
119	367.000	Underground Conductors & Devices - DP	\$94,313,271	2.5600%	\$2,414,420
120	368.000	Line Transformers - DP	\$145,634,661	3.1700%	\$4,616,619
121	369.100	Services - Overhead - DP	\$13,515,678	3.6400%	\$491,971
122	369.200	Services - Underground - DP	\$49,266,790	2.1800%	\$1,074,016
123	370.001	Meters - DP	\$25,063,865	1.9100%	\$478,720
124	370.002	Meters - PURPA Load Research	\$2,034,345	6.6700%	\$135,691
125	371.000	Installation On Customer's Premises	\$14,170,815	4.3200%	\$612,179
126	373.000	Street Lighting and Signal Systems - DP	\$26,962,946	3.5000%	\$943,703
127		Distribution: Act 362,364,367,368: Salvage & Removal: Retirements not classified	\$0	0.0000%	\$0
128		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$735,175,393</b>		<b>\$20,101,247</b>
129		<b>GENERAL PLANT</b>			
130	389.000	Land and Land Rights - GP	\$1,006,284	0.0000%	\$0
131	390.000	Structures & Improvements - GP	\$14,652,895	1.8800%	\$275,474
132	390.051	Structures & Improvements - Leased	\$37,378	0.0000%	\$0
133	391.000	Office Furniture & Equipment - GP	\$2,136,074	3.3300%	\$71,131
134	391.020	Gen Office Furniture - Computer	\$2,485,003	10.0000%	\$248,500
135	391.030	Computer Hardware - GP	\$0	10.0000%	\$0
136	391.040	Computer Software - GP	\$701,559	10.0000%	\$70,156
137	391.050	Computer Systems Development	\$0	10.0000%	\$0
138	392.000	Gen Transportation - Auto - Elec	\$91,047	9.3000%	\$8,467
139	392.010	Gen Transportation - Light Trucks	\$129,884	9.3000%	\$12,079
140	392.020	Gen Transportation - Heavy Trucks	\$645,409	9.3000%	\$60,023
141	392.004	Gen Transportation - Trailers	\$525,598	9.3000%	\$48,881
142	392.005	Gen Transportation - Med Trucks	\$359,905	9.3000%	\$33,471
143	393.000	Stores Equipment - GP	\$107,176	3.3300%	\$3,569
144	394.000	Tools, Shop, & Garage Equipment - GP	\$4,339,425	3.3700%	\$146,239
145	395.000	Laboratory Equipment - GP	\$2,041,375	3.3000%	\$67,365
146	396.010	Power Operated Equipment - Short Life	\$3,413,035	4.7500%	\$162,119
147	396.002	Power Operated Equipment - Long Life	\$0	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
148	397.000	Communications Equipment - GP	\$9,104,979	3.3300%	\$303,196
149	398.000	Miscellaneous Equipment - GP	-28,324	3.7600%	-\$1,065
150		<b>TOTAL GENERAL PLANT</b>	<b>\$41,748,702</b>		<b>\$1,509,605</b>
151		<b>ECORP - GPE - AQUILA</b>			
152	389.000	General Land Elec	\$27,313	0.0000%	\$0
153	390.000	General Structures & Impr. Elec	\$7,937,693	1.6700%	\$132,559
154	391.000	General Office Furn & Eq. Elec.	\$8,770,646	3.3300%	\$292,063
155	391.020	General Office Furniture - Computer	\$12,180,651	10.0000%	\$1,218,065
156	391.040	General Office Furn - Software	\$17,003,834	10.0000%	\$1,700,383
157	391.050	General Office - Computer Systems Dev.	\$0	0.0000%	\$0
158	394.000	General Tools - Elec	\$42,274	0.0000%	\$0
159	397.000	General Communication Equip-Elec	\$1,789,553	3.3300%	\$59,592
160	398.000	General Misc Equip - Elec	\$418,998	0.0000%	\$0
161		<b>TOTAL ECORP - GPE - AQUILA</b>	<b>\$48,170,962</b>		<b>\$3,402,662</b>
162		<b>UCU COMMON GENERAL PLANT</b>			
163	389.000	Land & Land Rights - UCU	\$0	0.0000%	\$0
164	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
165	390.051	Structures & Improvements Leased - UCU	\$0	0.0000%	\$0
166	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
167	391.020	Gen Office Furniture - Computer - UCU	\$0	0.0000%	\$0
168	391.040	Computer Software - UCU	\$0	0.0000%	\$0
169	391.050	Computer System Developments - UCU	\$0	0.0000%	\$0
170	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
171	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
172	394.000	Tools, Shop, and Garage Equipment - UCU	\$0	0.0000%	\$0
173	395.000	Lab Equipment - UCU	\$0	0.0000%	\$0
174	397.000	Communications Equipment - UCU	\$0	0.0000%	\$0
175	398.000	Miscellaneous Equipment - UCU	\$0	0.0000%	\$0
176		<b>TOTAL UCU COMMON GENERAL PLANT</b>	<b>\$0</b>		<b>\$0</b>
177		<b>Total Depreciation</b>	<b>\$1,698,505,401</b>		<b>\$44,988,453</b>



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1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$6,530	R-2	\$0	\$6,530	99.4890%	\$0	\$6,497
3	303.010	Misc Intang- Subst (like 353)	\$2,761	R-3	\$0	\$2,761	99.4890%	\$0	\$2,747
4	303.010	Misc Intangible - Crossroads Transmission Plant	\$3,148,295	R-4	-\$3,148,295	\$0	99.4890%	\$0	\$0
5		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$3,157,586</b>		<b>-\$3,148,295</b>	<b>\$9,291</b>		<b>\$0</b>	<b>\$9,244</b>
6		<b>PRODUCTION PLANT</b>							
7		<b>STEAM PRODUCTION</b>							
8		<b>SIBLEY PRODUCTION PLANT</b>							
9	310.000	Land & Land Rights - Sibley	\$0	R-9	\$0	\$0	99.5200%	\$0	\$0
10	311.000	Structures & Improvements - Sibley	\$26,587,769	R-10	\$0	\$26,587,769	99.5200%	\$0	\$26,460,148
11	312.000	Boiler Plant Equipment - Sibley	\$82,773,041	R-11	\$0	\$82,773,041	99.5200%	\$0	\$82,375,730
12	312.020	Boiler Pollution Equipment - Sibley	\$253,496	R-12	\$0	\$253,496	99.5200%	\$0	\$252,279
13	314.000	Turbogenerator Units - Sibley	\$30,924,047	R-13	\$0	\$30,924,047	99.5200%	\$0	\$30,775,612
14	315.000	Access. Electrical Equipment - Sibley	\$10,661,833	R-14	\$0	\$10,661,833	99.5200%	\$0	\$10,610,656
15	316.000	Misc. Power Plant Equipment - Sibley	\$469,956	R-15	\$0	\$469,956	99.5200%	\$0	\$467,700
16		Production: Act 312 : Salvage & Removal: Retirements not classified	-\$1,717,606	R-16	\$0	-\$1,717,606	99.5200%	\$0	-\$1,709,361
17		<b>TOTAL SIBLEY PRODUCTION PLANT</b>	<b>\$149,952,536</b>		<b>\$0</b>	<b>\$149,952,536</b>		<b>\$0</b>	<b>\$149,232,764</b>
18		<b>JEFFREY ENERGY CENTER PRODUCTION PLANT</b>							
19	310.000	Land & Land Rights - JEC	\$0	R-19	\$0	\$0	99.5200%	\$0	\$0
20	311.000	Structures & Improvements - JEC	\$15,408,929	R-20	\$0	\$15,408,929	99.5200%	\$0	\$15,334,966
21	312.000	Boiler Plant Equipment - JEC	\$43,529,023	R-21	\$0	\$43,529,023	99.5200%	\$0	\$43,320,084
22	312.020	Boiler Pollution Equipment - JEC	\$171,172	R-22	\$0	\$171,172	99.5200%	\$0	\$170,350
23	314.000	Turbogenerator Units - JEC	\$7,789,620	R-23	\$0	\$7,789,620	99.5200%	\$0	\$7,752,230
24	315.000	Access. Electrical Equipment - JEC	\$4,712,568	R-24	\$0	\$4,712,568	99.5200%	\$0	\$4,689,948
25	316.000	Misc. Power Plant Equipment - JEC	\$511,608	R-25	\$0	\$511,608	99.5200%	\$0	\$509,152
26	343.010	Other Production - Other Wind	\$61,280	R-26	\$0	\$61,280	99.5200%	\$0	\$60,986
27		<b>TOTAL JEFFREY ENERGY CENTER PRODUCTION PLANT</b>	<b>\$72,184,200</b>		<b>\$0</b>	<b>\$72,184,200</b>		<b>\$0</b>	<b>\$71,837,716</b>
28		<b>TOTAL STEAM PRODUCTION</b>	<b>\$222,136,736</b>		<b>\$0</b>	<b>\$222,136,736</b>		<b>\$0</b>	<b>\$221,070,480</b>
29		<b>NUCLEAR PRODUCTION</b>							
30		<b>TOTAL NUCLEAR PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
31		<b>HYDRAULIC PRODUCTION</b>							
32		<b>TOTAL HYDRAULIC PRODUCTION</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
33		<b>OTHER PRODUCTION</b>							
34		<b>NEVADA &amp; KCI COMBUSTION TURBINES</b>							
35	340.000	Land & Land Rights - NV & KCI	\$0	R-35	\$0	\$0	99.5200%	\$0	\$0
36	341.000	Structures & Improvements - NV & KCI	\$280,929	R-36	\$0	\$280,929	99.5200%	\$0	\$279,581
37	342.000	Fuel Holders, Producers, and Access. - NV & KCI	\$236,684	R-37	\$0	\$236,684	99.5200%	\$0	\$235,548
38	343.000	Prime Movers - NV & KCI	\$511,018	R-38	\$0	\$511,018	99.5200%	\$0	\$508,565
39	344.000	Generators - NV & KCI	\$1,780,064	R-39	\$0	\$1,780,064	99.5200%	\$0	\$1,771,520
40	345.000	Access. Electrical Equip. - NV & KCI	\$775,740	R-40	\$0	\$775,740	99.5200%	\$0	\$772,016
41	346.000	Misc. Power Plant Equipment - NV & KCI	\$0	R-41	\$0	\$0	99.5200%	\$0	\$0
42		Other Production: Act 342: Salvage & Removal: Retirements not classified	\$83,984	R-42	\$0	\$83,984	99.5200%	\$0	\$83,581
43		<b>TOTAL NEVADA &amp; KCI COMBUSTION TURBINES</b>	<b>\$3,668,419</b>		<b>\$0</b>	<b>\$3,668,419</b>		<b>\$0</b>	<b>\$3,650,811</b>
44		<b>RALPH GREEN COMBUSTION TURBINE</b>							
45	340.000	Land & Land Rights - RG	\$0	R-45	\$0	\$0	99.5200%	\$0	\$0
46	341.000	Structures & Improvements - RG	\$433,124	R-46	\$0	\$433,124	99.5200%	\$0	\$431,045
47	342.000	Fuel Holders and Accessories - RG	\$77,844	R-47	\$0	\$77,844	99.5200%	\$0	\$77,470
48	343.000	Prime Movers - RG	\$1,900,220	R-48	\$0	\$1,900,220	99.5200%	\$0	\$1,891,099

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49	344.000	Generators - RG	\$4,332,104	R-49	\$0	\$4,332,104	99.5200%	\$0	\$4,311,310
50	345.000	Accessory Electrical Equipment - RG	\$696,604	R-50	\$0	\$696,604	99.5200%	\$0	\$693,260
51	346.000	Misc. Power Plant Equipment - RG	-\$1,674	R-51	\$0	-\$1,674	99.5200%	\$0	-\$1,666
52		<b>TOTAL RALPH GREEN COMBUSTION TURBINE</b>	<b>\$7,438,222</b>		<b>\$0</b>	<b>\$7,438,222</b>		<b>\$0</b>	<b>\$7,402,518</b>
53		<b>GREENWOOD ENERGY CENTER PLANT</b>							
54	340.000	Land & Land Rights - GEC	\$0	R-54	\$0	\$0	99.5200%	\$0	\$0
55	341.000	Structures & Improvements - GEC	\$611,066	R-55	\$0	\$611,066	99.5200%	\$0	\$608,133
56	342.000	Fuel Holders & Accessories - GEC	\$1,235,755	R-56	\$0	\$1,235,755	99.5200%	\$0	\$1,229,823
57	343.000	Prime Movers - GEC	\$7,896,838	R-57	\$0	\$7,896,838	99.5200%	\$0	\$7,858,933
58	344.000	Generators - GEC	\$2,948,602	R-58	\$0	\$2,948,602	99.5200%	\$0	\$2,934,449
59	345.000	Accessory Electrical Equipment - GEC	\$1,820,082	R-59	\$0	\$1,820,082	99.5200%	\$0	\$1,811,346
60	346.000	Misc. Power Plant Equipment - GEC	-\$15	R-60	\$0	-\$15	99.5200%	\$0	-\$15
61		<b>TOTAL GREENWOOD ENERGY CENTER PLANT</b>	<b>\$14,512,328</b>		<b>\$0</b>	<b>\$14,512,328</b>		<b>\$0</b>	<b>\$14,442,669</b>
62		<b>SOUTH HARPER COMBUSTION TURBINES</b>							
63	340.000	Land & Land Rights - SH	\$0	R-63	\$0	\$0	99.5200%	\$0	\$0
64	341.000	Structures & Improvements - SH	\$433,986	R-64	-\$433,986	\$0	99.5200%	\$0	\$0
65	342.000	Fuel Holders & Accessories - SH	\$418,399	R-65	-\$418,399	\$0	99.5200%	\$0	\$0
66	343.000	Prime Movers - SH	\$9,422,230	R-66	-\$9,422,230	\$0	99.5200%	\$0	\$0
67	344.000	Generators - SH	\$2,079,599	R-67	-\$2,079,599	\$0	99.5200%	\$0	\$0
68	345.000	Accessory Electrical Equipment - SH	\$1,350,309	R-68	-\$1,350,309	\$0	99.5200%	\$0	\$0
69	346.000	Misc. Power Plant Equipment - SH	\$10,171	R-69	-\$10,171	\$0	99.5200%	\$0	\$0
70		<b>TOTAL SOUTH HARPER COMBUSTION TURBINES</b>	<b>\$13,714,694</b>		<b>-\$13,714,694</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
71		<b>CROSSROADS PRODUCTION</b>							
72	340.000	Oth Prod - Land - Elec	\$0	R-72	\$0	\$0	99.5200%	\$0	\$0
73	341.000	Oth Prod - Structures - Elec	\$738,130	R-73	-\$738,130	\$0	99.5200%	\$0	\$0
74	342.000	Oth Prod - Fuel Holders - Elec	\$382,955	R-74	-\$382,955	\$0	99.5200%	\$0	\$0
75	344.000	Oth Prod Generators - Elec	\$17,661,774	R-75	-\$17,661,774	\$0	99.5200%	\$0	\$0
76	345.000	Oth Prod Accessory Equip - Elec	\$1,666,051	R-76	-\$1,666,051	\$0	99.5200%	\$0	\$0
77	346.000	Oth Prod - Misc Pwr Plt Equip - Elec	\$750,917	R-77	-\$750,917	\$0	99.5200%	\$0	\$0
78		<b>TOTAL CROSSROADS PRODUCTION</b>	<b>\$21,199,827</b>		<b>-\$21,199,827</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>
79		<b>PRUDENT TURBINES 1-3</b>							
80	340.000	Land & Land Rights - PT 1-3	\$0	R-80	\$0	\$0	99.5200%	\$0	\$0
81	341.000	Structures & Improvements - PT 1-3	\$0	R-81	\$433,986	\$433,986	99.5200%	\$0	\$431,903
82	342.000	Fuel Holders & Accessories - PT 1-3	\$0	R-82	\$418,399	\$418,399	99.5200%	\$0	\$416,391
83	343.000	Prime Movers - PT 1-3	\$0	R-83	\$9,422,230	\$9,422,230	99.5200%	\$0	\$9,377,003
84	344.000	Generators - PT 1-3	\$0	R-84	\$2,079,599	\$2,079,599	99.5200%	\$0	\$2,069,617
85	345.000	Accessory Electrical Equipment- PT 1-3	\$0	R-85	\$1,350,309	\$1,350,309	99.5200%	\$0	\$1,343,828
86	346.000	Misc. Power Plant Equipment- PT 1-3	\$0	R-86	\$10,171	\$10,171	99.5200%	\$0	\$10,122
87		<b>TOTAL PRUDENT TURBINES 1-3</b>	<b>\$0</b>		<b>\$13,714,694</b>	<b>\$13,714,694</b>		<b>\$0</b>	<b>\$13,648,864</b>
88		<b>PRUDENT TURBINES 4-5</b>							
89	340.000	Land & Land Rights - PT 4-5	\$0	R-89	\$0	\$0	99.5200%	\$0	\$0
90	341.000	Structures & Improvements - PT 4-5	\$0	R-90	\$272,663	\$272,663	99.5200%	\$0	\$271,354
91	342.000	Fuel Holders & Accessories - PT 4-5	\$0	R-91	\$211,366	\$211,366	99.5200%	\$0	\$210,351
92	343.000	Prime Movers - PT 4-5	\$0	R-92	\$5,551,417	\$5,551,417	99.5200%	\$0	\$5,524,770
93	344.000	Generators - PT 4-5	\$0	R-93	\$1,161,077	\$1,161,077	99.5200%	\$0	\$1,155,504
94	345.000	Accessory Electrical Equipment- PT 4-5	\$0	R-94	\$905,380	\$905,380	99.5200%	\$0	\$901,034
95	346.000	Misc. Power Plant Equipment- PT 4-5	\$0	R-95	\$7,708	\$7,708	99.5200%	\$0	\$7,671
96		<b>TOTAL PRUDENT TURBINES 4-5</b>	<b>\$0</b>		<b>\$8,109,611</b>	<b>\$8,109,611</b>		<b>\$0</b>	<b>\$8,070,684</b>
97		<b>TOTAL OTHER PRODUCTION</b>	<b>\$60,533,490</b>		<b>-\$13,090,216</b>	<b>\$47,443,274</b>		<b>\$0</b>	<b>\$47,215,546</b>
98		<b>TOTAL PRODUCTION PLANT</b>	<b>\$282,670,226</b>		<b>-\$13,090,216</b>	<b>\$269,580,010</b>		<b>\$0</b>	<b>\$268,286,026</b>
99		<b>TRANSMISSION PLANT</b>							
100	350.000	Land & Land Rights - TP	\$0	R-100	\$0	\$0	99.5200%	\$0	\$0
101	350.040	Trsm Land Rights - Depreciable	\$2,707,225	R-101	\$0	\$2,707,225	99.5200%	\$0	\$2,694,230
102	352.000	Structures & Improvements - TP	\$1,657,060	R-102	\$0	\$1,657,060	99.5200%	\$0	\$1,649,106
103	353.000	Station Equipment - TP	\$32,597,968	R-103	\$122,177	\$32,720,145	99.5200%	\$0	\$32,563,088
104	354.000	Towers and Fixtures - TP	\$301,645	R-104	\$0	\$301,645	99.5200%	\$0	\$300,197
105	355.000	Poles and Fixtures - TP	\$20,826,038	R-105	\$0	\$20,826,038	99.5200%	\$0	\$20,726,073

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106	356.000	Overhead Conductors & Devices - TP	\$20,476,396	R-106	\$0	\$20,476,396	99.5200%	\$0	\$20,378,109
107	358.000	Underground Conductors & Devices - TP	\$47,892	R-107	\$0	\$47,892	99.5200%	\$0	\$47,662
108		Transmission - Act 355 Salvage & Removal: Retirements not classified	-\$177,791	R-108	\$0	-\$177,791	99.5200%	\$0	-\$176,938
109		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$78,436,433</b>		<b>\$122,177</b>	<b>\$78,558,610</b>		<b>\$0</b>	<b>\$78,181,527</b>
110		<b>DISTRIBUTION PLANT</b>							
111	360.000	Land and Land Rights - DP	\$0	R-111	\$0	\$0	99.4500%	\$0	0
112	360.010	Dist - Land Rights - Elec	\$0	R-112	\$0	\$0	99.4500%	\$0	0
113	360.020	Dist - Land Leased	\$4,883	R-113	\$0	\$4,883	99.4500%	\$0	4856
114	361.000	Structures & Improvements - DP	\$1,583,429	R-114	\$0	\$1,583,429	99.4500%	\$0	1574720
115	362.000	Station Equipment - DP	\$25,374,332	R-115	\$0	\$25,374,332	99.4500%	\$0	25234773
116	364.000	Poles, Towers, & Fixtures - DP	\$64,550,462	R-116	\$0	\$64,550,462	99.4500%	\$0	64195434
117	365.000	Overhead Conductors & Devices - DP	\$28,936,065	R-117	\$0	\$28,936,065	99.4500%	\$0	28776917
118	366.000	Underground Conduit - DP	\$7,215,509	R-118	\$0	\$7,215,509	99.4500%	\$0	7175824
119	367.000	Underground Conductors & Devices - DP	\$28,909,467	R-119	\$0	\$28,909,467	99.4500%	\$0	28750465
120	368.000	Line Transformers - DP	\$51,998,403	R-120	\$0	\$51,998,403	99.4500%	\$0	51712412
121	369.100	Services - Overhead - DP	\$11,594,982	R-121	\$0	\$11,594,982	99.4500%	\$0	11531210
122	369.200	Services - Underground - DP	\$23,535,987	R-122	\$0	\$23,535,987	99.4500%	\$0	23406539
123	370.001	Meters - DP	\$12,360,694	R-123	\$0	\$12,360,694	99.4500%	\$0	12292710
124	370.002	Meters - PURPA Load Research	\$2,241,609	R-124	\$0	\$2,241,609	99.4500%	\$0	2229280
125	371.000	Installation On Customer's Premises	\$8,065,678	R-125	\$0	\$8,065,678	99.4500%	\$0	8021317
126	373.000	Street Lighting and Signal Systems - DP	\$8,127,244	R-126	\$0	\$8,127,244	99.4500%	\$0	8082544
127		Distribution: Act 362,364,367,368: Salvage & Removal: Retirements not classified	-\$947,198	R-127	\$0	-\$947,198	99.4500%	\$0	-941988
128		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$273,551,546</b>		<b>\$0</b>	<b>\$273,551,546</b>		<b>\$0</b>	<b>\$272,047,013</b>
129		<b>GENERAL PLANT</b>							
130	389.000	Land and Land Rights - GP	\$0	R-130	\$0	\$0	99.4890%	\$0	0
131	390.000	Structures & Improvements - GP	\$3,791,929	R-131	\$0	\$3,791,929	99.4890%	\$0	3772552
132	390.051	Structures & Improvements - Leased	\$37,570	R-132	\$0	\$37,570	99.4890%	\$0	37378
133	391.000	Office Furniture & Equipment - GP	\$1,608,008	R-133	\$0	\$1,608,008	99.4890%	\$0	1599791
134	391.020	Gen Office Furniture - Computer	\$710,148	R-134	\$0	\$710,148	99.4890%	\$0	706519
135	391.030	Computer Hardware - GP	\$0	R-135	\$0	\$0	99.4890%	\$0	0
136	391.040	Computer Software - GP	\$200,194	R-136	\$0	\$200,194	99.4890%	\$0	199171
137	391.050	Computer Systems Development	\$0	R-137	\$0	\$0	99.4890%	\$0	0
138	392.000	Gen Transportation - Auto - Elec	\$70,402	R-138	\$0	\$70,402	99.4890%	\$0	70042
139	392.010	Gen Transportation - Light Trucks	\$55,409	R-139	\$0	\$55,409	99.4890%	\$0	55126
140	392.020	Gen Transportation - Heavy Trucks	\$660,888	R-140	\$0	\$660,888	99.4890%	\$0	657511
141	392.004	Gen Transportation - Trailers	\$538,204	R-141	\$0	\$538,204	99.4890%	\$0	535454
142	392.005	Gen Transportation - Med Trucks	\$354,895	R-142	\$0	\$354,895	99.4890%	\$0	353081
143	393.000	Stores Equipment - GP	\$92,607	R-143	\$0	\$92,607	99.4890%	\$0	92134
144	394.000	Tools, Shop, & Garage Equipment - GP	\$3,134,658	R-144	\$0	\$3,134,658	99.4890%	\$0	3118640
145	395.000	Laboratory Equipment - GP	\$1,359,846	R-145	\$0	\$1,359,846	99.4890%	\$0	1352897
146	396.010	Power Operated Equipment - Short Life	\$2,232,925	R-146	\$0	\$2,232,925	99.4890%	\$0	2221515
147	396.002	Power Operated Equipment - Long Life	\$0	R-147	\$0	\$0	99.4890%	\$0	0
148	397.000	Communications Equipment - GP	\$7,394,317	R-148	\$0	\$7,394,317	99.4890%	\$0	7356532
149	398.000	Miscellaneous Equipment - GP	\$161,517	R-149	\$0	\$161,517	99.4890%	\$0	160692
150		<b>TOTAL GENERAL PLANT</b>	<b>\$22,403,517</b>		<b>\$0</b>	<b>\$22,403,517</b>		<b>\$0</b>	<b>\$22,289,035</b>
151		<b>ECORP - GPE - AQUILA</b>							
152	389.000	General Land Elec	\$0	R-152	\$0	\$0	99.4890%	\$0	\$0
153	390.000	General Structures & Impr. Elec	-\$558,155	R-153	\$0	-\$558,155	99.4890%	\$0	-\$555,303
154	391.000	General Office Furn & Eq. Elec.	\$2,978,763	R-154	\$0	\$2,978,763	99.4890%	\$0	\$2,963,542
155	391.020	General Office Furniture - Computer	\$9,678,469	R-155	\$12,704	\$9,691,173	99.4890%	\$0	\$9,641,651
156	391.040	General Office Furn - Software	\$7,112,107	R-156	\$2,958,887	\$10,070,994	99.4890%	\$0	\$10,019,531
157	391.050	General Office - Computer Systems Dev.	\$0	R-157	\$3,135,965	\$3,135,965	99.4890%	\$0	\$3,119,940
158	394.000	General Tools - Elec	\$42,491	R-158	\$8,649	\$51,140	99.4890%	\$0	\$50,879
159	397.000	General Communication Equip-Elec	\$494,344	R-159	\$0	\$494,344	99.4890%	\$0	\$491,818
160	398.000	General Misc Equip - Elec	\$421,150	R-160	\$25,605	\$446,755	99.4890%	\$0	\$444,472
161		<b>TOTAL ECORP - GPE - AQUILA</b>	<b>\$20,169,169</b>		<b>\$6,141,810</b>	<b>\$26,310,979</b>		<b>\$0</b>	<b>\$26,176,530</b>
162		<b>UCU COMMON GENERAL PLANT</b>							
163	389.000	Land & Land Rights - UCU	\$0	R-163	\$0	\$0	99.4890%	\$0	\$0
164	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-164	\$0	-\$29,925	99.4890%	\$0	-\$29,772
165	390.051	Structures & Improvements Leased - UCU	-\$15,254	R-165	\$0	-\$15,254	99.4890%	\$0	-\$15,176
166	391.000	Gen Office Furniture & Equipment	-\$228,633	R-166	\$0	-\$228,633	99.4890%	\$0	-\$227,465
167	391.020	Gen Office Furniture - Computer - UCU	-\$5,248,745	R-167	\$0	-\$5,248,745	99.4890%	\$0	-\$5,221,924
168	391.040	Computer Software - UCU	-\$4,830,588	R-168	\$0	-\$4,830,588	99.4890%	\$0	-\$4,805,904

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
169	391.050	Computer System Developments - UCU	-\$2,111,548	R-169	\$0	-\$2,111,548	99.4890%	\$0	-\$2,100,758
170	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-170	\$0	-\$158	99.4890%	\$0	-\$157
171	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-171	\$0	-\$1,403	99.4890%	\$0	-\$1,396
172	394.000	Tools, Shop, and Garage Equipment - UCU	-\$15,220	R-172	\$0	-\$15,220	99.4890%	\$0	-\$15,142
173	395.000	Lab Equipment - UCU	-\$10,810	R-173	\$0	-\$10,810	99.4890%	\$0	-\$10,755
174	397.000	Communications Equipment - UCU	-\$1,511,306	R-174	\$0	-\$1,511,306	99.4890%	\$0	-\$1,503,583
175	398.000	Miscellaneous Equipment - UCU	-\$72,431	R-175	\$0	-\$72,431	99.4890%	\$0	-\$72,061
176		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,004,093
177		TOTAL DEPRECIATION RESERVE	\$666,312,456		-\$9,974,524	\$656,337,932		\$0	\$652,985,282

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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-4	Misc Intangible - Crossroads Transmission Pla	303.010		-\$3,148,295		\$0
	1. To remove Crossroads Energy Center transmission plant reserve. (Hyneman)		-\$3,148,295		\$0	
R-64	Structures & Improvements - SH	341.000		-\$433,986		\$0
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$433,986		\$0	
R-65	Fuel Holders & Accessories - SH	342.000		-\$418,399		\$0
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$418,399		\$0	
R-66	Prime Movers - SH	343.000		-\$9,422,230		\$0
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$9,422,230		\$0	
R-67	Generators - SH	344.000		-\$2,079,599		\$0
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$2,079,599		\$0	
R-68	Accessory Electrical Equipment - SH	345.000		-\$1,350,309		\$0
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$1,350,309		\$0	
R-69	Misc. Power Plant Equipment - SH	346.000		-\$10,171		\$0
	1. To remove South Harper reserve from rate base. (Hyneman)		-\$10,171		\$0	
R-73	Oth Prod - Structures - Elec	341.000		-\$738,130		\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$738,130		\$0	
R-74	Oth Prod - Fuel Holders - Elec	342.000		-\$382,955		\$0

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$382,955		\$0	
R-75	Oth Prod Generators - Elec	344.000		-\$17,661,774		\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$17,661,774		\$0	
R-76	Oth Prod Accessory Equip - Elec	345.000		-\$1,666,051		\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$1,666,051		\$0	
R-77	Oth Prod - Misc Pwr Plt Equip - Elec	346.000		-\$750,917		\$0
	1. To remove Crossroads reserve from rate base. (Hyneman)		-\$750,917		\$0	
R-81	Structures & Improvements - PT 1-3	341.000		\$433,986		\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$433,986		\$0	
R-82	Fuel Holders & Accessories - PT 1-3	342.000		\$418,399		\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$418,399		\$0	
R-83	Prime Movers - PT 1-3	343.000		\$9,422,230		\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$9,422,230		\$0	
R-84	Generators - PT 1-3	344.000		\$2,079,599		\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$2,079,599		\$0	
R-85	Accessory Electrical Equipment- PT 1-3	345.000		\$1,350,309		\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$1,350,309		\$0	

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-86	Misc. Power Plant Equipment- PT 1-3	346.000		\$10,171		\$0
	1. To include Prudent Turbines 1-3 reserve in rate base. (Hyneman)		\$10,171		\$0	
R-90	Structures & Improvements - PT 4-5	341.000		\$272,663		\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$272,663		\$0	
R-91	Fuel Holders & Accessories - PT 4-5	342.000		\$211,366		\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$211,366		\$0	
R-92	Prime Movers - PT 4-5	343.000		\$5,551,417		\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$5,551,417		\$0	
R-93	Generators - PT 4-5	344.000		\$1,161,077		\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$1,161,077		\$0	
R-94	Accessory Electrical Equipment- PT 4-5	345.000		\$905,380		\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$905,380		\$0	
R-95	Misc. Power Plant Equipment- PT 4-5	346.000		\$7,708		\$0
	1. To include Prudent Turbines 4-5 reserve in rate base. (Hyneman)		\$7,708		\$0	
R-103	Station Equipment - TP	353.000		\$122,177		\$0
	1. To include transmission plant reserve for Prudent Turbines 4-5. (Hyneman)		\$122,177		\$0	
R-155	General Office Furniture - Computer	391.020		\$12,704		\$0

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A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$7,331		\$0	
	2. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$5,373		\$0	
R-156	General Office Furn - Software	391.040		\$2,958,887		\$0
	1. To reverse the reserve deficiency created by transactions related to the acquisition of Aquila by GPE. (Schad/Hyneman)		\$2,958,887		\$0	
R-157	General Office - Computer Systems Dev.	391.050		\$3,135,965		\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$3,135,965		\$0	
R-158	General Tools - Elec	394.000		\$8,649		\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$8,649		\$0	
R-160	General Misc Equip - Elec	398.000		\$25,605		\$0
	1. To include additional reserve for unauthorized ceasing of depreciation. (Schad)		\$25,605		\$0	
<b>Total Reserve Adjustments</b>				<b>-\$9,974,524</b>		<b>\$0</b>



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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Federal Income Taxes Withheld	\$6,336,914	29.23	16.50	12.73	0.034877	\$221,013
3	State Income Taxes Withheld	\$1,893,651	29.23	18.50	10.73	0.029397	\$55,668
4	FICA Taxes Withheld - Employee	\$3,001,384	29.23	16.50	12.73	0.034877	\$104,679
5	Net Payroll	\$29,515,900	29.23	13.42	15.81	0.043305	\$1,278,186
6	Accrued Vacation	\$449,602	29.23	365.00	-335.77	-0.919918	-\$413,597
7	Fuel - Purchased Gas & Oil	\$18,827,808	29.23	40.79	-11.56	-0.031672	-\$596,314
8	Injuries and Damages	\$1,619,373	29.23	365.00	-335.77	-0.919918	-\$1,489,690
9	Purchased Power	\$78,309,322	29.23	36.42	-7.19	-0.019706	-\$1,543,163
10	Sibley - Coal & Freight	\$44,615,399	29.23	20.03	9.20	0.025214	\$1,124,933
11	JEC - Coal	\$16,994,650	29.23	30.62	-1.39	-0.003807	-\$64,699
12	JEC - Operations	\$5,217,951	29.23	30.62	-1.39	-0.003807	-\$19,865
13	Iatan Coal	\$7,191,417	29.23	30.17	-0.94	-0.002563	-\$18,432
14	Lake Road Coal	\$11,314,630	29.23	20.02	9.21	0.025239	\$285,570
15	Iatan Operations	\$4,316,342	29.23	52.74	-23.51	-0.064413	-\$278,029
16	Pension Fund Payments	\$336,093	29.23	90.00	-60.77	-0.166493	-\$55,957
17	OPEB Expenses	\$994,256	29.23	182.50	-153.27	-0.419918	-\$417,506
18	Cash Vouchers	\$113,550,642	29.23	44.14	-14.91	-0.040849	-\$4,638,430
19	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$344,485,334</b>					<b>-\$6,465,633</b>
20	<b>TAXES</b>						
21	Property Taxes	\$10,283,944	29.23	188.36	-159.13	-0.435960	-\$4,483,388
22	FICA Taxes - Employer	\$3,001,384	29.23	16.50	12.73	0.034877	\$104,679
23	FUTA and SUTA	\$147,423	29.23	75.88	-46.65	-0.127808	-\$18,842
24	Corporate Francise	\$442,931	11.82	-77.50	89.32	0.244712	\$108,391
25	City Francise Taxes	\$23,771,792	11.82	98.20	-86.38	-0.236645	-\$5,625,476
26	Sales Taxes	\$12,034,251	4.38	35.68	-31.30	-0.085746	-\$1,031,889
27	<b>TOTAL TAXES</b>	<b>\$49,681,725</b>					<b>-\$10,946,525</b>
28	<b>OTHER EXPENSES</b>						
29	<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>					<b>\$0</b>
30	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>-\$17,412,158</b>
31	<b>TAX OFFSET FROM RATE BASE</b>						
32	Federal Tax Offset	\$17,820,105	39.18	38.50	0.68	0.001850	\$32,967
33	State Tax Offset	\$2,800,302	39.18	38.50	0.68	0.001850	\$5,181
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$30,639,097	29.23	92.00	-62.77	-0.171973	-\$5,269,097
36	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$51,259,504</b>					<b>-\$5,230,949</b>
37	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>-\$22,643,107</b>

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$525,885,939	See Note (1)	See Note (1)	See Note (1)	\$525,885,939	-\$30,520,838	\$493,631,271	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$275,140,290	\$10,573,002	\$264,567,288	-\$9,452,582	\$265,687,708	-\$11,642,248	\$252,701,527	\$11,282,319	\$241,419,208
3	TOTAL TRANSMISSION EXPENSES	\$22,741,737	\$1,155,405	\$21,586,332	-\$1,579,235	\$21,162,502	\$0	\$21,060,921	\$1,233,078	\$19,827,843
4	TOTAL DISTRIBUTION EXPENSES	\$21,053,918	\$9,903,483	\$11,150,435	\$716,741	\$21,770,659	-\$94	\$21,650,830	\$10,561,815	\$11,089,015
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$10,217,264	\$3,759,746	\$6,457,518	\$1,313,347	\$11,530,611	-\$11,975	\$11,518,636	\$4,031,849	\$7,486,787
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$248,671	\$159,833	\$88,838	\$11,567	\$260,238	\$103	\$260,341	\$171,400	\$88,941
7	TOTAL SALES EXPENSES	\$401,421	\$248,425	\$152,996	\$17,979	\$419,400	-\$50,274	\$369,126	\$266,404	\$102,722
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,200,314	\$12,729,333	\$34,470,981	-\$8,305,560	\$38,894,754	-\$1,775,014	\$36,923,953	\$13,580,290	\$23,343,663
9	TOTAL DEPRECIATION EXPENSE	\$47,766,300	See Note (1)	See Note (1)	See Note (1)	\$47,766,300	-\$5,148,694	\$44,882,073	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$445,015	\$0	\$445,015	\$0	\$445,015	\$0	\$445,015	\$0	\$445,015
11	TOTAL OTHER OPERATING EXPENSE	\$12,934,442	\$0	\$12,934,442	\$804,018	\$13,738,460	\$0	\$13,667,707	\$0	\$13,667,707
12	TOTAL OPERATING EXPENSE	\$438,149,372	\$38,529,227	\$351,853,845	-\$16,473,725	\$421,675,647	-\$18,628,196	\$403,480,129	\$41,127,155	\$317,470,901
13	NET INCOME BEFORE TAXES	\$87,736,567	\$0	\$0	\$0	\$104,210,292	-\$11,892,642	\$90,051,142	\$0	\$0
14	TOTAL INCOME TAXES	\$6,883,793	See Note (1)	See Note (1)	See Note (1)	\$6,883,793	\$10,438,543	\$17,322,336	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$2,758,120	See Note (1)	See Note (1)	See Note (1)	\$2,758,120	\$0	\$2,758,120	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$78,094,654	\$0	\$0	\$0	\$94,568,379	-\$22,331,185	\$69,970,686	\$0	\$0

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

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Income Statement Detail

Line Number	Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$438,022,821	See note (1)	See note (1)	Rev-2		\$438,022,821	100.0000%	\$20,925,282	\$458,948,103	See note (1)	See note (1)
Rev-3		Unbilled Electric Rate Revenue	\$3,794,421			Rev-3		\$3,794,421	100.0000%	-\$3,794,421	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	\$14,107,478			Rev-4		\$14,107,478	100.0000%	-\$14,107,478	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$455,924,720					\$455,924,720	100.0000%	\$3,023,383	\$458,948,103		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$5,354			Rev-7		\$5,354	100.0000%	\$0	\$5,354		
Rev-8	447,000	SFR Partial Requirements	\$17,666			Rev-8		\$17,666	100.0000%	\$0	\$17,666		
Rev-9	447,010	SFR Full Requirements	\$1,505,923			Rev-9		\$1,505,923	0.0000%	\$0	\$0		
Rev-10	447,030	SFR Off System Sales	\$46,902,087			Rev-10		\$46,902,087	99.4900%	-\$22,500,359	\$24,401,728		
Rev-11	447,031	Revenue InterUN/IntraST (bk11)	\$10,087,073			Rev-11		\$10,087,073	99.4900%	-\$10,035,629	\$51,441,444		
Rev-12	447,032	Revenue InterUN/InterST (bk12)	\$1,013,401			Rev-12		\$1,013,401	99.4900%	-\$1,008,233	\$5,168,168		
Rev-13	447,035	SFR Off-System Sales	\$862,508			Rev-13		\$862,508	99.4900%	\$0	\$862,508		
Rev-14	448,000	Sales Interdepartmental	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	465,000	Forfeited Discounts - Electric	\$515,168			Rev-15		\$515,168	100.0000%	\$0	\$515,168		
Rev-16	451,000	Misc. Service Revenues Electric	\$1,039,338			Rev-16		\$1,039,338	100.0000%	\$0	\$1,039,338		
Rev-17	453,000	Sales of Water and Water Power	\$0			Rev-17		\$0	100.0000%	\$0	\$0		
Rev-18	454,000	Rent from Electric Property	\$1,066,748			Rev-18		\$1,066,748	100.0000%	\$0	\$1,066,748		
Rev-19	456,000	Other Electric Revenues	\$976,043			Rev-19		\$976,043	99.4900%	\$0	\$971,065		
Rev-20	456,001	Other Electric Rev. - Transfer Elect. For Others	\$0			Rev-20		\$0	100.0000%	\$0	\$0		
Rev-21	456,030	Revenue Elect Wheeling Intercompany	\$1,515,600			Rev-21		\$1,515,600	100.0000%	\$0	\$1,515,600		
Rev-22	456,100	Rev. From Trans. Of Elect. By Others	\$1,110,960			Rev-22		\$1,110,960	99.4900%	\$0	\$1,105,294		
Rev-23	456,101	Regional Transmission Tariff Revenue	\$3,343,350			Rev-23		\$3,343,350	99.4900%	\$0	\$3,326,299		
Rev-24	412,000	Revenue Plant Lease Others	\$0			Rev-24		\$0	100.0000%	\$0	\$0		
Rev-25	447,002	Interchange Revenues - OOR	\$0			Rev-25		\$0	100.0000%	\$0	\$0		
Rev-26	447,004	Other Electric Revenues - Ultimate Consumers	\$0			Rev-26		\$0	100.0000%	\$0	\$0		
Rev-27		TOTAL OTHER OPERATING REVENUES	\$69,961,219					\$69,961,219	100.0000%	-\$33,544,221	\$34,583,168		
Rev-28		TOTAL OPERATING REVENUES	\$525,885,939					\$525,885,939		-\$30,520,838	\$493,531,271		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500,000	Steam Operations Supervision	\$1,164,278	\$1,103,624	\$60,654	E-4	\$79,872	\$1,244,150	99.5200%	\$0	\$1,238,178	\$1,177,815	\$60,363
5	501,000	Fuel	\$68,613,646	\$0	\$68,613,646	E-5	\$13,054,892	\$81,668,538	99.4900%	\$0	\$81,252,028	\$0	\$81,252,028
6	501,008	Fuel On System Steam - Fixed	\$4,235,176	\$0	\$4,235,176	E-6	\$0	\$4,235,176	99.4900%	\$0	\$4,213,577	\$0	\$4,213,577
7	501,030	Fuel - Off System Sales	\$1,547,622	\$0	\$1,547,622	E-7	-\$146,519	\$1,401,103	99.4900%	\$0	\$1,393,957	\$0	\$1,393,957
8	501,033	Fuel StimInterUN/IntraST(bk11)	\$14,075	\$0	\$14,075	E-8	-\$14,075	\$0	99.4900%	\$0	\$0	\$0	\$0
9	501,034	Fuel StimInterUN/IntraST(bk12)	\$1,341	\$0	\$1,341	E-9	\$0	\$1,341	99.4900%	\$0	\$1,341	\$0	\$0
10	502,000	Steam Expenses	\$1,386,609	\$1,297,116	\$89,493	E-10	\$93,876	\$1,480,485	99.4900%	\$0	\$1,472,935	\$1,383,898	\$89,037
11	505,000	Steam Operations Electric Expense	\$490,840	\$321,393	\$169,447	E-11	\$26,721	\$517,561	99.4900%	\$0	\$514,921	\$342,895	\$172,026
12	506,000	Misc. Other Power Expenses	\$2,791,534	\$1,605,253	\$1,186,281	E-12	\$65,060	\$2,896,594	99.4900%	\$0	\$2,864,026	\$1,712,651	\$1,129,375
13	507,000	Steam Operation Expense	\$10,607	\$0	\$10,607	E-13	\$0	\$10,607	99.4900%	\$0	\$10,553	\$0	\$10,553
14	509,000	Allowances	\$2,457,651	\$0	\$2,457,651	E-14	-\$130,105	\$2,327,546	99.4900%	\$0	\$2,315,676	\$0	\$2,315,676
15		TOTAL OPERATION - STEAM POWER	\$82,713,379	\$4,327,386	\$78,385,993		\$13,023,381	\$95,741,760		\$0	\$95,253,851	\$4,617,259	\$90,636,592
16		MAINTENANCE - STEAM POWER											
17	510,000	Maint. Superv. & Eng. - Steam Power	\$1,047,597	\$1,041,979	\$5,618	E-17	\$75,886	\$1,123,483	99.5200%	\$0	\$1,118,091	\$1,112,027	\$6,064
18	511,000	Maint. of Structures - Steam Power	\$1,110,430	\$161,774	\$948,656	E-18	\$91,911	\$1,202,341	99.5200%	\$0	\$1,196,569	\$172,649	\$1,023,920
19	512,000	Maint. of Boiler Plant - Steam Power	\$7,448,219	\$1,722,868	\$5,725,351	E-19	\$609,667	\$6,096,866	99.5200%	\$0	\$6,018,213	\$1,838,689	\$6,179,524

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20	513.000	Maint. of Electric Plant - Steam Power	\$2,222,996	\$405,789	\$1,817,207	E-20	\$391,668	\$2,614,664	99.52000%	\$0	\$2,602,113	\$433,068	\$2,169,045
21	514.000	Maint. of Misc. Steam Plant - Steam Power	\$301,229	\$238,856	\$62,373	E-21	\$22,560	\$323,789	99.52000%	\$0	\$322,235	\$254,914	\$67,321
22		TOTAL MAINTENANCE - STEAM POWER	\$12,130,471	\$3,571,266	\$8,559,205		\$1,190,692	\$13,321,163		\$0	\$13,257,221	\$3,811,347	\$9,445,874
23		TOTAL STEAM POWER GENERATION	\$94,843,850	\$7,898,652	\$86,945,198		\$14,219,073	\$109,062,923		\$0	\$108,511,072	\$8,428,606	\$100,082,466
24		NUCLEAR POWER GENERATION											
25		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		HYDRAULIC POWER GENERATION											
27		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
28		OTHER POWER GENERATION											
29		OPERATION - OTHER POWER											
30	546.000	Other Gen. Oper. Superv. & Eng.	\$483,939	\$105,594	\$378,345	E-30	\$7,642	\$491,581	99.52000%	-\$376,388	\$112,833	\$112,692	\$141
31	547.000	Other Generation Fuel	\$16,935,551	\$0	\$16,935,551	E-31	\$1,987,865	\$18,923,416	99.49000%	\$0	\$18,826,907	\$0	\$18,826,907
32	547.006	Fuel On-Sys Other Prod-Demand ST	\$4,486,518	\$0	\$4,486,518	E-32	\$2,641,950	\$7,128,468	99.49000%	\$0	\$7,092,113	\$0	\$7,092,113
33	547.008	Fuel Off-System Other Production	\$906	\$0	\$906	E-33	\$0	\$906	99.49000%	\$0	\$901	\$0	\$901
34	547.030	Fuel Other InterUN/Intra ST(bk11)	\$561,122	\$0	\$561,122	E-34	-\$188,866	\$372,256	99.49000%	-\$760,725	\$370,357	\$0	\$370,357
35	547.033	Fuel Other InterUN/Intra ST(bk12)	\$764,625	\$0	\$764,625	E-35	\$0	\$764,625	99.49000%	\$0	\$760,725	\$0	\$760,725
36	547.034	Fuel Other InterUN/Intra ST(bk12)	\$39,997	\$0	\$39,997	E-36	\$0	\$39,997	99.49000%	-\$39,793	\$0	\$0	\$0
37	547.101	Hedge Settlements	\$10,525,029	\$0	\$10,525,029	E-37	-\$10,525,029	\$0	99.49000%	\$0	\$0	\$0	\$0
38	548.000	Other Power Generation Expense	\$367,058	\$254,254	\$112,804	E-38	\$18,401	\$385,459	99.52000%	\$0	\$383,609	\$271,346	\$112,263
39	549.000	Misc. Other Power Generation Expense	\$655,594	\$315,028	\$340,566	E-39	\$22,799	\$678,393	99.52000%	\$0	\$675,136	\$336,205	\$338,931
40	550.100	Other Generation Rents	\$0	\$0	\$0	E-40	\$0	\$0	99.52000%	\$0	\$0	\$0	\$0
41		TOTAL OPERATION - OTHER POWER	\$34,820,339	\$674,876	\$34,145,463		-\$6,035,238	\$28,785,101		-\$1,176,906	\$27,461,856	\$720,243	\$26,741,613
42		MAINTENANCE - OTHER POWER											
43	551.000	Other Gen Maint Superv. & Eng.	\$212,842	\$193,412	\$19,430	E-43	\$15,641	\$228,483	99.52000%	\$0	\$227,386	\$206,414	\$20,972
44	552.000	Other Gen Maint of Structures	\$81,788	\$44,416	\$537,372	E-44	\$48,646	\$630,434	99.52000%	\$0	\$627,408	\$47,402	\$580,006
45	553.000	Other Gen Maint of Gen Plant	\$3,803,641	\$425,916	\$3,377,725	E-45	\$316,390	\$4,120,031	99.52000%	\$0	\$4,100,255	\$454,549	\$3,645,706
46	554.000	Other Gen Maint Misc. Other Gen Plant	\$104,940	\$29,621	\$75,319	E-46	\$8,512	\$113,452	99.52000%	\$0	\$112,908	\$31,613	\$81,295
47		TOTAL MAINTENANCE - OTHER POWER	\$4,703,211	\$693,365	\$4,009,846		\$389,189	\$5,092,400		\$0	\$5,067,957	\$739,978	\$4,327,979
48		TOTAL OTHER POWER GENERATION	\$39,523,550	\$1,368,241	\$38,155,309		-\$5,646,049	\$33,877,501		-\$1,176,906	\$32,529,813	\$1,460,221	\$31,069,592
49		OTHER POWER SUPPLY EXPENSES											
50	555.000	Purchased Power On-Sys (bk10)	\$73,757,854	\$0	\$73,757,854	E-50	-\$3,127,543	\$70,630,311	99.49000%	\$0	\$70,270,096	\$0	\$70,270,096
51	555.001	Base Power On-Sys Inter (bk10)	\$5,824,173	\$0	\$5,824,173	E-51	\$0	\$5,824,173	99.49000%	\$0	\$5,794,470	\$0	\$5,794,470
52	555.006	Purchased Power On-Sys Demand ST	-\$3,237	\$0	-\$3,237	E-52	\$0	-\$3,237	99.52000%	\$0	-\$3,221	\$0	-\$3,221
53	555.007	Purchased Power On-Sys Demand LT	\$12,647,711	\$0	\$12,647,711	E-53	\$3,053,827	\$15,701,538	99.52000%	\$0	\$15,626,171	\$0	\$15,626,171
54	555.030	Purchased Power Off Sys Sales	\$36,165,461	\$0	\$36,165,461	E-54	-\$18,019,764	\$18,145,697	99.49000%	\$0	\$18,053,154	\$0	\$18,053,154
55	555.031	Purchased Power Off Sys Interunit	\$382,759	\$0	\$382,759	E-55	\$0	\$382,759	99.49000%	-\$380,807	\$0	\$0	\$0
56	555.032	Purchase Power Intrastate (bk11)	\$9,157,360	\$0	\$9,157,360	E-56	\$0	\$9,157,360	99.49000%	-\$9,110,657	\$0	\$0	\$0
57	555.033	Purchase Power InterUN/IntraST (bk11)	\$151,012	\$0	\$151,012	E-57	\$0	\$151,012	99.49000%	-\$150,242	\$0	\$0	\$0
58	555.034	Purchase Power InterST (bk12)	\$827,140	\$0	\$827,140	E-58	\$0	\$827,140	99.49000%	-\$822,922	\$0	\$0	\$0
59	555.035	Purchase Power Off-Sys-WAPA	\$601,236	\$0	\$601,236	E-59	\$0	\$601,236	99.49000%	\$0	\$598,170	\$0	\$598,170
60	555.036	Purchase Pwr InterUN/InterST (bk12)	\$444	\$0	\$444	E-60	\$0	\$444	99.49000%	-\$442	\$0	\$0	\$0
61	555.101	Purch Pwr - MO Allocation	-\$1,245,364	\$0	-\$1,245,364	E-61	\$0	-\$1,245,364	99.49000%	\$0	-\$1,239,013	\$0	-\$1,239,013
62	556.000	System Control and Load Dispatch	\$1,463,849	\$904,021	\$559,828	E-62	\$65,426	\$1,529,275	99.49000%	-\$272	\$1,521,204	\$964,503	\$556,701

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63	557,000	Other Expenses	\$642,492	\$402,088	\$240,404	E-63	\$2,448	\$644,940	99.49000%	\$0	\$641,651	\$428,989	\$212,662
64	557,001	Other Expenses Guarantee Generation	\$400,000	\$0	\$400,000	E-64	\$0	\$400,000	99.49000%	\$0	\$397,960	\$0	\$397,960
65		TOTAL OTHER POWER EXPENSES	\$140,772,890	\$1,306,109	\$139,466,781		-\$18,025,606	\$122,747,284		-\$10,465,342	\$111,660,642	\$1,393,492	\$110,267,150
66		TOTAL POWER PRODUCTION EXPENSES	\$275,140,290	\$10,573,002	\$264,567,288		-\$9,452,582	\$265,687,708		-\$11,642,248	\$252,701,527	\$11,282,319	\$241,419,208
67		TRANSMISSION EXPENSES											
68		OPERATION - TRANSMISSION EXP.											
69	560,000	Trans Oper Supervision & Engineering	\$254,964	\$227,471	\$27,493	E-69	\$16,463	\$271,427	99.52000%	\$0	\$270,124	\$242,763	\$27,361
70	561,100	Load Dispatch - Reliability	\$27,330	\$0	\$27,330	E-70	\$0	\$27,330	99.52000%	\$0	\$27,199	\$0	\$27,199
71	561,200	Load Dispatch - Monitor Oper Trans Sys	\$408,451	\$382,760	\$25,691	E-71	\$27,701	\$436,152	99.52000%	\$0	\$434,059	\$408,491	\$25,568
72	561,300	Load Dispatch - TransSvc & Sched	\$4,649	\$4,649	\$0	E-72	\$336	\$4,985	99.52000%	\$0	\$4,961	\$4,961	\$0
73	561,400	Sched, SystemCntrl&Dispatch Svc	\$2,159,158	\$0	\$2,159,158	E-73	\$0	\$2,159,158	99.52000%	\$0	\$2,148,794	\$0	\$2,148,794
74	561,500	Reliability Planning & Standards Dev.	\$16,078	\$15,183	\$895	E-74	\$1,099	\$17,177	99.52000%	\$0	\$17,095	\$16,204	\$891
75	561,600	Transmission Service Studies	\$59,001	\$5,301	\$53,700	E-75	\$384	\$9,385	99.52000%	\$0	\$9,100	\$5,658	\$53,442
76	561,700	Generation Interconnection Studies	\$1,905	\$1,905	\$0	E-76	\$138	\$2,043	99.52000%	\$0	\$2,033	\$2,033	\$0
77	561,800	Reliability Planning & Standards Dev. Svc.	\$14,030	\$13,054	\$976	E-77	\$945	\$14,975	99.52000%	\$0	\$14,903	\$13,932	\$971
78	562,000	Trans Oper Station Expenses	\$177,718	\$106,674	\$106,674	E-78	\$5,142	\$182,860	99.52000%	\$0	\$181,982	\$75,820	\$106,162
79	563,000	Trans Oper OH Line Expense	\$57,520	\$12,392	\$45,128	E-79	\$897	\$8,417	99.52000%	\$0	\$8,136	\$13,225	\$44,911
80	564,000	Trans Oper Underground Line Expense	\$0	\$0	\$0	E-80	\$0	\$0	99.52000%	\$0	\$0	\$0	\$0
81	565,000	Trans of Electricity by Others	\$14,615,281	\$0	\$14,615,281	E-81	-\$406,770	\$14,208,511	99.52000%	\$0	\$14,140,310	\$0	\$14,140,310
82	566,100	Trans of Electricity by Others - InterUnit	\$1,515,600	\$0	\$1,515,600	E-82	\$0	\$1,515,600	99.52000%	\$0	\$1,508,325	\$0	\$1,508,325
83	566,300	Trans of Electricity by Others Off System	\$1,605,563	\$0	\$1,605,563	E-83	-\$1,256,086	\$349,477	99.52000%	\$0	\$347,800	\$0	\$347,800
84	566,000	Miscellaneous Transmission Expense	\$373,684	\$80,813	\$322,871	E-84	\$3,677	\$377,361	99.52000%	\$0	\$375,549	\$54,228	\$321,321
85	567,000	Transmission Operations Rents	\$25,975	\$0	\$25,975	E-85	\$0	\$25,975	99.52000%	\$0	\$25,850	\$0	\$25,850
86		TOTAL OPERATION - TRANSMISSION EXP.	\$21,316,907	\$784,572	\$20,532,335		-\$1,606,074	\$19,710,833		\$0	\$19,616,220	\$837,315	\$18,778,905
87		MAINTENANCE - TRANSMISSION EXP.											
88	568,000	Trans Maint. Supervision & Engineering	\$86,755	\$79,402	\$7,353	E-88	\$5,747	\$92,502	99.52000%	\$0	\$92,058	\$84,740	\$7,318
89	569,000	Trans Maint. Of Structures	\$0	\$0	\$0	E-89	\$0	\$0	99.52000%	\$0	\$0	\$0	\$0
90	569,100	Maint. Of Computer Hardware	-\$9,889	\$0	-\$9,889	E-90	\$0	-\$9,889	99.52000%	\$0	-\$9,842	\$0	-\$9,842
91	570,000	Trans Maint. Of Station Equipment	\$536,434	\$225,927	\$310,507	E-91	\$16,351	\$552,785	99.52000%	\$0	\$550,132	\$241,115	\$309,017
92	571,000	Trans Maint. Of Overhead Lines	\$742,374	\$23,404	\$718,970	E-92	\$1,694	\$744,068	99.52000%	\$0	\$740,497	\$24,978	\$715,519
93	572,000	Trans Maint. Of Underground Lines	\$0	\$0	\$0	E-93	\$0	\$0	99.52000%	\$0	\$0	\$0	\$0
94	573,000	Trans Maint. Of Misc. Trans Plant	\$69,156	\$42,100	\$27,056	E-94	\$3,047	\$72,203	99.52000%	\$0	\$71,856	\$44,930	\$26,926
95		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,424,830	\$370,833	\$1,053,997		\$26,839	\$1,451,669		\$0	\$1,444,701	\$395,763	\$1,048,938
96		TOTAL TRANSMISSION EXPENSES	\$22,741,737	\$1,155,405	\$21,586,332		-\$1,579,235	\$21,162,502		\$0	\$21,060,921	\$1,233,078	\$19,827,843
97		DISTRIBUTION EXPENSES											
98		OPERATION - DIST. EXPENSES											
99	580,000	Dist. Oper. Supervision & Engineering	\$1,933,817	\$1,703,976	\$229,841	E-99	\$123,321	\$2,057,138	99.45000%	-\$94	\$2,045,730	\$1,817,247	\$228,483
100	581,000	Dist. Oper. Load Dispatching	\$28,981	\$28,920	\$61	E-100	\$2,093	\$31,074	99.45000%	\$0	\$30,903	\$30,842	\$61
101	582,000	Dist. Oper. Station Equipment	\$291,714	\$91,355	\$200,359	E-101	\$6,612	\$298,326	99.45000%	\$0	\$296,685	\$97,428	\$199,257
102	583,000	Dist. Oper. Overhead Line Expense	\$245,738	\$148,052	\$97,686	E-102	\$10,715	\$256,453	99.45000%	\$0	\$255,043	\$157,894	\$97,149
103	584,000	Dist. Oper. Underground Line Expense	\$80,364	\$40,581	\$39,783	E-103	\$2,937	\$83,301	99.45000%	\$0	\$82,843	\$43,279	\$39,564
104	584,001	Perf. Underground Dist. Line Locate Elect.	\$1,060,945	\$359,112	\$701,833	E-104	\$25,990	\$1,086,935	99.45000%	\$0	\$1,080,957	\$382,984	\$697,973
105	585,000	Dist. Oper. Street Light & Signal	\$7,877	\$7,877	\$0	E-105	\$458	\$8,335	99.45000%	\$0	\$8,290	\$6,756	\$1,534
106	586,000	Dist. Oper. Meter Expenses	\$480,508	\$355,388	\$125,120	E-106	\$25,720	\$506,228	99.45000%	\$0	\$503,444	\$379,012	\$124,432
107	586,001	Perf. Connects/Discon Recon Elect.	\$1,474,186	\$1,045,301	\$428,885	E-107	\$75,651	\$1,549,837	99.45000%	\$0	\$1,541,313	\$1,114,787	\$426,526
108	587,000	Dist. Oper Customer Installation Expense	\$19,759	\$12,935	\$6,824	E-108	\$936	\$20,695	99.45000%	\$0	\$20,561	\$13,795	\$6,766

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109	588.000	Dist. Oper. Miscellaneous Expense	\$3,308,617	\$2,322,495	\$986,122	E-109	\$163,085	\$3,476,702	99.45000%	\$0	\$3,476,882	\$2,476,882	\$980,698
110	588.000	Dist. Operations Rents	\$145,137	\$0	\$145,137	E-110	\$0	\$145,137	99.45000%	\$0	\$144,339	\$0	\$144,339
111		TOTAL OPERATION - DIST. EXPENSES	\$9,077,643	\$6,114,450	\$2,963,193		\$442,518	\$9,520,161	99.45000%	-\$94	\$9,467,708	\$6,520,906	\$2,946,802
112		MAINTENANCE - DISTRIB. EXPENSES											
113	590.000	Dist. Maint. Supervision & Engineering	\$7,173	\$7,173	\$0	E-113	\$519	\$7,692	99.45000%	\$0	\$7,650	\$7,650	\$0
114	591.000	Dist. Maint. Of Structures	\$0	\$0	\$0	E-114	\$0	\$0	99.45000%	\$0	\$0	\$0	\$0
115	592.000	Dist. Maint. Of Station Equipment	\$1,241,378	\$612,199	\$629,179	E-115	\$44,307	\$1,285,685	99.45000%	\$0	\$1,278,614	\$652,895	\$625,719
116	593.000	Dist. Maint. Of Overhead Lines	\$9,006,259	\$2,072,896	\$6,933,363	E-116	\$150,021	\$9,156,280	99.45000%	\$0	\$9,105,921	\$2,210,691	\$6,895,230
117	594.000	Dist. Maint. Of Underground Lines	\$1,187,836	\$746,894	\$440,942	E-117	\$54,055	\$1,241,891	99.45000%	\$0	\$1,235,061	\$796,544	\$438,517
118	595.000	Dist. Maint. Of Line Transformer	\$10,797	\$2,033	\$8,764	E-118	\$147	\$10,944	99.45000%	\$0	\$10,884	\$2,168	\$8,716
119	596.000	Dist. Maint. Of Street Light & Signs	\$459,578	\$311,331	\$148,247	E-119	\$22,532	\$482,110	99.45000%	\$0	\$479,459	\$332,027	\$147,432
120	597.000	Dist. Maint. Of Meters	\$62,208	\$36,281	\$25,927	E-120	\$2,626	\$64,834	99.45000%	\$0	\$64,477	\$38,693	\$25,784
121	598.000	Dist. Maint. Of Misc. Dist. Plant	\$1,046	\$226	\$820	E-121	\$16	\$1,062	99.45000%	\$0	\$1,056	\$241	\$815
122		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,976,275	\$3,789,033	\$8,187,242		\$274,223	\$12,250,498	99.45000%	\$0	\$12,183,122	\$4,040,909	\$8,142,213
123		TOTAL DISTRIBUTION EXPENSES	\$21,053,918	\$9,903,483	\$11,150,435		\$716,741	\$21,770,659	100.00000%	-\$94	\$21,650,830	\$10,561,815	\$11,089,015
124		CUSTOMER ACCOUNTS EXPENSE											
125	901.000	Customer Accounts Supervision	\$367,972	\$325,849	\$42,123	E-125	\$23,583	\$391,555	100.00000%	\$72,887	\$464,442	\$349,432	\$115,010
126	902.000	Customer Accounts Meter Reading Expense	\$2,315,114	\$537,708	\$1,777,406	E-126	\$38,915	\$2,354,029	100.00000%	\$0	\$2,354,029	\$576,623	\$1,777,406
127	902.001	Re-Read Meters	\$116,154	\$116,154	\$0	E-127	\$8,406	\$124,560	100.00000%	\$0	\$124,560	\$46,564	\$46,564
128	902.002	Other Meter Reading Expenses	\$51,802	\$15,907	\$35,895	E-128	\$1,151	\$52,953	100.00000%	\$0	\$52,953	\$17,058	\$35,895
129	903.000	Customer Accounts Records & Collection	\$3,590,187	\$2,105,497	\$1,484,690	E-129	\$669,198	\$4,289,385	100.00000%	\$0	\$4,289,385	\$2,257,878	\$2,001,507
130	903.001	Process Customer Remittances	\$144,580	\$107,158	\$37,422	E-130	\$7,755	\$114,913	100.00000%	\$0	\$114,913	\$37,422	\$37,422
131	903.002	Process Customer Delinquent Accounts	\$1,029,413	\$549,420	\$479,993	E-131	\$39,763	\$1,069,176	100.00000%	\$0	\$1,069,176	\$589,183	\$479,993
132	904.000	Uncollectible Accounts	\$2,553,229	\$0	\$2,553,229	E-132	\$39,763	\$2,553,229	100.00000%	-\$84,862	\$2,468,367	\$0	\$2,468,367
133	905.000	Misc. Customer Accounts Expense	\$2,249	\$2,053	\$196	E-133	\$24,576	\$26,825	100.00000%	\$0	\$26,825	\$2,202	\$24,623
134		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$10,217,264	\$3,759,746	\$6,457,518		\$1,313,347	\$11,530,611	100.00000%	-\$11,975	\$11,518,636	\$4,031,849	\$7,486,787
135		CUSTOMER SERVICE & INFO. EXP.											
136	907.000	Customer Service Supervision	\$162,800	\$158,835	\$3,965	E-136	\$11,495	\$174,295	100.00000%	\$0	\$174,295	\$170,330	\$3,965
137	908.000	Customer Assistance Expenses	\$84,244	\$0	\$84,244	E-137	\$0	\$84,244	100.00000%	\$0	\$84,244	\$0	\$84,244
138	909.000	Informational & Instructional Advertising	\$162,800	\$0	\$162,800	E-138	\$0	\$162,800	100.00000%	\$103	\$162,800	\$0	\$162,800
139	910.000	Misc. Customer Service & Inform. Expense	\$243,671	\$998	\$629	E-139	\$72	\$243,671	100.00000%	\$0	\$243,671	\$1,070	\$629
140		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$407,421	\$159,833	\$88,838		\$11,567	\$260,238	100.00000%	\$103	\$260,341	\$171,400	\$88,941
141		SALES EXPENSES											
142	911.000	Sales Supervision	\$78,122	\$73,223	\$4,899	E-142	\$5,299	\$83,421	100.00000%	\$0	\$83,421	\$78,522	\$4,899
143	912.000	Sales Demonstration and Selling	\$282,325	\$175,202	\$107,123	E-143	\$12,680	\$295,005	100.00000%	\$0	\$295,005	\$187,882	\$107,123
144	913.000	Sales Advertising Expense	\$16,410	\$0	\$16,410	E-144	\$0	\$16,410	100.00000%	-\$50,274	-\$33,864	\$0	-\$33,864
145	916.000	Misc. Sales Expense	\$24,564	\$0	\$24,564	E-145	\$0	\$24,564	100.00000%	\$0	\$24,564	\$0	\$24,564
146		TOTAL SALES EXPENSES	\$401,421	\$248,425	\$152,996		\$17,979	\$419,400	100.00000%	-\$50,274	\$369,126	\$266,404	\$102,722
147		ADMIN. & GENERAL EXPENSES											
148		OPERATION- ADMIN. & GENERAL EXP.											
149	920.000	Administrative & General Salaries	\$11,996,694	\$11,944,663	\$52,031	E-149	\$864,468	\$12,861,162	99.48500%	\$0	\$12,794,927	\$12,743,164	\$51,763
150	921.000	Office Supplies & Expense	\$4,445,275	\$0	\$4,445,275	E-150	-\$123,634	\$4,321,641	99.48500%	-\$59,022	\$4,240,363	\$0	\$4,240,363
151	922.000	Admin. Expenses Transferred - Credit	-\$2,248,722	\$0	-\$2,248,722	E-151	\$0	-\$2,248,722	99.48500%	\$0	-\$2,237,141	\$0	-\$2,237,141
152	922.001	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-152	\$0	\$0	99.48500%	\$0	\$0	\$0	\$0
153	923.000	Outside Services Employed	\$4,345,130	\$0	\$4,345,130	E-153	\$0	\$4,345,130	99.48500%	-\$174,355	\$4,148,398	\$0	\$4,148,398
154	924.000	Property Insurance	\$1,690,367	\$0	\$1,690,367	E-154	-\$701,433	\$988,934	99.48500%	\$0	\$983,841	\$0	\$983,841

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155	925.000	Injuries and Damages	\$6,401,192	\$0	\$6,401,192	E-155	-\$3,059,916	\$3,341,276	99.4850%	\$0	\$3,324,068	\$0	\$3,324,068
156	925.000	Employee Pensions & Benefits	\$15,546,324	\$0	\$15,546,324	E-156	-\$4,896,259	\$10,650,065	99.4850%	-\$1,865,482	\$8,729,735	\$0	\$8,729,735
157	925.000	Franchise Requirements	\$0	\$0	\$0	E-157	\$0	\$0	99.4850%	\$0	\$0	\$0	\$0
158	925.000	Regulatory Commission Expense	\$1,003,411	\$0	\$1,003,411	E-158	-\$125,640	\$877,771	100.0000%	\$0	\$877,771	\$0	\$877,771
159	925.000	Duplicate Charges - Credit	-\$305,631	\$0	-\$305,631	E-159	\$0	-\$305,631	99.4850%	\$0	-\$304,057	\$0	-\$304,057
160	930.100	General Advertising Expense	\$21,848	\$0	\$21,848	E-160	\$0	\$21,848	99.4850%	-\$29,140	-\$7,405	\$0	-\$7,405
161	930.200	Miscellaneous General Expense	\$1,307,214	\$125,020	\$1,182,194	E-161	\$122,135	\$1,429,349	99.4850%	\$401,926	\$1,823,914	\$133,378	\$1,690,536
162	930.201	Environmental Remed - MO Electric	-\$24,956	\$0	-\$24,956	E-162	\$0	-\$24,956	99.4850%	\$0	-\$24,827	\$0	-\$24,827
163	931.000	Administrative & General Expense	\$1,069,254	\$0	\$1,069,254	E-163	-\$433,022	\$636,232	99.4850%	\$0	\$632,955	\$0	\$632,955
164	935.000	Administrative & General Maint. Expense	\$1,952,914	\$659,650	\$1,293,264	E-164	\$47,741	\$2,000,655	99.4850%	-\$48,941	\$1,941,411	\$703,748	\$1,237,663
165		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$47,200,314	\$12,729,333	\$34,470,981		-\$8,305,560	\$38,894,754		-\$1,775,014	\$36,923,953	\$13,560,290	\$23,343,663
166		MAINT., ADMIN. & GENERAL EXP.	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
167		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
168		TOTAL ADMIN. & GENERAL EXPENSES	\$47,200,314	\$12,729,333	\$34,470,981		-\$8,305,560	\$38,894,754		-\$1,775,014	\$36,923,953	\$13,560,290	\$23,343,663
169	403.000	DEPRECIATION EXPENSE	\$50,030,767	See note (1)	See note (1)	E-170	See note (1)	\$50,030,767	100.0000%	-\$5,148,694	\$44,882,073	See note (1)	See note (1)
170	403.010	Depreciation Expense Cort. Sto. State Adj.	-\$2,264,467	\$0	-\$2,264,467	E-171	\$0	-\$2,264,467	0.0000%	\$0	\$0	\$0	\$0
171	403.010	TOTAL DEPRECIATION EXPENSE	\$47,766,300	\$0	\$47,766,300		\$0	\$47,766,300		-\$5,148,694	\$44,882,073	\$0	\$44,882,073
172													
173	404.000	AMORTIZATION EXPENSE	\$120,575	\$0	\$120,575	E-174	\$0	\$120,575	100.0000%	\$0	\$120,575	\$0	\$120,575
174	404.000	Amortization of Limited Term Plant	\$0	\$0	\$0	E-175	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
175	404.300	Amort. Of Limited Term Plant	\$0	\$0	\$0	E-176	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
176	404.900	Amortization of Limited Term Common Plant	\$184,398	\$0	\$184,398	E-177	\$0	\$184,398	100.0000%	\$0	\$184,398	\$0	\$184,398
177	405.000	Amortization of Other Plant	\$138,444	\$0	\$138,444	E-178	\$0	\$138,444	100.0000%	\$0	\$138,444	\$0	\$138,444
178	405.001	Amortization of Other Limited Term Plant	\$1,598	\$0	\$1,598	E-178	\$0	\$1,598	100.0000%	\$0	\$1,598	\$0	\$1,598
179		TOTAL AMORTIZATION EXPENSE	\$445,015	\$0	\$445,015		\$0	\$445,015		\$0	\$445,015	\$0	\$445,015
180		OTHER OPERATING EXPENSES											
181	408.100	Taxes Other Than Income Taxes	\$12,935,372	\$0	\$12,935,372	E-181	\$804,018	\$13,739,390	99.4850%	\$0	\$13,668,632	\$0	\$13,668,632
182	408.010	Taxes Other Than Income Tax. Restructure	-\$930	\$0	-\$930	E-182	\$0	-\$930	99.4850%	\$0	-\$925	\$0	-\$925
183	408.012	Other Taxes Other Than Income Taxes	\$0	\$0	\$0	E-183	\$0	\$0	99.4850%	\$0	\$0	\$0	\$0
184		TOTAL OTHER OPERATING EXPENSE	\$12,934,442	\$0	\$12,934,442		\$804,018	\$13,738,460		\$0	\$13,667,707	\$0	\$13,667,707
185		TOTAL OPERATING EXPENSE	\$438,149,372	\$38,529,227	\$351,853,845		-\$16,473,725	\$421,675,647		-\$18,628,196	\$403,480,129	\$41,127,155	\$317,470,901
186		NET INCOME BEFORE TAXES	\$87,736,567					\$104,210,292		-\$11,892,642	\$90,051,142		
187		INCOME TAXES											
188	409.100	Current Income Taxes	\$5,951,614	See note (1)	See note (1)	E-188	See note (1)	\$5,951,614	100.0000%	\$10,438,543	\$16,390,157	See note (1)	See note (1)
189	409.101	Current Income Taxes State	\$932,179	\$0	\$932,179	E-189	\$0	\$932,179	100.0000%	\$0	\$932,179	\$0	\$932,179
190	490.200	Income Taxes Current F&S Non-Oper	\$0	\$0	\$0	E-190	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
191		TOTAL INCOME TAXES	\$6,883,793					\$6,883,793		\$10,438,543	\$17,322,336		
192		DEFERRED INCOME TAXES											
193	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$3,655,159	See note (1)	See note (1)	E-193	See note (1)	\$3,655,159	100.0000%	\$0	\$3,655,159	See note (1)	See note (1)
194	0.000	Amortization of Deferred ITC	-\$743,362	\$0	-\$743,362	E-194	\$0	-\$743,362	100.0000%	\$0	-\$743,362	\$0	-\$743,362
195	0.000	Amortization of Excess Deferred Income Taxes	-\$153,677	\$0	-\$153,677	E-195	\$0	-\$153,677	100.0000%	\$0	-\$153,677	\$0	-\$153,677
196		TOTAL DEFERRED INCOME TAXES	\$2,758,120					\$2,758,120		\$0	\$2,758,120		
197		NET OPERATING INCOME	\$76,094,654					\$94,568,379		-\$22,331,185	\$69,970,686		

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



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Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$20,925,282	\$20,925,282
	1. Adjustment for Billing Corrections (Wells)		\$0	\$0		\$0	-\$191,441	
	2. Adjustment for Rate Switchers (Wells)		\$0	\$0		\$0	\$0	
	3. Annualization for Rate Change (Wells)		\$0	\$0		\$0	\$18,305,150	
	4. Weather Adjustment (Wells)		\$0	\$0		\$0	-\$9,207,230	
	5. 365-Days Adjustment (Wells)		\$0	\$0		\$0	\$3,689,633	
	6. Annualization for Large Customer Load Changes (Wells)		\$0	\$0		\$0	\$610,263	
	7. Annualization for Customer Growth (Boateng)		\$0	\$0		\$0	\$7,718,907	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$3,794,421	-\$3,794,421
	1. To remove unbilled electric revenues. (Boateng)		\$0	\$0		\$0	-\$3,794,421	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	-\$14,107,478	-\$14,107,478
	1. To remove FCA unbilled electric rate revenue. (Boateng)		\$0	\$0		\$0	-\$14,107,478	
Rev-10	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	-\$22,500,359	-\$22,500,359
	1. To adjust off-system sales revenue to Staff's annualized level. (Harris)		\$0	\$0		\$0	-\$22,500,359	
Rev-11	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$10,035,629	-\$10,035,629
	1. To remove intercompany off-system revenues from the test year. (Boateng)		\$0	\$0		\$0	-\$10,035,629	
Rev-12	Revenue InterUN/InterST (bk12)	447.032	\$0	\$0	\$0	\$0	-\$1,008,233	-\$1,008,233
	1. To eliminate off-system revenues associated with West Plains Energy Kansas Electric. (WPKSE) (Boateng)		\$0	\$0		\$0	-\$1,008,233	
E-4	Steam Operations Supervision	500.000	\$79,872	\$0	\$79,872	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$79,872	\$0		\$0	\$0	
E-5	Fuel	501.000	\$0	\$13,054,892	\$13,054,892	\$0	\$0	\$0
	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	\$13,054,892		\$0	\$0	
E-7	Fuel - Off System Sales	501.030	\$0	-\$146,519	-\$146,519	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$146,519		\$0	\$0	
E-8	Fuel StmInterUN/UntraST(bk11)	501.033	\$0	-\$14,075	-\$14,075	\$0	\$0	\$0

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	1. To remove test year expense associated with Intercompany Off-system fuel and purchased power. (Boateng)		\$0	-\$14,075		\$0	\$0	
E-9	Fuel StmInterUN/UntraST(bk12)	501.034	\$0	-\$1,341	-\$1,341	\$0	\$0	\$0
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	-\$1,341		\$0	\$0	
E-10	Steam Expenses	502.000	\$93,876	\$0	\$93,876	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$93,876	\$0		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$23,260	\$3,461	\$26,721	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,260	\$0		\$0	\$0	
	2. To adjust for correction to JEC billed expenses. (Majors)		\$0	\$3,461		\$0	\$0	
E-12	Misc. Other Power Expenses	506.000	\$116,177	-\$51,117	\$65,060	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$116,177	\$0		\$0	\$0	
	2. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$51,117		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$130,105	-\$130,105	\$0	\$0	\$0
	1. To annualize amortization of emmission allowance sale proceeds. (Harris)		\$0	-\$130,105		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$75,411	\$475	\$75,886	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$75,411	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$475		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$11,708	\$80,203	\$91,911	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$11,708	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$80,203		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$124,689	\$483,978	\$608,667	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$124,689	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$483,978		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$29,368	\$362,300	\$391,668	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$29,368	\$0		\$0	\$0	
	2. To include maintenance expense for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$208,667		\$0	\$0	
	3. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$153,633		\$0	\$0	
E-21	Maint. of Misc. Steam Plant - Steam Power	514.000	\$17,287	\$5,273	\$22,560	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$17,287	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$5,273		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$7,642	\$0	\$7,642	\$0	-\$376,388	-\$376,388
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,642	\$0		\$0	\$0	
	2. To remove South Harper legal fees from the test year expense. (Harrison)		\$0	\$0		\$0	-\$376,388	
E-31	Other Generation Fuel	547.000	\$0	\$1,987,865	\$1,987,865	\$0	\$0	\$0
	1. To adjust fuel expense to Staff's annualized level. (Harris)		\$0	\$1,987,865		\$0	\$0	
E-32	Fuel On-System Other Prod-Demand ST	547.006	\$0	\$2,641,950	\$2,641,950	\$0	\$0	\$0
	1. To adjust reservation charges to Staff's annualized level. (Harris)		\$0	\$118,639		\$0	\$0	
	2. To include natural gas reservation charges for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$2,523,311		\$0	\$0	
E-34	Fuel Off-System Other Production	547.030	\$0	-\$188,866	-\$188,866	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$188,866		\$0	\$0	
E-35	Fuel Other INterUN/Intra ST(bk11)	547.033	\$0	\$0	\$0	\$0	-\$760,725	-\$760,725
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$0		\$0	-\$760,725	
E-36	Fuel Other INterUN/Intra ST(bk12)	547.034	\$0	\$0	\$0	\$0	-\$39,793	-\$39,793
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0		\$0	-\$39,793	
E-37	Hedge Settlements	547.101	\$0	-\$10,525,029	-\$10,525,029	\$0	\$0	\$0
	1. To remove hedging costs from test year expense. (Harris)		\$0	-\$10,525,029		\$0	\$0	
E-38	Other Power Generation Expense	548.000	\$18,401	\$0	\$18,401	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$18,401	\$0		\$0	\$0	
E-39	Misc. Other Power Generation Expense	549.000	\$22,799	\$0	\$22,799	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$22,799	\$0		\$0	\$0	
E-43	Other Gen Maint Superv. & Eng.	551.000	\$13,998	\$1,643	\$15,641	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,998	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$1,643		\$0	\$0	
E-44	Other Gen Maint of Structures	552.000	\$3,215	\$45,431	\$48,646	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,215	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$45,431		\$0	\$0	
E-45	Other Gen Maint of Gen Plant	553.000	\$30,825	\$285,565	\$316,390	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$30,825	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$285,565		\$0	\$0	
E-46	Other Gen Maint Misc. Other Gen Plant	554.000	\$2,144	\$6,368	\$8,512	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,144	\$0		\$0	\$0	
	2. To adjust test year production maintenance to Staff's annualized level. (Herrington)		\$0	\$6,368		\$0	\$0	
E-50	Purchased Power On-Sys (bk10)	555.000	\$0	-\$3,127,543	-\$3,127,543	\$0	\$0	\$0
	1. To annualize purchased power energy charges. (Harris)		\$0	-\$3,127,543		\$0	\$0	
E-53	Purchased Power On-Sys Demand LT	555.007	\$0	\$3,053,827	\$3,053,827	\$0	\$0	\$0
	1. To annualize purchased power demand charges. (Harris)		\$0	\$2,253,827		\$0	\$0	
	2. To include 100MW of purchased power capacity for summer months of June-September. (Hyneman)		\$0	\$800,000		\$0	\$0	
E-54	Purchased Power Off Sys Sales	555.030	\$0	-\$18,019,764	-\$18,019,764	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$18,019,764		\$0	\$0	
E-55	Purchased Power Off Sys Interunit	555.031	\$0	\$0	\$0	\$0	-\$380,807	-\$380,807
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0		\$0	-\$380,807	

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E-56	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$9,110,657	-\$9,110,657
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$0		\$0	-\$9,110,657	
E-57	Purchase Power InterUN/IntraST (bk11)	555.033	\$0	\$0	\$0	\$0	-\$150,242	-\$150,242
	1. To remove test year expense associated with intercompany off-system fuel and purchased power. (Boateng)		\$0	\$0		\$0	-\$150,242	
E-58	Purchase Power InterST (bk12)	555.034	\$0	\$0	\$0	\$0	-\$822,922	-\$822,922
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0		\$0	-\$822,922	
E-60	Purchase PwrInterUN/InterST (bk12)	555.036	\$0	\$0	\$0	\$0	-\$442	-\$442
	1. To remove off-system sales expense associated with West Plains Energy Kansas Electric. (Boateng)		\$0	\$0		\$0	-\$442	
E-62	System Control and Load Dispatch	556.000	\$65,426	\$0	\$65,426	\$0	-\$272	-\$272
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$65,426	\$0		\$0	\$0	
	2. To adjust test year MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$272	
E-63	Other Expenses	557.000	\$29,100	-\$26,652	\$2,448	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$29,100	\$0		\$0	\$0	
	2. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$26,652		\$0	\$0	
E-69	Trans Oper Supervision & Engineering	560.000	\$16,463	\$0	\$16,463	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16,463	\$0		\$0	\$0	
E-71	Load Dispatch - Monitor Oper Trans Sys	561.200	\$27,701	\$0	\$27,701	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$27,701	\$0		\$0	\$0	
E-72	Load Dispatch - TransSvc & Sched	561.300	\$336	\$0	\$336	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$336	\$0		\$0	\$0	
E-74	Reliability Planning & Standards Dev.	561.500	\$1,099	\$0	\$1,099	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,099	\$0		\$0	\$0	
E-75	Transmission Service Studies	561.600	\$384	\$0	\$384	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$384	\$0		\$0	\$0	
E-76	Generation Interconnection Studies	561.700	\$138	\$0	\$138	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$138	\$0		\$0	\$0	
E-77	Reliability Planning & Standards Dev. Svc.	561.800	\$945	\$0	\$945	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$945	\$0		\$0	\$0	
E-78	Trans Oper Station Expenses	562.000	\$5,142	\$0	\$5,142	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,142	\$0		\$0	\$0	
E-79	Trans Oper OH Line Expense	563.000	\$897	\$0	\$897	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$897	\$0		\$0	\$0	
E-81	Trans of Electricity by Others	565.000	\$0	-\$406,770	-\$406,770	\$0	\$0	\$0
	1. To remove Entergy Electric Services transmission costs in test year expense. (Harris)		\$0	-\$958,520		\$0	\$0	
	2. To adjust transmission expense to Staff's annualized level. (Harris)		\$0	\$136,815		\$0	\$0	
	3. To include 100 MW of purchased power transmission for summer months of June-September. (Hyneman)		\$0	\$414,935		\$0	\$0	
E-83	Trans of Electricity by Others Off System	565.300	\$0	-\$1,256,086	-\$1,256,086	\$0	\$0	\$0
	1. To adjust the cost of off-system sales to Staff's annualized level. (Harris)		\$0	-\$1,256,086		\$0	\$0	
E-84	Miscellaneous Transmission Expense	566.000	\$3,677	\$0	\$3,677	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,677	\$0		\$0	\$0	
E-88	Trans Maint. Supervision & Engineering	568.000	\$5,747	\$0	\$5,747	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,747	\$0		\$0	\$0	
E-91	Trans Maint. Of Station Equipment	570.000	\$16,351	\$0	\$16,351	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16,351	\$0		\$0	\$0	
E-92	Trans Maint. Of Overhead Lines	571.000	\$1,694	\$0	\$1,694	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,694	\$0		\$0	\$0	

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E-94	Trans Maint. Of Misc. Trans Plant	573.000	\$3,047	\$0	\$3,047	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,047	\$0		\$0	\$0	
E-99	Dist. Oper. Supervision & Engineering	580.000	\$123,321	\$0	\$123,321	\$0	-\$94	-\$94
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$123,321	\$0		\$0	\$0	
	1. To adjust test MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$94	
E-100	Dist. Oper. Load Dispatching	581.000	\$2,093	\$0	\$2,093	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,093	\$0		\$0	\$0	
E-101	Dist. Oper. Station Equipment	582.000	\$6,612	\$0	\$6,612	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,612	\$0		\$0	\$0	
E-102	Dist. Oper. Overhead Line Expense	583.000	\$10,715	\$0	\$10,715	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,715	\$0		\$0	\$0	
E-103	Dist. Oper. Underground Line Expense	584.000	\$2,937	\$0	\$2,937	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,937	\$0		\$0	\$0	
E-104	Perf. Underground Dist. Line Locate Elect.	584.001	\$25,990	\$0	\$25,990	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$25,990	\$0		\$0	\$0	
E-105	Dist. Oper. Street Light & Signal	585.000	\$458	\$0	\$458	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$458	\$0		\$0	\$0	
E-106	Dist. Oper. Meter Expenses	586.000	\$25,720	\$0	\$25,720	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$25,720	\$0		\$0	\$0	
E-107	Perf. Connects/Discon Recon Elect.	586.001	\$75,651	\$0	\$75,651	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$75,651	\$0		\$0	\$0	
E-108	Dist. Oper Customer Installation Expense	587.000	\$936	\$0	\$936	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$936	\$0		\$0	\$0	
E-109	Dist. Oper. Miscellaneous Expense	588.000	\$168,085	\$0	\$168,085	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$168,085	\$0		\$0	\$0	
E-113	Dist. Maint. Supervision & Engineering	590.000	\$519	\$0	\$519	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$519	\$0		\$0	\$0	
E-115	Dist. Maint. Of Station Equipment	592.000	\$44,307	\$0	\$44,307	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$44,307	\$0		\$0	\$0	
E-116	Dist. Maint. Of Overhead Lines	593.000	\$150,021	\$0	\$150,021	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$150,021	\$0		\$0	\$0	
E-117	Dist. Maint. Of Underground Lines	594.000	\$54,055	\$0	\$54,055	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$54,055	\$0		\$0	\$0	
E-118	Dist. Maint. Of Line Transformer	595.000	\$147	\$0	\$147	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$147	\$0		\$0	\$0	
E-119	Dist. Maint. Of Street Light & Signs	596.000	\$22,532	\$0	\$22,532	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$22,532	\$0		\$0	\$0	
E-120	Dist. Maint. Of Meters	597.000	\$2,626	\$0	\$2,626	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,626	\$0		\$0	\$0	
E-121	Dist. Maint. Of Misc. Dist. Plant	598.000	\$16	\$0	\$16	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$16	\$0		\$0	\$0	
E-125	Customer Accounts Supervision	901.000	\$23,583	\$0	\$23,583	\$0	\$72,887	\$72,887
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$23,583	\$0		\$0	\$0	
	2. To adjust test year MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$82	
	3. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0		\$0	\$72,969	
E-126	Customer Accounts Meter Reading Expense	902.000	\$38,915	\$0	\$38,915	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$38,915	\$0		\$0	\$0	



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E-127	Re-Read Meters	902.001	\$8,406	\$0	\$8,406	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$8,406	\$0		\$0	\$0	
E-128	Other Meter Reading Expenses	902.002	\$1,151	\$0	\$1,151	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,151	\$0		\$0	\$0	
E-129	Customer Accounts Records & Collection	903.000	\$152,381	\$516,817	\$669,198	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$152,381	\$0		\$0	\$0	
	2. To adjust for Staff's annualized level of customer deposit interest expense. (Prenger)		\$0	\$516,817		\$0	\$0	
E-130	Process Customer Remittances	903.001	\$7,755	\$0	\$7,755	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,755	\$0		\$0	\$0	
E-131	Process Customer Delinquent Accounts	903.002	\$39,763	\$0	\$39,763	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$39,763	\$0		\$0	\$0	
E-132	Uncollectible Accounts	904.000	\$0	\$0	\$0	\$0	-\$84,862	-\$84,862
	1. To adjust bad debt expense to reflect Staff's annualization. (Boateng)		\$0	\$0		\$0	-\$84,862	
E-133	Misc. Customer Accounts Expense	905.000	\$149	\$524,427	\$524,576	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$149	\$0		\$0	\$0	
	2. To include bank fees on same basis as KCPL used in the sale of accounts receivables. (Herrington)		\$0	\$524,427		\$0	\$0	
E-136	Customer Service Supervision	907.000	\$11,495	\$0	\$11,495	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$11,495	\$0		\$0	\$0	
E-138	Informational & Instructional Advertising	909.000	\$0	\$0	\$0	\$0	\$103	\$103
	1. To adjust test year MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	\$103	
E-139	Misc. Customer Service & Inform. Expense	910.000	\$72	\$0	\$72	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$72	\$0		\$0	\$0	
E-142	Sales Supervision	911.000	\$5,299	\$0	\$5,299	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$5,299	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-143	Sales Demonstration and Selling	912.000	\$12,680	\$0	\$12,680	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$12,680	\$0		\$0	\$0	
E-144	Sales Advertising Expense	913.000	\$0	\$0	\$0	\$0	-\$50,274	-\$50,274
	1. To adjust GMO-MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$50,274	
E-149	Administrative & General Salaries	920.000	\$864,468	\$0	\$864,468	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$864,468	\$0		\$0	\$0	
E-150	Office Supplies & Expense	921.000	\$0	-\$123,634	-\$123,634	\$0	-\$59,022	-\$59,022
	1. Eliminate non-labor expenses related to merger, transition, and asset sales. (Harrison)		\$0	\$0		\$0	-\$59,022	
	2. To adjust dues and donations to an annualized level. (Prenger)		\$0	-\$123,290		\$0	\$0	
	3. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$344		\$0	\$0	
E-153	Outside Services Employed	923.000	\$0	\$0	\$0	\$0	-\$174,355	-\$174,355
	1. To remove South Harper legal fees from the test year expense. (Harrison)		\$0	\$0		\$0	-\$207,266	
	2. To include AFUDC return on Vintage 1 ER-2009-0090 DSM deferral. (Hyneman)		\$0	\$0		\$0	\$13,876	
	3. To amortize Vintage 1 ER-2009-0090 DSM deferral. (Hyneman)		\$0	\$0		\$0	\$19,035	
E-154	Property Insurance	924.000	\$0	-\$701,433	-\$701,433	\$0	\$0	\$0
	1. To adjust for Staff's annualized level of property insurance. (Herrington)		\$0	-\$698,254		\$0	\$0	
	2. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$3,179		\$0	\$0	
E-155	Injuries and Damages	925.000	\$0	-\$3,059,916	-\$3,059,916	\$0	\$0	\$0
	1. To adjust for a three year average of injuries and damages. (Herrington)		\$0	-\$1,367,879		\$0	\$0	
	2. To adjust for Staff's annualized level of company insurance other than property insurance. (Herrington)		\$0	-\$1,690,624		\$0	\$0	
	3. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$1,413		\$0	\$0	
E-156	Employee Pensions & Benefits	926.000	\$0	-\$4,896,259	-\$4,896,259	\$0	-\$1,865,482	-\$1,865,482
	1. To reflect GMO-MPS SERP Adjustment - Remove Test Year Per Book Amount. (Hyneman)		\$0	-\$156,737		\$0	\$0	
	2. To reflect GMO-MPS SERP Adjustment - To reflect SERP Costs on pay-as-you-go basis. (Hyneman)		\$0	\$30,951		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To reflect Staff's annualized level of 401k expense. (Majors)		\$0	-\$761,978		\$0	\$0	
	4. To remove bonus paid related to merger, transition, & asset sales. (Harrison)		\$0	\$0		\$0	-\$108,633	
	5. To eliminate costs of discontinued Aquila Variable Compensation Program. (Majors)		\$0	-\$2,703,414		\$0	\$0	
	6. To reflect a 5 year amortization of FAS 87 Regulatory Liability. (Harrison)		\$0	\$0		\$0	-\$672,784	
	7. To annualize the FAS 87 Pension Cost. (Harrison)		\$0	\$0		\$0	-\$1,044,479	
	8. To annualize FAS 106 Post-retirement benefit cost. (Harrison)		\$0	\$0		\$0	-\$39,586	
	9. To eliminate costs of discontinued Aquila Earnings Match Program. (Majors)		\$0	-\$985,672		\$0	\$0	
	10. To eliminate restricted stock grants to former Aquila executives. (Majors)		\$0	-\$358,936		\$0	\$0	
	11. To adjust for correction to JEC billed expenses. (Majors)		\$0	-\$5,934		\$0	\$0	
	12. To adjust for annualized self-funded and premium based medical expense. (Majors)		\$0	\$45,461		\$0	\$0	
E-158	<b>Regulatory Commission Expense</b>	<b>928.000</b>	<b>\$0</b>	<b>-\$125,640</b>	<b>-\$125,640</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To amortize rate case expense incurred through September 30, 2008 for Case No. ER-2009-0090. (Prenger)		\$0	-\$253,561		\$0	\$0	
	2. To annualize MPSC Assessment to 2009 assessment amount. (Prenger)		\$0	\$110,858		\$0	\$0	
	3. To reclassify costs of the depreciation study from rate case expense to other regulatory costs and amortize this amount over a five year period. (Prenger)		\$0	\$17,063		\$0	\$0	
E-160	<b>General Advertising Expense</b>	<b>930.100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$29,140</b>	<b>-\$29,140</b>
	1. To adjust GMO-MPS advertising to an annualized level. (Prenger)		\$0	\$0		\$0	-\$29,140	
E-161	<b>Miscellaneous General Expense</b>	<b>930.200</b>	<b>\$9,048</b>	<b>\$113,087</b>	<b>\$122,135</b>	<b>\$0</b>	<b>\$401,926</b>	<b>\$401,926</b>
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$9,048	\$0		\$0	\$0	
	2. To eliminate duplicate payment & GUI project settlement from test year expense. (Harrison)		\$0	\$0		\$0	\$26,993	
	3. To adjust dues and donations to an annualized level. (Prenger)		\$0	\$113,087		\$0	\$0	
	4. To include SJLP Merger transition costs Adj. CS-84. (Harrison)		\$0	\$0		\$0	\$374,933	
E-163	<b>Administrative &amp; General Expense</b>	<b>931.000</b>	<b>\$0</b>	<b>-\$433,022</b>	<b>-\$433,022</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	1. To normalize MPS lease expense to a normal level. (Harrison)		\$0	-\$433,022		\$0	\$0	

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E-164	<b>Administrative &amp; General Maint. Expense</b>	935.000	\$47,741	\$0	\$47,741	\$0	-\$48,941	-\$48,941
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$47,741	\$0		\$0	\$0	
	2. Eliminate lease payments for Raytown 750 building that was sold. (Harrison)		\$0	\$0		\$0	-\$48,941	
E-170	<b>Depreciation Expense, Dep. Exp.</b>	403.000	\$0	\$0	\$0	\$0	-\$5,148,694	-\$5,148,694
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$5,042,314	
	2. To eliminate depreciation expense on transportation equipment charged to clearing accounts. (Herrington)		\$0	\$0		\$0	-\$106,380	
E-181	<b>Taxes Other Than Income Taxes</b>	408.100	\$0	\$804,018	\$804,018	\$0	\$0	\$0
	1. To Annualize Property Taxes (Herrington)		\$0	\$575,049		\$0	\$0	
	2. To adjust for Staff's annualized level of payroll tax expense. (Majors)		\$0	\$67,579		\$0	\$0	
	3. To adjust for correction to JEC billed expenses. (Majors)		\$0	\$169		\$0	\$0	
	4. To include pilot payment for MPS Prudent Turbines 4 and 5. (Hyneman)		\$0	\$161,221		\$0	\$0	
E-188	<b>Current Income Taxes</b>	409.100	\$0	\$0	\$0	\$0	\$10,438,543	\$10,438,543
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$10,438,543	
<b>Total Operating Revenues</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$30,520,838</b>	<b>-\$30,520,838</b>
<b>Total Operating &amp; Maint. Expense</b>			<b>\$2,788,466</b>	<b>-\$19,262,191</b>	<b>-\$16,473,725</b>	<b>\$0</b>	<b>-\$8,189,653</b>	<b>-\$8,189,653</b>

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 8.03% Return	E 8.28% Return	F 8.54% Return
1	TOTAL NET INCOME BEFORE TAXES		\$90,051,142	\$97,233,755	\$101,070,683	\$104,922,660
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$44,882,073	\$44,882,073	\$44,882,073	\$44,882,073
4	Transport Depreciation Exp. Charged. to Maint.		\$0	\$0	\$0	\$0
5	50% Meals and Entertainment		\$54,828	\$54,828	\$54,828	\$54,828
6	Contribution in Aid of Construction		\$1,301,848	\$1,301,848	\$1,301,848	\$1,301,848
7	Advances for Construction		-\$1,239,582	-\$1,239,582	-\$1,239,582	-\$1,239,582
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$44,999,167	\$44,999,167	\$44,999,167	\$44,999,167
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.3050%	\$30,639,097	\$30,639,097	\$30,639,097	\$30,639,097
11	Tax Straight-Line Depreciation		\$50,627,544	\$50,627,544	\$50,627,544	\$50,627,544
12	Tax Depreciation over S/L Tax		\$9,583,390	\$9,583,390	\$9,583,390	\$9,583,390
13	IRS Section 199 Domestic Production Activity		\$1,504,932	\$1,504,932	\$1,504,932	\$1,504,932
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$92,354,963	\$92,354,963	\$92,354,963	\$92,354,963
15	NET TAXABLE INCOME		\$42,695,346	\$49,877,959	\$53,714,887	\$57,566,864
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$42,695,346	\$49,877,959	\$53,714,887	\$57,566,864
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,225,824	\$2,600,273	\$2,800,302	\$3,001,116
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$40,469,522	\$47,277,686	\$50,914,585	\$54,565,748
21	Federal Income Tax at the Rate of	35.00%	\$14,164,333	\$16,547,190	\$17,820,105	\$19,098,012
22	Subtract Federal Income Tax Credits					
23	Net Federal Income Tax		\$14,164,333	\$16,547,190	\$17,820,105	\$19,098,012
24	PROVISION FOR MO. INCOME TAX					
25	Net Taxable Income - MO. Inc. Tax		\$42,695,346	\$49,877,959	\$53,714,887	\$57,566,864
26	Deduct Federal Income Tax at the Rate of	50.000%	\$7,082,167	\$8,273,595	\$8,910,053	\$9,549,006
27	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
28	Missouri Taxable Income - MO. Inc. Tax		\$35,613,179	\$41,604,364	\$44,804,834	\$48,017,858
29	Missouri Income Tax at the Rate of	6.250%	\$2,225,824	\$2,600,273	\$2,800,302	\$3,001,116
30	PROVISION FOR CITY INCOME TAX					
31	Net Taxable Income - City Inc. Tax		\$42,695,346	\$49,877,959	\$53,714,887	\$57,566,864
32	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
33	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	City Taxable Income		\$42,695,346	\$49,877,959	\$53,714,887	\$57,566,864
35	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
36	SUMMARY OF CURRENT INCOME TAX					
37	Federal Income Tax		\$14,164,333	\$16,547,190	\$17,820,105	\$19,098,012
38	State Income Tax		\$2,225,824	\$2,600,273	\$2,800,302	\$3,001,116
39	City Income Tax		\$0	\$0	\$0	\$0
40	TOTAL SUMMARY OF CURRENT INCOME TAX		\$16,390,157	\$19,147,463	\$20,620,407	\$22,099,128
41	DEFERRED INCOME TAXES					
42	Deferred Income Taxes - Def. Inc. Tax.		\$3,655,159	\$3,655,159	\$3,655,159	\$3,655,159
43	Amortization of Deferred ITC		-\$743,362	-\$743,362	-\$743,362	-\$743,362
44	Amortization of Excess Deferred Income Taxes		-\$153,677	-\$153,677	-\$153,677	-\$153,677
45	TOTAL DEFERRED INCOME TAXES		\$2,758,120	\$2,758,120	\$2,758,120	\$2,758,120
46	TOTAL INCOME TAX		\$19,148,277	\$21,905,583	\$23,378,527	\$24,857,248

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**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.25%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.25%
1	Common Stock	\$2,616,100,000	51.03%		4.720%	4.975%	5.231%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,510,430,000	48.97%	6.75%	3.305%	3.305%	3.305%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$5,126,530,000</b>	<b>100.00%</b>		<b>8.025%</b>	<b>8.280%</b>	<b>8.536%</b>
8	PreTax Cost of Capital				<b>10.966%</b>	<b>11.380%</b>	<b>11.795%</b>

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Rate Revenue Summary

A Line Number	B Description	C Adjustments						H 365-Days Adjustment
		D As Billed	E Adjustment for Billing Corrections	F Adjustment for Rate Switchers	G Annualization for Rate Change	H Weather Adjustment	I 365-Days Adjustment	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential	\$240,397,663	-\$205,823	\$0	\$10,301,881	-\$7,284,825	\$2,510,739	
4	Small General Service	\$66,412,847	\$161,322	-\$138,903	\$2,904,611	-\$1,159,351	\$651,394	
5	Large General Service	\$54,101,873	\$7,551	-\$686,167	\$2,310,169	-\$763,054	\$525,919	
6	Large Power	\$69,534,039	\$9,481	\$825,070	\$2,415,578	\$0	\$1,581	
7	Special	\$411,297	\$0	\$0	\$17,227	\$0	\$0	
8	Lighting	\$7,167,320	-\$163,972	\$0	\$355,684	\$0	\$0	
9	Adjust to G/L	-\$2,218	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$438,022,821	-\$191,441	\$0	\$18,305,150	-\$9,207,230	\$3,689,633	
11	OTHER RATE REVENUE							
12	Surge Protection	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL MISSOURI RATE REVENUES	\$438,022,821	-\$191,441	\$0	\$18,305,150	-\$9,207,230	\$3,689,633	

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Rate Revenue Summary

A Line Number	B Description	I Annualization for Large Customer Load			J Annualization for Customer Growth	K Total Adjustments	L MO Adjusted Jurisdictional
		Changes					
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$0	\$4,468,904		\$9,790,876	\$250,188,539	
4	Small General Service	\$0	\$960,741		\$3,379,814	\$69,792,661	
5	Large General Service	\$0	\$2,289,262		\$3,683,680	\$57,785,553	
6	Large Power	\$610,263	\$0		\$3,861,973	\$73,396,012	
7	Special	\$0	\$0		\$17,227	\$428,524	
8	Lighting	\$0	\$0		\$191,712	\$7,359,032	
9	Adjust to G/L	\$0	\$0		\$0	-\$2,218	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$610,263	\$7,718,907		\$20,925,282	\$458,948,103	
11	OTHER RATE REVENUE						
12	Surge Protection	\$0	\$0		\$0	\$0	
13	TOTAL OTHER RATE REVENUE	\$0	\$0		\$0	\$0	
14	TOTAL MISSOURI RATE REVENUES	\$610,263	\$7,718,907		\$20,925,282	\$458,948,103	



Missouri Public Service - Electric  
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Summary of Net System Input Components

A Line Number	B Jurisdiction Description	C TY As Billed kWh		D Adjustments		E Adjustments		G Load Growth	H Total kWh Sales
		Sales	Other	Weather	365- Day Adjustment	Weather	365- Day Adjustment		
1	NATIVE LOAD								
2	Missouri Retail	5,971,459,348	0	-104,237,000	51,280,596			116,564,992	6,035,067,936
3	Wholesale	32,033,254	0	-511,544	0			0	31,521,710
4	Company Use	9,432,001	0	0	0			0	9,432,001
5	TOTAL NATIVE LOAD	6,012,924,603	0	-104,748,544	51,280,596			116,564,992	6,076,021,647
6	LOSSES							6.09%	394,025,895
7	NET SYSTEM INPUT								6,470,047,542

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**Executive Case Summary**

<u>A</u>	<u>B</u>
Line Number	Description Amount
1	Total Missouri Jurisdictional Operating Revenue \$493,531,271
2	Total Missouri Rate Revenue By Rate Schedule \$458,948,103
3	Missouri Retail kWh Sales 6,035,067,936
4	Average Rate (Cents per kWh) 7.605
5	Annualized Customer Number 245,172
6	Profit (Return on Equity) \$46,120,880
7	Interest Expense \$30,639,097
8	Annualized Payroll \$41,127,155
9	Utility Employees 3,265
10	Depreciation \$44,988,453
11	Net Investment Plant \$1,045,520,119