



Commissioners  
KELVIN L. SIMMONS  
Chair  
CONNIE MURRAY  
SHEILA LUMPE  
STEVE GAW  
BRYAN FORBIS

## Missouri Public Service Commission

POST OFFICE BOX 360  
JEFFERSON CITY, MISSOURI 65102  
573-751-3234  
573-751-1847 (Fax Number)  
<http://www.psc.state.mo.us>

January 25, 2002

ROBERT J. QUINN, JR.  
Executive Director  
WESS A. HENDERSON  
Director, Utility Operations  
ROBERT SCHALLENBERG  
Director, Utility Services  
DONNA M. PRENGER  
Director, Administration  
DALE HARDY ROBERTS  
Secretary/Chief Regulatory Law Judge  
DANA K. JOYCE  
General Counsel

Mr. Dale Hardy Roberts  
Secretary/Chief Regulatory Law Judge  
Missouri Public Service Commission  
P. O. Box 360  
Jefferson City, MO 65102

**FILED<sup>4</sup>**

JAN 25 2002

Missouri Public  
Service Commission

**RE: Case No. ER-2001-672 et al.**

Dear Mr. Roberts:

Enclosed for filing in the above-captioned case are an original and eight (8) conformed copies of **STAFF'S RESPONSE TO UTILICORP'S OBJECTION AND MOTION TO STRIKE CERTAIN ASPECTS OF STAFF'S DIRECT TESTIMONY.**

This filing has been mailed or hand-delivered this date to all counsel of record.

Thank you for your attention to this matter.

Sincerely yours,

Eric William Anderson  
Assistant General Counsel  
(573) 751-7485  
(573) 751-9285 (Fax)  
[eanderso@mail.state.mo.us](mailto:eanderso@mail.state.mo.us)

EWA:ccl  
Enclosure  
cc: Counsel of Record

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

FILED<sup>4</sup>

JAN 25 2002

In the matter of the Tariff Filing of )  
Missouri Public Service (MPS), a Division )  
of UtiliCorp United, Inc., to Implement a )  
General Rate Increase for Retail Electric )  
Service Provided to Customers in the )  
Missouri Service Area of MPS. )

Missouri Public  
Service Commission

Case No. ER-2001-672 et al.

**STAFF'S RESPONSE TO UTILICORP'S OBJECTION AND MOTION TO  
STRIKE CERTAIN ASPECTS OF STAFF'S DIRECT TESTIMONY**

COMES NOW the Staff of the Missouri Public Service Commission and for its response to UtiliCorp's objection and motion to strike certain aspects of Staff's direct testimony states:

1. On December 6, 2001, the Staff filed its direct testimony in this case. Staff witness Jolie Mathis provided direct testimony on depreciation rates. Staff witness Cary Featherstone provided direct testimony on cost of removal/salvage.
2. On January 17, 2002, UtiliCorp filed an objection and motion to strike portions of Jolie Mathis' and Cary Featherstone's direct testimony.
3. For its motion, UtiliCorp has two arguments which will be addressed; lack of foundation and improper collateral attack. However, as Staff witness Mathis schedules have changed with her Surrebuttal testimony, these arguments are no longer at issue.
4. UtiliCorp claims that Staff witness Mathis is relying totally upon an earlier depreciation study presented by the Staff in Case No. ER-97-394. This is not the case. Mrs. Mathis

states in her direct testimony her intent to use currently ordered rates with net salvage cost removed from those rates. (Mathis Direct p. 10). While UtiliCorp correctly points out that the rates in the "ordered" column for Production-Steam and Production Plant-Other in Schedule 3 attached to Mathis direct were not the rates as ordered by the Commission, this error has been corrected in the Surrebuttal.

5. While the Commission in Case No. ER-97-394 did not find for Staff on rates, it did order net salvage amounts for some accounts. In that case, Staff filed a Second Status Report of Staff on March 30, 1998 which stated on page 4:

(Regardless of the Commission's decision on service lives for transmission, distribution and general plant facilities, MPS, OPC and Staff agree that the Staff's interim net salvage calculations are to be used for MPS's production plant accounts and MPS's net salvage calculations are to be used for MPS's transmission, distribution and general plant accounts.)

The Second Status Report contained schedules with depreciation rates, calculated from average service life and net salvage figures and was not objected to by MPS in that case. The Second Status Report is attached hereto as Exhibit 1. The Commission in ER-97-394 went on in its order setting depreciation rates to provide, in part:

1. That the depreciation rates filed by UtiliCorp United Inc. on May 1, 1998, are adopted.
2. That UtiliCorp United Inc. shall conform its depreciation accounts to the rates adopted by this order and shall set aside the moneys so provided for out of earnings and carried the same in a depreciation fund and expend such fund only for such purposes and under such rules and regulations, both as to original expenditure and subsequent replacement, as the Commission has prescribed, as required by Section 393.240.2, RSMo 1994.

The May 1, 1998 filing by UtiliCorp did not contain average service life or net salvage figures, it just contained a depreciation rate for each account and is attached hereto as

Exhibit 2. However, the May 1, 1998 filing by UtiliCorp can be reconciled with Staff's second status report as 0.2482% was added to the rates as presented in Staff's second status report. If one adds 0.2482% to the Staff's second status report numbers, attachment 1, the numbers match the UtiliCorp May 1, 1998 filing exactly. This is also shown on pages 1-3 of the attached spreadsheets to UtiliCorp's May 1, 1998. This shows that the net salvage figures provided in the Staff's Second Status report are valid, and agreed to by UtiliCorp and should be used for this present case. This is how Staff witness Mathis has attempted to reconcile the missing information and comply with Commission precedent of removing net salvage from depreciation rates, by using the depreciation rates that were agreed to according to the Staff's Second Status Report and ultimately used in UtiliCorp's May 1, 1998 filing. This approach is reasonable as Staff witness Mathis is not collaterally attacking the rates set in ER-97-394, as she is proposing to use the ordered rates from that case, but with the net salvage accrual component removed as other Staff witnesses are now proposing net salvage as an expense as any net costs are incurred.

6. UtiliCorp's argument that Staff lacks foundation to present Guy Gilbert's study is incorrect as Staff is not re-imposing Mr. Gilbert's study in its entirety and is not even using the life calculations for all accounts or Staff proposed rates from ER-97-394 in its surrebuttal testimony. Staff witness Jolie Mathis is simply showing the calculation that was behind the depreciation rates proposed by the Staff and UtiliCorp in the previous case. The Staff's Second Status Report and UtiliCorp's May 1, 1998 filing are both public documents filed in ER-97-394. Staff is attempting to use net salvage amounts, which were ordered by the Commission, and agreed to by UtiliCorp in its May 1, 1998 filing before the

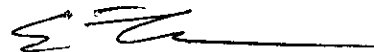
Commission, and remove those amounts from accrual consistent with Commission treatment of net salvage in previous cases.

7. UtiliCorp's arguments in its motion to strike also fail to acknowledge UtiliCorp's failure to provide Staff with current actuarial plant data in the Gannett Fleming format as was addressed in Staff witness Jolie Mathis' verified statement. The Commission should hold that the Staff has laid a proper foundation in presenting the net salvage components of the ordered depreciation rates in ER-97-394 and find that the net salvage accrual should be removed from the depreciation rate and be expensed as costs are incurred consistent with other recent Commission orders.

**WHEREFORE**, the Staff respectfully requests the Commission overrule the objection made by UtiliCorp and decline to grant the motion to strike.

Respectfully submitted,

DANA K. JOYCE  
General Counsel




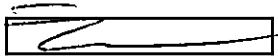
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Eric William Anderson, #47253  
Assistant General Counsel  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, Missouri 65102  
(573) 751-7485  
(573) 751-9285 (FAX)  
[eanderso@mail.state.mo.us](mailto:eanderso@mail.state.mo.us)

Attorney for the Staff of the  
Missouri Public Service Commission

**Certificate of Service**

I hereby certify that copies of the foregoing have been mailed or hand-delivered to all counsel of record as shown on the attached service list this 25<sup>th</sup> day of January 2002.

   
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BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the matter of Missouri Public Service, a )  
division of UtiliCorp United's tariff designed )  
to increase rates for electric service to )  
customers in the Missouri service area of the )  
company. )

In the matter of the filing of tariff sheets by )  
Missouri Public Service, a division of )  
UtiliCorp United Inc., relating to real-time )  
pricing, flexible rates/special contracts, line )  
extension policy and energy audit program. )

The Staff of the Missouri Public Service )  
Commission, )

Complainant, )

vs. )

UtiliCorp United Inc., d/b/a/ Missouri Public )  
Service, )

Respondent. )

Case No. ER-97-394

Case No. ET-98-103

Case No. EC-98-126

FILED

MAR 27 1998

MISSOURI  
PUBLIC SERVICE COMMISSION

RECEIVED

MAR 30 1998

REGULATORY DEPT.  
PUBLIC SERVICE COMMISSION

SECOND STATUS REPORT OF STAFF

COMES NOW the Missouri Public Service Commission Staff (Staff) to update the Missouri Public Service Commission (Commission) on the status of the implementation of the Commission's Report And Order of March 6, 1998 respecting depreciation rates. The Staff seeks to provide the Commission additional information on this matter based upon additional work performed by Missouri Public Service (MPS) and the Staff since the Staff's filing of its Status Report And Motion For Clarification on March 17, 1998. In support thereof, the Staff states as follows:

1. At the present, it would appear that the depreciation issues quantification problems identified in the Staff's Status Report And Motion For Clarification are related to the interrelationship of the various depreciation issues. There are certain categories of revenue requirement where if there is more than one issue in the category, the component issues are of such an interrelated nature that although the dollar value of the category in the aggregate does not change (contrary to what the Staff indicated in its March 17, 1998 Status Report And Motion For

Clarification), the quantification of the individual component issues within that category of issues changes based upon how the Commission decides the other individual component issues within that category. Depreciation is one of these component categories of revenue requirement, where decisions respecting the individual component issues have this effect. This is not reflected in the Reconciliations and the Scenarios that have been submitted to the Commission.

The Staff assumed non-materiality for differences in the quantification of the individual component depreciation issues depending upon the Commission's decisions respecting each of the six depreciation issues shown in the Reconciliations and Scenarios. In developing depreciation rates consistent with the Commission's March 6, 1998 Report And Order, the Staff and MPS have determined that one party prevailing on less than all of the individual component depreciation issues may result in material differences in the quantification of the individual component depreciation issues.

2. The Staff in its Status Report And Motion For Clarification identified the quantification of the Change In Service Lives issue as being \$3,532,142, rather than \$5,897,705, assuming that the Commission adopted MPS's service lives for production facilities, but adopted the Staff's service lives for transmission, distribution and general plant facilities. The Staff thus identified the difference in its quantification of the Change In Service Lives issue as \$2,365,563, assuming MPS prevailing on the service lives of production facilities, but the Staff prevailing on the service lives of transmission, distribution and general plant facilities (and the Staff prevailing on the five other depreciation issues that are identified in the Reconciliations and Scenarios<sup>1</sup>).

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<sup>1</sup> Terminal Net Salvage, Elimination Of Interim Additions, Change In Procedure, Change In Technique and General Plant Amortization.



The Staff and MPS have continued to work independently of each other but in frequent contact with each other. The March 18, 1998 Response Of Missouri Public Service To Staff's Status Report And Motion For Clarification concurs with the Staff that the quantification of the Change In Service Lives issue used by the Commission in its March 6, 1998 Report And Order is overstated.<sup>2</sup> MPS identifies the quantification of the Change In Service Lives issue as being \$4,483,569 instead of \$5,897,705 (assuming the Commission decided that MPS prevailed on the transmission, distribution and general plant facilities part of the issue, in addition to the production facilities part of the issue, and the Staff prevailed on the five other individual component depreciation issues). MPS identified the difference as being \$1,414,136.

3. Based upon further discussions with MPS, the Staff has determined another quantification of these matters, and this quantification is one on which MPS, the Office of the Public Counsel and the Staff agree. MPS, OPC and the Staff agree that the revenue requirement associated with the Change In Service Lives Issue is \$3,404,846, assuming that the Commission adopts MPS's service lives for production facilities, but adopts the Staff's service lives for transmission, distribution and general plant facilities. Thus, the difference in the quantification of the Change In Service Lives issue is \$2,492,859 (i.e., \$5,897,705 minus \$3,404,846), assuming MPS prevailed on the service lives of production facilities, but the Staff prevailed on the service lives of transmission,

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<sup>2</sup> MPS states at page 3 of its March 18, 1998 Response Of Missouri Public Service To Staff's Status Report And Motion For Clarification that:

As indicated, in accordance with the revised reconciliation, the change in Service Lives issue was valued by the parties and the Commission at \$5,897,705. Further review now indicates that the Service Lives issue is worth \$4,483,569 and that the Change in Procedure and Change in Technique depreciation issues were undervalued by a corresponding amount. . . [Emphasis supplied.]

distribution and general plant facilities (and the Staff prevailed on the five other depreciation issues that are identified in the Reconciliations and Scenarios).

4. If it is the Commission's determination that MPS prevailed on the Change In Service Lives issue respecting transmission, distribution and general plant facilities, in addition to prevailing on the Change In Service Lives issue respecting production facilities, MPS, OPC, and the Staff agree that the quantification of the Change In Service Lives issue is \$5,088,350. For purposes of addressing the present situation, MPS, OPC and the Staff agree that this difference in the quantification of the Change In Service Lives issue of \$809,355 (i.e., \$5,897,705 minus \$5,088,350) does not constitute a material difference in MPS's and the Staff's prior quantification of the Change In Service Lives issue as \$5,897,705, and the present quantification of the Change In Service Lives issue as \$5,088,350, given other depreciation considerations. (One such depreciation consideration is that there was no quantification in the Reconciliations or Scenarios for the expense related to the Staff's suggestion in rebuttal testimony, which was adopted by the Commission in its March 6, 1998 Report And Order, that MPS increase its capitalization limit from \$500 to \$1,000.) Although it may be discussed only very infrequently in testimony in a revenue requirement or other Commission rate proceeding, the materiality of the dollar value of an issue is generally a consideration that enters into a party's thinking respecting (1) whether an issue exists, or (2) whether an issue is deemed to warrant being taken to hearing for Commission determination.

(Regardless of the Commission's decision on service lives for transmission, distribution and general plant facilities, MPS, OPC and the Staff agree that the Staff's interim net salvage calculations are to be used for MPS's production plant accounts and MPS's net salvage calculations are to be used for MPS's transmission, distribution and general plant accounts.)

5. The Staff's position on how to reflect this \$2,492,859 difference (the existence of which depends upon a Commission decision that the Staff prevailed on the Change In Service Lives issue respecting transmission, distribution and general plant facilities) has not changed. The options, from the Staff's perspective, which would produce just and reasonable results are those set out in the Staff's March 17, 1998 Status Report And Request For Clarification, which are repeated in the first three subparagraphs below. An option that the Staff is not supporting is noted in the fourth subparagraph below. Finally, a suggestion found in the March 18, 1998 Response Of Missouri Public Service To Staff's Status Report And Motion For Clarification, which the Staff is opposed to, is commented on in the fifth subparagraph below.

a. One possible resolution which the Staff continues to believe is worth considering is the Commission setting depreciation rates for production, transmission, distribution and general plant accounts to generate \$5,897,705 in additional depreciation expense and the rate reduction remaining at \$16,898,098.

b. A second resolution which the Staff continues to believe is worth considering, in lieu of depreciation rates for specific plant accounts that would generate \$5,897,705 in additional depreciation expense for the Change In Service Lives issue, is depreciation rates that would generate \$3,404,846 in additional depreciation expense for the Change In Service Lives issue and an amortization in the annual amount of \$2,492,859, with the application of the accumulated amortization reserve tied to any Commission findings, at a future date, to plant reserve deficiencies or stranded investment, should the Commission find plant reserve deficiencies or stranded investment at a future date. The rate reduction would remain at \$16,898,098.

c. A third resolution which the Staff continues to believe is worth considering is to use the accumulated amortization reserve discussed in the preceding paragraph to offset expense

recovery of an abnormal expense (storm / flood damage, for example) or to offset a future need to increase depreciation expense for specific accounts. In the event that MPS does not have a future need to use the amortization reserve for one of the purposes identified, the accumulated reserve balance would be amortized in the context of and as a result of a future rate case. The rate reduction in the instant proceedings would remain \$16,898,098.

d. The Staff wants to state again that an increase in the amount of the rate reduction by an additional \$2,492,859 to a total rate reduction of \$19,390,957 is not an option that the Staff is recommending, although it is the only option proposed by OPC in its March 17, 1997 Application For Rehearing.

e. The Staff also wants to state that it does not support, or in any manner concur in, the "option" which is proposed by MPS in the last sentence at the bottom of page 3 of the March 18, 1998 Response Of Missouri Public Service To Staff's Status Report And Motion For Clarification; i.e., the Staff is opposed to the "option" of (1) depreciation rates designed to generate \$3,404,846 in additional depreciation expense for the revised quantification of the Change In Service Lives issue if the Commission's approval of MPS's proposed service lives is limited to production facilities, and (2) tariffs reflecting a \$5,897,705 quantification of the Change In Service Lives issue, i.e., a \$16,898,098 rate reduction in the aggregate. Depreciation rates designed to generate \$3,404,846 in additional depreciation expense relating to the Change In Service Lives issue, when MPS's tariffs reflect a \$5,897,705 quantification of the Change In Service Lives issue, i.e., a \$16,898,098 rate reduction in the aggregate, results in a \$2,492,859 windfall to MPS.

6. On the matter of what was the Commission's decision on the Change In Service Lives issue for transmission, distribution and general plant facilities, the March 18, 1998 Response Of Missouri Public Service To Staff's Status Report And Motion For Clarification does not quote all

of the references to this matter found in pages 19 - 22 of the Commission's Report And Order, and does not highlight the sentences which, in particular, cause the Staff to ask for clarification. Language not quoted by MPS in its March 18, 1998 filing, which the Commission may want to clarify, appears at the bottom of page 21 of the Commission's March 6, 1998 Report And Order; the language not quoted by MPS, which refers to this issue, then continues onto the top of page 22:

With respect to the transmission, distribution and general plant accounts (mass asset accounts), the Missouri Public Service Commission [sic]<sup>3</sup> recommended changes to almost every average service life proposed by UtiliCorp, some as small as a fraction of a year. UtiliCorp feels that the changes are inappropriate for three reasons. First, Staff conducted no evaluation of the historical experience and its applicability to the future. Second, Staff modified average lives in tenths of a year implying a precision far beyond the bounds of achievability. Third, Staff provides no details regarding how the depreciation rates were calculated. [Emphasis supplied].

Additional language which the Staff suggests that the Commission might clarify, in that there is no specific reference to the Commission's decision on service lives for transmission, distribution and general plant facilities, appears on page 22 of the Commission's March 6, 1998 Report And Order, was cited in MPS's March 18, 1998 Response Of Missouri Public Service To Staff's Status Report And Motion For Clarification, but was not highlighted by MPS in its March 18, 1998 filing. The focus should be on the last sentence in the section on Change In Service Lives in the Commission's March 6, 1998 Report And Order for what is left unsaid:

The Commission does not find competent and substantial evidence to adopt the position of the Staff. The Commission finds that the Staff has failed to prove that its proposed retirement dates are reliable.

The Commission finds that the service lives for the above-stated generation facilities are established as proposed by UtiliCorp. [Emphasis supplied.]

7. If the Staff prevailed on the Change In Service Lives issue for transmission, distribution and general plant facilities, then MPS, OPC and the Staff agree that the depreciation rate for new computer equipment should be set at 5.77 %. If MPS prevailed on the Change In Service

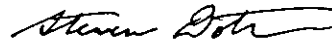
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<sup>3</sup> The Staff assumes that instead of referring to itself, the Commission intended to refer to the Staff.

Lives issue for transmission, distribution and general plant facilities, then MPS, OPC and the Staff agree that the depreciation rate for new computer equipment should be 11.11%, which is the depreciation rate recommended by MPS witness Donald S. Roff after certain corrections are made to his calculation of that depreciation rate. This 11.11% depreciation rate also reflects that MPS, OPC and the Staff agree that the Staff's interim net salvage calculations are to be used for MPS's production plant accounts and MPS's net salvage calculations are to be used for MPS's transmission, depreciation and production plant accounts.

8. Finally, the Staff has appended to the instant document depreciation rates based on MPS prevailing on the the Change In Service Lives issue respecting transmission, distribution and general plant facilities (Attachment 1); depreciation rates based on the Staff prevailing on the Change In Service Lives issue respecting transmission, distribution and general plant facilities (Attachment 2); and workpapers (Attachment 3).

Respectfully submitted,

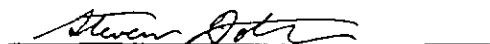


Steven Dottheim  
Chief Deputy General Counsel  
Missouri Bar No. 29149

Attorney for the Staff of the  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, MO 65102  
573-751-7489 (Voice)  
573-751-9285 (Fax)

### **CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed or hand-delivered to all counsel of record as shown on the attached service list this 27th day of March, 1998



Service List for Case Nos. ER-97-394,  
ET-98-103 and EC-98-126  
Revised: March 27, 1998

Jeremiah D. Finnegan  
1209 Penntower Office Building  
3100 Broadway  
Kansas City, MO 64111

Lewis Mills  
Office of the Public Counsel  
P.O. Box 7800  
Jefferson City, MO 65102

Gary W. Duffy  
312 E. Capitol  
P.O. Box 456  
Jefferson City, MO 65102

Mark W. Comley  
Newman, Comley & Ruth  
205 E. Capitol Avenue  
P.O. Box 537  
Jefferson City, MO 65102

William D. Geary  
Assistant City Attorney  
2700 City Hall  
414 E. 12th Street  
Kansas City, MO 64106

Richard S. Brownlee  
235 E. High Street, Suite 210  
P.O. Box 1069  
Jefferson City, MO 65102

Mr. Jeffrey A. Keevil  
French & Stewart Law Offices  
1001 Cherry Street, Suite 302  
Columbia, MO 65201

Susan B. Cunningham  
Kansas City Power & Light  
1201 Walnut Street  
Kansas City, MO 64106

Paul D. Boudreau  
312 E. Capitol Avenue  
P.O. Box 456  
Jefferson City, MO 65102

James C. Swearengen  
312 E. Capitol Avenue  
P.O. Box 456  
Jefferson City, MO 65102

William J. Niehoff  
Union Electric Company  
P.O. Box 149  
St. Louis, MO 63166

Robert J. Hack  
Missouri Gas Energy  
3420 Broadway  
Kansas City, MO 64111

**Missouri Public Service**  
**BROAD GROUP - AVERAGE SERVICE LIFE**  
**DEPRECIATION RATES MPS - LIFE PARAMETER PREVAILING FOR**  
**TRANSMISSION, DISTRIBUTION AND GENERAL PLANT ACCOUNTS**  
**CASE NO. ER-97-394 REPORT AND ORDER**

Account Number	Description	Depreciation Rate %	Net Salvage Rate %	Average Service Life Years	Iowa Curve Type
<u>JEFFREY PLANT</u>					
311.11	Structures & Improvements	4.29	-13	31.0	R1
312.11	Boiler Plant Equipment	4.35	-9	38.8	L2.5
314.11	Turbogenerator Units	4.19	-7	27.0	S6
315.11	Accessory Electric Equipment	4.31	-20	28.9	R3
316.11	Misc. Power Plant Equipment	4.14	-1	32	R1.5
<u>SIBLEY PLANT</u>					
311.12	Structures & Improvements	5.47	-13	31.0	R1
312.12	Boiler Plant Equipment	5.03	-9	41.2	L2
314.12	Turbogenerator Units	4.40	-15	38.5	S4
315.12	Accessory Electric Equipment	5.36	-20	28.9	R3
316.12	Misc. Power Plant Equipment	4.43	-1	32	R1.5
<u>OTHER PRODUCTION PLANT</u>					
341.00	Structures & Improvements	6.40	-6	40.2	R4
342.00	Fuel Holders, Producers & Access.	6.27	0	32.7	S3
343.00	Prime Movers	7.92	-1	24.1	R3
344.00	Generators	6.85	-5	32.0	R3
345.00	Accessory Electric Equipment	7.15	-5	31.3	S1
346.00	Misc. Power Plant Equipment	8.40	-5	36.4	S4



**Missouri Public Service**  
**BROAD GROUP - AVERAGE SERVICE LIFE**  
**DEPRECIATION RATES MPS - LIFE PARAMETER PREVAILING FOR**  
**TRANSMISSION, DISTRIBUTION AND GENERAL PLANT ACCOUNTS**  
**CASE NO. ER-97-394 REPORT AND ORDER**

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate %</u>	<u>Net Salvage Rate %</u>	<u>Average Service Life Years</u>	<u>Iowa Curve Type</u>
<u>TRANSMISSION PLANT</u>					
352.00	Structures & Improvements	2.33	-5	45.0	R3
353.00	Station Equipment	2.10	-5	50.0	R1.5
354.00	Towers & Fixtures	2.91	-60	55.0	S6
355.00	Poles & Fixtures	3.33	-60	48.0	R2
356.00	Overhead Conductors & Devices	2.59	-40	54.0	R3
358.00	Underground Conductors & Devices	3.91	-25	32.0	S4
<u>DISTRIBUTION PLANT</u>					
361.00	Structures & Improvements	2.44	-5	43.0	R1
362.00	Station Equipment	2.27	0	44.0	R0.5
364.00	Poles, Towers & Fixtures	4.25	-70	40.0	L5
365.00	Overhead Conductors & Devices	2.60	-30	50.0	R2
366.00	Underground Conduit	2.00	-10	55.0	R2
367.00	Underground Conductors & Devices	3.38	-25	37.0	R3
368.00	Line Transformers	4.31	-25	29.0	R2.5
369.10	Overhead Services	7.29	-250	48.0	R4
369.20	Underground Services	4.11	-15	28.0	L5
370.10	Meters	2.55	-2	40.0	R4
370.50	Load Research Meters	10.00	0	10.0	S6
371.00	Installations on Customers' Premises	7.00	-40	20.0	R2.5
373.00	Street Lighting & Signal Systems	4.63	-25	27.0	R0.5

**Missouri Public Service**  
**BROAD GROUP - AVERAGE SERVICE LIFE**  
**DEPRECIATION RATES MPS - LIFE PARAMETER PREVAILING FOR**  
**TRANSMISSION, DISTRIBUTION AND GENERAL PLANT ACCOUNTS**  
**CASE NO. ER-97-394 REPORT AND ORDER**

Account Number	Description	Depreciation Rate %	Interim Net Salvage Rate %	Average Service Life Years	Iowa Curve Type
	<u>GENERAL PLANT</u>				
390.01	Structures & Improvements - Common	2.44	-10	45	S0
390.10	Structures & Improvements - Electric	2.44	-10	45.0	R2.5
391.00	Office Furniture & Equipment - Common	7.31	5	13.0	L0
391.01	Computer Equipment - Common	0.00	0	9.0	S6
391.02	Computer Equipment - Common New	11.11	0	9.0	S6
391.12	Computer Equipment- Electric	10.00	0	10.0	S6
392.01	Transportation Equipment - Cars	10.56	5	9.0	R4
392.02	Transportation Equipment - Cars	10.56	5	9.0	R4
392.03	Transportation Equipment	5.00	0	20.0	L1
392.04	Transportation Equipment - Light Trucks	10.56	5	9.0	R2.5
392.05	Transportation Equipment - Heavy Trucks	7.31	5	13.0	R3
392.06	Transportation Equipment - Trailers	6.00	10	15.0	L1
393.00	Stores Equipment- Common	5.56	0	18.0	L3
393.10	Stores Equipment - Electric	5.56	0	18.0	L0
394.00	Tools, Shop & Garage Equipment	6.56	-5	16.0	O2
395.10	Laboratory Equipment	4.00	0	25.0	L1
396.10	Power Operated Equipment - Short Life	12.86	10	7.0	R3
396.20	Power Operated Equipment - Long Life	6.33	5	15.0	L1.5
397.00	Communication Equipment - Common	5.50	-10	20.0	L1
397.10	Communication Equipment - Electric	6.25	0	16.0	L1
398.00	Miscellaneous Equipment - Common	5.56	0	18.0	L0.5
398.10	Miscellaneous Equipment - Electric	5.00	0	20.0	R4

**Missouri Public Service**  
**BROAD GROUP - AVERAGE SERVICE LIFE**  
**DEPRECIATION RATES STAFF - LIFE PARAMETER PREVAILING FOR**  
**TRANSMISSION, DISTRIBUTION AND GENERAL PLANT ACCOUNTS**  
**CASE NO. ER-97-394 REPORT AND ORDER**

Account Number	Description	Depreciation Rate %	Interim Net Salvage Rate %	Average Service Life Years	Iowa Curve Type
<u>JEFFREY PLANT</u>					
311.11	Structures & Improvements	4.29	-13	31.0	R1
312.11	Boiler Plant Equipment	4.35	-9	38.8	L2.5
314.11	Turbogenerator Units	4.19	-7	27.0	S6
315.11	Accessory Electric Equipment	4.31	-20	28.9	R3
316.11	Misc. Power Plant Equipment	4.14	-1	32.0	R1.5
<u>SIBLEY PLANT</u>					
311.12	Structures & Improvements	5.47	-13	31.0	R1
312.12	Boiler Plant Equipment	5.03	-9	41.2	L2
314.12	Turbogenerator Units	4.40	-15	38.5	S4
315.12	Accessory Electric Equipment	5.36	-20	28.9	R3
316.12	Misc. Power Plant Equipment	4.43	-1	32.0	R1.5
<u>OTHER PRODUCTION PLANT</u>					
341.00	Structures & Improvements	6.40	-6	40.2	R4
342.00	Fuel Holders, Producers & Access.	6.27	0	32.7	S3
343.00	Prime Movers	7.92	-1	24.1	R3
344.00	Generators	6.85	-5	32.0	R3
345.00	Accessory Electric Equipment	7.15	-5	31.3	S1
346.00	Misc. Power Plant Equipment	8.40	-5	36.4	S4

**Missouri Public Service**  
**BROAD GROUP - AVERAGE SERVICE LIFE**  
**DEPRECIATION RATES STAFF - LIFE PARAMETER PREVAILING FOR**  
**TRANSMISSION, DISTRIBUTION AND GENERAL PLANT ACCOUNTS**  
**CASE NO. ER-97-394 REPORT AND ORDER**

Account Number	Description	Depreciation Rate %	Net Salvage Rate %	Average Service Life Years	Iowa Curve Type
<u>TRANSMISSION PLANT</u>					
352.00	Structures & Improvements	2.33	-5	45.0	R3
353.00	Station Equipment	2.24	-5	46.9	R1.5
354.00	Towers & Fixtures	2.17	0	46.0	S6
355.00	Poles & Fixtures	3.23	-50	46.4	R2
356.00	Overhead Conductors & Devices	2.44	-31	53.6	R3
358.00	Underground Conductors & Devices	3.13	0	32.0	S4
<u>DISTRIBUTION PLANT</u>					
361.00	Structures & Improvements	2.23	-5	47.0	R1
362.00	Station Equipment	1.74	0	57.4	R0.5
364.00	Poles, Towers & Fixtures	4.39	-73	39.4	L5
365.00	Overhead Conductors & Devices	2.71	-40	51.6	R2
366.00	Underground Conduit	1.97	-10	55.8	R2
367.00	Underground Conductors & Devices	3.36	-20	35.7	R3
368.00	Line Transformers	4.45	-25	28.1	R2.5
369.10	Overhead Services	7.99	-286	48.3	R4
369.20	Underground Services	3.61	-1	28.0	L5
370.10	Meters	2.51	-1	40.3	R4
370.50	Load Research Meters	8.70	0	11.5	S6
371.00	Installations on Customers' Premises	7.29	-45	19.9	R2.5
373.00	Street Lighting & Signal Systems	4.29	-30	30.3	R0.5

**Missouri Public Service**  
**BROAD GROUP - AVERAGE SERVICE LIFE**  
**DEPRECIATION RATES STAFF - LIFE PARAMETER PREVAILING FOR**  
**TRANSMISSION, DISTRIBUTION AND GENERAL PLANT ACCOUNTS**  
**CASE NO. ER-97-394 REPORT AND ORDER**

<u>Account Number</u>	<u>Description</u>	<u>Depreciation Rate %</u>	<u>Net Salvage Rate %</u>	<u>Average Service Life Years</u>	<u>Iowa Curve Type</u>
	<u>GENERAL PLANT</u>				
390.01	Structures & Improvements - Common	2.24	-7	47.8	S0
390.10	Structures & Improvements - Electric	2.19	-10	50.3	R2.5
391.00	Office Furniture & Equipment - Common	5.50	6	17.1	L0
391.01	Computer Equipment - Common	0.00	25	13.0	S6
391.02	Computer Equipment - Common New	5.77	25	13.0	S6
391.12	Computer Equipment- Electric	7.69	0	13.0	S6
392.01	Transportation Equipment - Cars	10.22	5	9.3	R4
392.02	Transportation Equipment - Cars	10.22	5	9.3	R4
392.03	Transportation Equipment	5.78	0	17.3	L1
392.04	Transportation Equipment - Light Trucks	10.32	4	9.3	R2.5
392.05	Transportation Equipment - Heavy Trucks	6.06	6	15.5	R3
392.06	Transportation Equipment - Trailers	5.38	7	17.3	L1
393.00	Stores Equipment- Common	27.78	0	3.6	L3
393.10	Stores Equipment - Electric	4.22	0	23.7	L0
394.00	Tools, Shop & Garage Equipment	4.36	-3	23.6	O2
395.10	Laboratory Equipment	2.92	0	34.2	L1
396.10	Power Operated Equipment - Short Life	12.44	3	7.8	R3
396.20	Power Operated Equipment - Long Life	5.42	3	17.9	L1.5
397.00	Communication Equipment - Common	5.85	-10	18.8	L1
397.10	Communication Equipment - Electric	4.68	12	18.8	L1
398.00	Miscellaneous Equipment - Common	6.71	0	14.9	L0.5
398.10	Miscellaneous Equipment - Electric	4.75	4	20.2	R4

The depreciation rates for the non-power production Accounts 342 through 398 are calculated by the following formula, where:

Depreciation Rate % = D

Net Salvage % = S

Average Service Life = L

$$D\% = (1-S\%) / L$$

3/16/98

UTILICORP UNITED  
ELECTRIC PLANT ACCOUNTS

ACCOUNT 311.12 Structures & Improvements - Sibley

CALCULATED ANNUAL AND ACCRUED DEPRECIATION  
AS OF 12-31-1995

YEAR (1)	ORIGINAL COST (2)	AVG. LIFE (3)	--ANNUAL RATE (4)	ACCRUAL-- AMOUNT (5)	EXP. (6)	-ACCRUED FACTOR (7)	DEPREC.- AMOUNT (8)
INTERIM SURVIVOR CURVE.. IOWA 31-R1							
PROBABLE RETIREMENT YEAR.. 12-2010							
NET SALVAGE PERCENT.. -13							
1960	2,036,177	30.69	3.26	66,379	8.56	.7211	1,468,287
1961	122,654	30.60	3.27	4,011	8.84	.7111	87,219
1962	763,055	30.49	3.28	25,028	9.11	.7012	535,054
1965	1,810	30.05	3.33	60	9.87	.6715	1,215
1966	5,781	29.86	3.35	194	10.11	.6614	3,824
1967	1,419	29.65	3.37	48	10.34	.6513	924
1969	8,874,005	29.17	3.43	304,378	10.78	.6304	5,594,173
1970	245,231	28.89	3.46	8,485	10.98	.6199	152,019
1971	338	28.58	3.50	12	11.18	.6088	206
1972	20,998	28.25	3.54	743	11.37	.5975	12,546
1973	89,625	27.90	3.58	3,209	11.56	.5857	52,493
1974	11,555	27.52	3.63	419	11.73	.5738	6,630
1975	227,250	27.11	3.69	8,386	11.90	.5610	127,487
1976	25,112	26.68	3.75	942	12.06	.5480	13,761
1977	11,317	26.22	3.81	431	12.21	.5343	6,047
1978	270,212	25.74	3.89	10,511	12.36	.5198	140,456
1979	43,190	25.24	3.96	1,710	12.49	.5052	21,820
1980	56,132	24.71	4.05	2,273	12.62	.4893	27,465
1981	347,516	24.16	4.14	14,387	12.75	.4723	164,132
1982	319,034	23.58	4.24	13,527	12.86	.4546	145,033
1983	30,137	22.98	4.35	1,311	12.97	.4356	13,128
1984	63,774	22.36	4.47	2,851	13.07	.4155	26,498
1985	190,863	21.72	4.60	8,780	13.16	.3941	75,219
1986	6,908	21.06	4.75	328	13.25	.3708	2,561
1987	605,731	20.38	4.91	29,741	13.33	.3459	209,522
1988	3,854,780	19.68	5.08	195,823	13.41	.3186	1,228,133
1989	998,408	18.95	5.28	52,716	13.48	.2887	288,240
1990	1,848,456	18.22	5.49	101,480	13.54	.2569	474,868
1991	1,092	17.46	5.73	63	13.61	.2205	241
1992	851,046	16.69	5.99	50,978	13.67	.1809	153,954
1993	9,721,487	15.90	6.29	611,482	13.72	.1371	1,332,816
1994	584,578	15.09	6.63	38,758	13.78	.0868	50,741
1995	72,366	14.27	7.01	5,073	13.83	.0308	2,229
				1,564,517			12,418,941
NET SALVAGE ADJUSTMENT				203,387			1,614,462
TOTAL	32,302,037			1,767,904			14,033,403

COMPOSITE ANNUAL ACCRUAL RATE, PERCENT.. 5.47

23  
22

LAW OFFICES  
BRYDON, SWEARENGEN & ENGLAND  
PROFESSIONAL CORPORATION  
312 EAST CAPITOL AVENUE  
P.O. BOX 456  
JEFFERSON CITY, MISSOURI 65102-0456

AREA CODE 573  
TELEPHONE 635-7156  
FACSIMILE 634-7431

DAVID V.G. BRYDON  
JAMES C. SWEARENGEN  
WILLIAM R. ENGLAND III  
JOHNNY K. RICHARDSON  
GARY W. DUFFY  
PAUL A. BOUDREAU  
SONDRA B. MORGAN  
SARAH J. MAXWELL  
CHARLES E. SMARR  
MARK G. ANDERSON  
DEAN L. COOPER  
TIMOTHY T. STEWART  
GREGORY C. MITCHELL

May 1, 1998

FILED  
MAY 01 1998  
MISSOURI  
PUBLIC SERVICE COMMISSION

Dale Hardy Roberts  
Secretary/Chief Regulatory Law Judge  
Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, Missouri 65102

Re: Case No. ER-97-394

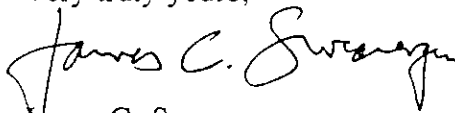
Dear Mr. Roberts:

Pursuant to Ordered No. 4 of the Order Denying Applications for Rehearing issued by the Missouri Public Service Commission ("Commission") in the referenced matter on April 16, 1998, on behalf of UtiliCorp United Inc., d/b/a Missouri Public Service, I deliver herewith for filing fifteen copies of a three page document which contains proposed depreciation rates for the various accounts described in the document. In addition, please find enclosed fifteen copies of a three page schedule which sets out depreciation expense by account and other detail in support of the proposed rates.

Would you please bring this filing to the attention of the appropriate Commission personnel.

Thank you very much for your assistance.

Very truly yours,

  
James C. Swearingen

JCS/nh  
Enclosures

cc: Steve Dottheim (w/ enclosures)  
Lewis Mills (w/ enclosures)  
All other parties of record (w/o enclosures)



Missouri Public Service  
Case: ER-97-394  
Depreciation Rates

FILED  
MAY 01 1998  
MISSOURI  
PUBLIC SERVICE COMMISSION

Acct	Description	Rate
<u>Intangible Plant</u>		
300.000	Estimated Closings	0.0000%
301.000	Organization	0.0000%
<u>Production - Steam</u>		
310.000	Land & Land Rights	0.0000%
311.110	Structures and Improvements - JEC	4.5382%
311.120	Structures and Improvements - Sibley	5.7182%
312.110	Boiler Plant Equipment - JEC	4.5982%
312.120	Boiler Plant Equipment - Sibley	5.2782%
313.110	Engines & Engine Driven Gen. - JEC	0.0000%
313.120	Engines & Engine Driven Gen. - Sibley	0.0000%
314.110	Turbogenerator Units - JEC	4.4382%
314.120	Turbogenerator Units - Sibley	4.6482%
315.110	Accessory Electric Equipment - JEC	4.5582%
315.120	Accessory Elect. Equip. - Sibley	5.6082%
316.110	Misc. Power Plt. Equip. - JEC	4.3882%
316.120	Misc. Power Plt. Equip. - Sibley	4.6782%
<u>Production Plant - Other</u>		
340.000	Land & Land Rights	0.0000%
341.000	Structures & Improvements	6.6482%
342.000	Fuel Holders, Producers & Access.	6.5182%
343.000	Prime Movers	8.1682%
344.000	Generators	7.0982%
345.000	Accessory Electric Equipment	7.3982%
346.000	Miscellaneous Power Plant Equipment	8.6482%

Missouri Public Service  
Case: ER-97-394  
Depreciation Rates

Acct	Description	Rate
<u>Transmission Plant</u>		
350.000	Land & Land Rights	0.0000%
352.000	Structures & Improvements	2.3300%
353.000	Station Equipment	2.1000%
354.000	Towers & Fixtures	2.9100%
355.000	Poles & Fixtures	3.3300%
356.000	Overhead Conductors & Devices	2.5900%
357.000	Underground Conduit	3.9100%
358.000	Underground Conductors & Devices	3.9100%
359.000	Roads & Trails	0.0000%
<u>Distribution Plant</u>		
360.000	Land & Land Rights	0.0000%
361.000	Structures & Improvements	2.4400%
362.000	Station Equipment	2.2700%
363.000	Storage Battery Equipment	0.0000%
364.000	Poles, Towers & Fixtures	4.2500%
365.000	Overhead Conductors & Devices	2.6000%
366.000	Underground Conduit	2.0000%
367.000	Underground Conductors & Devices	3.3800%
368.000	Line Transformers	4.3100%
369.100	Services - OH	7.2900%
369.200	Services - UG	4.1100%
370.000	Meters	2.5500%
370.010	Meters - PURPA Load Research	10.0000%
371.000	Installation On Customers' Premises	7.0000%
372.000	Leased Property on Cust. Premises	0.0000%
373.000	Street Lighting & Signal Systems	4.6300%

Missouri Public Service  
Case: ER-97-394  
Depreciation Rates

Acct	Description	Rate
<u>General Plant</u>		
389.000	Land & Land Rights	0.0000%
390.000	Structures & Improvements	2.4400%
391.000	Office Furniture & Equipment	3.6000%
391.010	Off F & E Computer - PURPA	10.0000%
391.020	Off F & E Computer	10.0000%
391.030	Off F & E Computer -SCADA	0.0000%
392.000	Transportation Equipment	0.0000%
393.000	Stores Equipment	5.5600%
394.000	Tools, Shop & Garage Equipment	6.5600%
395.000	Laboratory Equipment	4.0000%
396.000	Power Operated Equipment	0.0000%
397.000	Communication Equipment	6.2500%
398.000	Miscellaneous Equipment	5.0000%
<u>General Common Plant</u>		
389.010	Land & Land Rights	0.0000%
389.020	Land & Land Rights	0.0000%
390.000	Structures and Improvements	2.4400%
390.010	Structures and Improvements-Leased	0.0000%
391.000	Office Furniture & Equipment-Other	7.3100%
391.020	Off Furn & Equip.-Computer	0.0000%
391.010	Off Furn & Equip.-Computer-New	11.1100%
392.010	Trans Equip Car Small	10.5600%
392.020	Trans Equip Car Medium	10.5600%
392.030	Trans Equip	5.0000%
392.040	Trans Equip - Truck - Light	10.5600%
392.050	Trans Equip - Truck - Heavy	7.3100%
392.060	Trans Equip - Trailer	6.0000%
393.000	Stores Equipment	5.5600%
396.070	Power Operated Equip - Short Life	12.8600%
396.080	Power Operated Equipment - Long Life	6.3300%
397.000	Communications Equipment	5.5000%
398.000	Miscellaneous Equipment	5.5600%

## Missouri Public Service Division

Case: ER-97-394

Depreciation Expense

Year-ended Dec. 31, 1996 Updated through Sept. 30, 1997

FILED  
MAY 01 1998  
MISSOURI  
PUBLIC SERVICE COMMISSION

Line	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Depreciation Adder	Depreciation Adder Amount	Adj. Depr. Rate	Depreciation Adj. Amount
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>Intangible Plant</b>									
1	300.000	Estimated Closings	0	0.0000%	\$0	0.0000%	\$0	0.0000%	\$0
2	301.000	Organization	21,287	0.0000%	0	0.0000%	0	0.0000%	0
3		<b>Total</b>	<b>\$ 21,287</b>		<b>\$0</b>		<b>\$0</b>		<b>\$0</b>
<b>Production - Steam</b>									
4	310.000	Land & Land Rights	\$764,294	0.0000%	\$0	0.0000%	\$0	0.0000%	\$0
5	311.110	Structures and Improvements - JEC	17,647,222	4.2900%	757,066	0.2482%	43,796	4.5382%	800,862
6	311.120	Structures and Improvements - Sibley	31,958,222	5.4700%	1,748,115	0.2482%	79,312	5.7182%	1,827,427
7	312.110	Boiler Plant Equipment - JEC	57,245,886	4.3500%	2,490,196	0.2482%	142,070	4.5982%	2,632,266
8	312.120	Boiler Plant Equipment - Sibley	119,759,401	5.0300%	6,023,898	0.2482%	297,212	5.2782%	6,321,110
9	313.110	Engines & Engine Driven Gen. - JEC	0	0.0000%	0	0.0000%	0	0.0000%	0
10	313.120	Engines & Engine Driven Gen. - Sibley	0	0.0000%	0	0.0000%	0	0.0000%	0
11	314.110	Turbogenerator Units - JEC	16,769,272	4.1900%	702,632	0.2482%	41,617	4.4382%	744,250
12	314.120	Turbogenerator Units - Sibley	39,377,222	4.4000%	1,732,598	0.2482%	97,724	4.6482%	1,830,322
13	315.110	Accessory Electric Equipment - JEC	5,258,159	4.3100%	226,627	0.2482%	13,049	4.5582%	239,676
14	315.120	Accessory Elect. Equip. - Sibley	12,917,189	5.3600%	692,361	0.2482%	32,057	5.6082%	724,418
15	316.110	Misc. Power Plt. Equip. - JEC	791,807	4.1400%	32,781	0.2482%	1,965	4.3882%	34,746
16	316.120	Misc. Power Plt. Equip. - Sibley	646,281	4.4300%	28,630	0.2482%	1,604	4.6782%	30,234
17		<b>Total</b>	<b>\$303,134,955</b>		<b>\$14,434,904</b>		<b>\$750,406</b>		<b>\$15,185,310</b>
<b>Production Plant - Other</b>									
18	340.000	Land & Land Rights	\$406,585	0.0000%	\$0	0.0000%	\$0	0.0000%	\$0
19	341.000	Structures & Improvements	1,440,683	6.4000%	92,204	0.2482%	3,575	6.6482%	95,779
20	342.000	Fuel Holders, Producers & Access.	2,296,621	6.2700%	143,998	0.2482%	5,700	6.5182%	149,698
21	343.000	Prime Movers	3,566,229	7.9200%	282,445	0.2482%	8,850	8.1682%	291,296
22	344.000	Generators	14,710,735	6.8500%	1,007,685	0.2482%	36,508	7.0982%	1,044,194
23	345.000	Accessory Electric Equipment	1,719,316	7.1500%	122,931	0.2482%	4,267	7.3982%	127,198
24	346.000	Miscellaneous Power Plant Equipment	19,500	8.4000%	1,638	0.2482%	48	8.6482%	1,686
25		<b>Total</b>	<b>\$24,159,669</b>		<b>\$1,650,902</b>		<b>\$58,949</b>		<b>\$1,709,851</b>
26		<b>Total Production Plant</b>	<b>\$327,294,624</b>		<b>\$16,085,805</b>		<b>\$809,355</b>		<b>\$16,895,160</b>

No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense	Depreciation Adder	Depreciation Adder Amount	Adj. Depr. Rate	Depreciation Adj. Amount
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<b>Transmission Plant</b>									
27	350.000	Land & Land Rights	\$7,877,552	0.0000%	\$0	0.0000%	0	0.0000%	\$0
28	352.000	Structures & Improvements	2,799,390	2.3300%	65,226	0.0000%	0	2.3300%	65,226
29	353.000	Station Equipment	53,357,582	2.1000%	1,120,509	0.0000%	0	2.1000%	1,120,509
30	354.000	Towers & Fixtures	317,329	2.9100%	9,234	0.0000%	0	2.9100%	9,234
31	355.000	Poles & Fixtures	27,259,866	3.3300%	907,754	0.0000%	0	3.3300%	907,754
32	356.000	Overhead Conductors & Devices	31,716,816	2.5900%	821,466	0.0000%	0	2.5900%	821,466
33	357.000	Underground Conduit	0	3.9100%	0	0.0000%	0	3.9100%	0
34	358.000	Underground Conductors & Devices	56,262	3.9100%	2,200	0.0000%	0	3.9100%	2,200
35	359.000	Roads & Trails	0	0.0000%	0	0.0000%	0	0.0000%	0
36		<b>Total</b>	<b>\$123,384,797</b>		<b>\$2,926,389</b>		<b>0</b>		<b>\$2,926,389</b>
<b>Distribution Plant</b>									
37	360.000	Land & Land Rights	\$1,298,165	0.0000%	\$0	0.0000%	\$0	0.0000%	\$0
38	361.000	Structures & Improvements	2,462,406	2.4400%	60,083	0.0000%	0	2.4400%	60,083
39	362.000	Station Equipment	43,144,392	2.2700%	979,378	0.0000%	0	2.2700%	979,378
40	363.000	Storage Battery Equipment	0	0.0000%	0	0.0000%	0	0.0000%	0
41	364.000	Poles, Towers & Fixtures	81,655,706	4.2500%	3,470,368	0.0000%	0	4.2500%	3,470,368
42	365.000	Overhead Conductors & Devices	51,234,215	2.6000%	1,332,090	0.0000%	0	2.6000%	1,332,090
43	366.000	Underground Conduit	15,798,019	2.0000%	315,960	0.0000%	0	2.0000%	315,960
44	367.000	Underground Conductors & Devices	48,765,532	3.3800%	1,648,275	0.0000%	0	3.3800%	1,648,275
45	368.000	Line Transformers	75,480,519	4.3100%	3,253,210	0.0000%	0	4.3100%	3,253,210
46	369.100	Services - OH	11,079,996	7.2900%	807,732	0.0000%	0	7.2900%	807,732
47	369.200	Services - UG	27,163,966	4.1100%	1,116,439	0.0000%	0	4.1100%	1,116,439
48	370.000	Meters	18,616,815	2.5500%	474,729	0.0000%	0	2.5500%	474,729
49	370.010	Meters - PURPA Load Research	2,048,291	10.0000%	204,829	0.0000%	0	10.0000%	204,829
50	371.000	Installation On Customers' Premises	8,446,090	7.0000%	591,226	0.0000%	0	7.0000%	591,226
51	372.000	Leased Property on Cust. Premises	0	0.0000%	0	0.0000%	0	0.0000%	0
52	373.000	Street Lighting & Signal Systems	17,044,114	4.6300%	789,142	0.0000%	0	4.6300%	789,142
53		<b>Total</b>	<b>\$404,238,226</b>		<b>\$15,043,461</b>		<b>\$0</b>		<b>\$15,043,461</b>

Adjusted Depreciation Depreciation Depreciation Depreciation Adj. Depr. Depreciation

Line	Acct	Description	Jurisdictional	Rate	Expense	Adder	Adder Amount	Rate	Adj. Amount
		(A)	(B)	(C)	(D)	(E)		(F)	(G)
		<b>General Plant</b>							
54	389.000	Land & Land Rights	\$657,724	0.0000%	\$0	0.0000%	\$0	0.0000%	\$0
55	390.000	Structures & Improvements	7,841,999	2.4400%	191,345	0.0000%	0	2.4400%	191,345
56	391.000	Office Furniture & Equipment	4,918	3.6000%	177	0.0000%	0	3.6000%	177
57	391.010	Off F & E Computer - PURPA	169,000	10.0000%	16,900	0.0000%	0	10.0000%	16,900
58	391.020	Off F & E Computer	184,173	10.0000%	18,417	0.0000%	0	10.0000%	18,417
59	391.030	Off F & E Computer -SCADA	0	0.0000%	0	0.0000%	0	0.0000%	0
60	392.000	Transportation Equipment	0	0.0000%	0	0.0000%	0	0.0000%	0
61	393.000	Stores Equipment	63,532	5.5600%	3,532	0.0000%	0	5.5600%	3,532
62	394.000	Tools, Shop & Garage Equipment	2,265,907	6.5600%	148,643	0.0000%	0	6.5600%	148,643
63	395.000	Laboratory Equipment	1,723,433	4.0000%	68,937	0.0000%	0	4.0000%	68,937
64	396.000	Power Operated Equipment	0	0.0000%	0	0.0000%	0	0.0000%	0
65	397.000	Communication Equipment	5,494,828	6.2500%	343,427	0.0000%	0	6.2500%	343,427
66	398.000	Miscellaneous Equipment	118,181	5.0000%	5,919	0.0000%	0	5.0000%	5,919
67		<b>Total</b>	<b>\$18,523,895</b>		<b>\$797,297</b>		<b>\$0</b>		<b>\$797,297</b>
		<b>General Common Plant</b>							
68	389.010	Land & Land Rights	\$365,318	0.0000%	\$0	0.0000%	\$0	0.0000%	\$0
69	389.020	Land & Land Rights	0	0.0000%	0	0.0000%	0	0.0000%	0
70	390.000	Structures and Improvements	13,644,315	2.4400%	332,921	0.0000%	0	2.4400%	332,921
71	390.010	Structures and Improvements-Leased	617,866	0.0000%	0	0.0000%	0	0.0000%	0
72	391.000	Office Furniture & Equipment-Other	5,863,605	7.3100%	428,630	0.0000%	0	7.3100%	428,630
73	391.020	Off Furn & Equip.-Computer	14,756,112	0.0000%	0	0.0000%	0	0.0000%	0
74	391.010	Off Furn & Equip.-Computer-New	18,372,629	11.1100%	2,041,199	0.0000%	0	11.1100%	2,041,199
75	392.010	Trans Equip Car Small	3,510,340	10.5600%	370,692	0.0000%	0	10.5600%	370,692
76	392.020	Trans Equip Car Medium	184,588	10.5600%	19,492	0.0000%	0	10.5600%	19,492
77	392.030	Trans Equip	137,479	5.0000%	6,874	0.0000%	0	5.0000%	6,874
78	392.040	Trans Equip - Truck - Light	3,327,190	10.5600%	351,351	0.0000%	0	10.5600%	351,351
79	392.050	Trans Equip - Truck - Heavy	5,416,411	7.3100%	395,940	0.0000%	0	7.3100%	395,940
80	392.060	Trans Equip - Trailer	814,466	6.0000%	48,868	0.0000%	0	6.0000%	48,868
81	393.000	Stores Equipment	20,919	5.5600%	1,163	0.0000%	0	5.5600%	1,163
82	396.070	Power Operated Equip - Short Life	1,518,181	12.8600%	195,238	0.0000%	0	12.8600%	195,238
83	396.080	Power Operated Equipment - Long Life	2,961,786	6.3300%	187,481	0.0000%	0	6.3300%	187,481
84	397.000	Communications Equipment	3,627,289	5.5000%	199,501	0.0000%	0	5.5000%	199,501
85	398.000	Miscellaneous Equipment	192,891	5.5600%	10,725	0.0000%	0	5.5600%	10,725
86		<b>Total</b>	<b>\$75,331,385</b>		<b>\$4,590,075</b>		<b>\$0</b>		<b>\$4,590,075</b>
87		<b>Total Depreciation Expense</b>	<b>\$948,794,214</b>		<b>\$39,443,027</b>		<b>\$809,355</b>		<b>\$40,252,382</b>

**Service List for  
Case No. ER-2001-672 and EC-2002-265  
Verified: January 25, 2002, (ccl)**

**Office of the Public Counsel  
P. O. Box 7800  
Jefferson City, MO 65102**

**James C. Swearengen  
Brydon, Swearengen & England, P.C.  
P. O. Box 456  
Jefferson City, MO 65102-0456**

**Duncan E. Kincheloe, Attorney  
2407 West Ash Street  
Columbia, MO 65203**

**Capt. Robert C. Cottrell, Jr.  
AFLSA/ULT  
Utility Litigation Team  
139 Barnes Drive, Suite 1  
Tyndall AFB, FL 32403-5319**

**Dean L. Cooper  
Brydon, Swearengen & England, P.C.  
P. O. Box 456  
Jefferson City, MO 65102-0456**

**Stuart W. Conrad  
Finnegan, Conrad & Peterson, L.C.  
3100 Broadway, Suite 1209  
1209 Penntower Office Bldg.  
Kansas City, MO 64111**

**Capt. Sloan M. Pye  
509 BW/JA  
509 Sprit Blvd., Suite 203  
Whiteman AFB, MO 65305-5058**

**Mark W. Comley  
Newman, Comley & Ruth, P.C.  
601 Monroe Street, Suite 301  
Jefferson City, MO 65102-0537**

**Jeremiah D. Finnegan  
Finnegan, Conrad & Peterson, L.C.  
3100 Broadway, Suite 1209  
1209 Penntower Office Bldg.  
Kansas City, MO 64111**