

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
File No.: *ER-2010-0356*
Date Testimony Prepared: *November 17, 2010*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

COST OF SERVICE

STAFF ACCOUNTING SCHEDULES

TEST YEAR ENDED DECEMBER 31, 2009
UPDATED JUNE 30, 2010
ESTIMATED TRUE-UP DECEMBER 31, 2010

Great Plains Energy, Inc.
KCP&L GREATER MISSOURI OPERATIONS COMPANY
LP AND MPS

FILE NO. ER-2010-0356

Jefferson City, Missouri
November 17, 2010

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
File No: ER-2010-0356
Date Prepared: November 17, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

EMS - Estimated True-Up Case

STAFF ACCOUNTING SCHEDULES

MISSOURI PUBLIC SERVICE - ELECTRIC

**Great Plains Energy Incorporated
Greater Missouri Operations (GMO)
Test Year Ending December 31, 2009
Updated Through June 30, 2010
True-Up Through December 31, 2010**

FILE NO. ER-2010-0356

Jefferson City, Missouri

November 17, 2010

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.74% Return	<u>C</u> 7.98% Return	<u>D</u> 8.22% Return
1	Net Orig Cost Rate Base	\$1,181,190,967	\$1,181,190,967	\$1,181,190,967
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$91,388,745	\$94,223,603	\$97,058,462
4	Net Income Available	\$106,262,803	\$106,262,803	\$106,262,803
5	Additional Net Income Required	-\$14,874,058	-\$12,039,200	-\$9,204,341
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,873,850	\$7,640,185	\$9,406,520
8	Current Income Tax Available	\$15,141,531	\$15,141,531	\$15,141,531
9	Additional Current Tax Required	-\$9,267,681	-\$7,501,346	-\$5,735,011
10	Revenue Requirement	-\$24,141,739	-\$19,540,546	-\$14,939,352
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$25,000,000	\$25,000,000	\$25,000,000
12	Gross Revenue Requirement	<u>\$858,261</u>	<u>\$5,459,454</u>	<u>\$10,060,648</u>

Missouri Public Service - Electric
Case No. ER-2010-0356
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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		\$2,058,904,599
2	Less Accumulated Depreciation Reserve		\$716,019,905
3	Net Plant In Service		<u>\$1,342,884,694</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$5,592,008
6	Materials and Supplies		\$27,243,517
7	Emission Allowances		\$3,107,111
8	Prepayments - MPS		\$1,574,793
9	Fuel Inventory-Oil & Other		\$12,210,594
10	Fuel Inventory-Coal		\$16,417,366
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$696,938
13	Vintage 1 DSM Costs		\$809,045
14	Vintage 2 DSM Costs		\$8,263,965
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$27,082
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$366,340
17	Deferred Income Tax-Crossroads		\$6,012,968
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$71,137,711</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	4.2521%	\$280,750
21	State Tax Offset	4.2521%	\$44,118
22	City Tax Offset	4.2521%	\$0
23	Interest Expense Offset	15.4630%	\$6,518,691
24	Customer Advances		\$5,261,606
25	Customer Deposits		\$5,607,729
26	Deferred Income Taxes-Depreciation		\$198,342,295
27	Deferred Income Taxes on 1990 AAO		\$9,925
28	Deferred Income Taxes on 1992 AAO		\$139,901
29	Deferred Income Tax - Prudent Turbines 4 and 5		\$16,626,423
30	TOTAL SUBTRACT FROM NET PLANT		<u>\$232,831,438</u>
31	Total Rate Base		<u><u>\$1,181,190,967</u></u>

Missouri Public Service - Electric
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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	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$606,337	P-3	\$0	\$606,337	99.5400%	\$0	\$603,548
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$21,901,183	P-4	-\$21,901,183	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$135,315	P-5	\$0	\$135,315	99.5400%	\$0	\$134,693
6		TOTAL PLANT INTANGIBLE	\$22,664,499		-\$21,901,183	\$763,316		\$0	\$759,799
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,732,616	P-11	\$0	\$39,732,616	99.5400%	\$0	\$39,549,846
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$260,718,920	P-12	\$0	\$260,718,920	99.5400%	\$0	\$259,519,613
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,593,140	P-14	\$0	\$60,593,140	99.5400%	\$0	\$60,314,412
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,746,259	P-15	\$0	\$15,746,259	99.5400%	\$0	\$15,673,826
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$927,924	P-16	\$0	\$927,924	99.5400%	\$0	\$923,656
17		TOTAL STEAM PRODUCTION - SIBLEY	\$386,029,385		\$0	\$386,029,385		\$0	\$384,253,650
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$0	\$355,442
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,931,484	P-20	\$0	\$18,931,484	99.5400%	\$0	\$18,844,399
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$61,564,056	P-21	-\$4,831,649	\$56,732,407	99.5400%	\$0	\$56,471,438
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,504,853	P-22	\$0	\$42,504,853	99.5400%	\$0	\$42,309,331
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,169,342	P-23	\$0	\$19,169,342	99.5400%	\$0	\$19,081,163
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,779,764	P-24	\$0	\$6,779,764	99.5400%	\$0	\$6,748,577
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,705,540	\$1,705,540	99.5400%	\$0	\$1,697,695
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,889,407	P-26	\$0	\$1,889,407	99.5400%	\$0	\$1,880,716
27		TOTAL STEAM PROD. JEFFREY	\$151,195,991		-\$3,126,109	\$148,069,882		\$0	\$147,388,761
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$10,279,049	P-35	-\$6,684,641	\$3,594,408	99.5400%	\$0	\$3,577,874
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$24,213,275	P-36	-\$13,856,776	\$10,356,499	99.5400%	\$0	\$10,308,859
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$303,453	P-37	-\$140,088	\$163,365	99.5400%	\$0	\$162,614
38	315.000	Steam Prod Access Equip- Iatan Com	\$342,127	P-38	-\$80,117	\$262,010	99.5400%	\$0	\$260,805
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$35,137,904		-\$20,761,622	\$14,376,282		\$0	\$14,310,152
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$85,938	\$85,938	99.5400%	\$0	\$85,543
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$10,551,400	\$10,551,400	99.5400%	\$0	\$10,502,864
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$74,805,282	\$74,805,282	99.5400%	\$0	\$74,461,178
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$9,704,390	\$9,704,390	99.5400%	\$0	\$9,659,750
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	P-45	\$3,306,899	\$3,306,899	99.5400%	\$0	\$3,291,687
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$364,610	\$364,610	99.5400%	\$0	\$362,933
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$98,818,519	\$98,818,519		\$0	\$98,363,955
48		TOTAL STEAM PRODUCTION	\$572,363,280		\$74,930,788	\$647,294,068		\$0	\$644,316,518
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							

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52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0	\$935,801	99.5400%	\$0	\$931,496
59	344.000	Other Prod. Generators Elec - Nevada	\$611,711	P-59	\$0	\$611,711	99.5400%	\$0	\$608,897
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$480,423	P-60	\$0	\$480,423	99.5400%	\$0	\$478,213
61		TOTAL OTHER PROD - NEVADA	\$3,129,334		\$0	\$3,129,334		\$0	\$3,114,938
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures Elec - RG	\$1,288,827	P-64	\$0	\$1,288,827	99.5400%	\$0	\$1,282,898
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66	343.000	Other Prod. Prime Movers - RG	\$5,336,928	P-66	\$0	\$5,336,928	99.5400%	\$0	\$5,312,378
67	344.000	Other Prod. Generators Elec - RG	\$6,553,175	P-67	\$0	\$6,553,175	99.5400%	\$0	\$6,523,030
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,339,138	P-68	\$0	\$1,339,138	99.5400%	\$0	\$1,332,978
69	346.000	Other Prod. Misc Plt Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,225		\$0	\$14,992,225		\$0	\$14,923,260
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73	341.000	Other Prod. Structures - GW	\$2,836,854	P-73	\$0	\$2,836,854	99.5400%	\$0	\$2,823,804
74	342.000	Other Prod. Fuel Holders - GW	\$3,540,008	P-74	\$0	\$3,540,008	99.5400%	\$0	\$3,523,724
75	343.000	Other Prod. Prime Movers - GW	\$34,821,270	P-75	\$0	\$34,821,270	99.5400%	\$0	\$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,613,047	P-76	\$0	\$8,613,047	99.5400%	\$0	\$8,573,427
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,220	P-78	\$0	\$3,220	99.5400%	\$0	\$3,205
79		TOTAL OTHER PROD GREENWOOD	\$56,827,391		\$0	\$56,827,391		\$0	\$56,565,984
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,844,427	P-82	\$0	\$10,844,427	99.5400%	\$0	\$10,794,543
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,679,884	P-84	\$0	\$68,679,884	99.5400%	\$0	\$68,363,957
85	344.000	Other Prod. Generators - SH	\$17,303,656	P-85	\$0	\$17,303,656	99.5400%	\$0	\$17,224,059
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87	346.000	Other Prod. Misc Pwr Plt - SH	\$156,879	P-87	\$0	\$156,879	99.5400%	\$0	\$156,157
88		TOTAL OTHER PROD SOUTH HARPER	\$119,173,267		\$0	\$119,173,267		\$0	\$118,625,071
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	\$0	\$5,118,376
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	\$0	\$2,093,042
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	\$0	\$36,088,326
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	\$0	\$9,174,885
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	\$0	\$9,404,429
96	346.000	Other Prod. Misc Pwr Plt.	\$0	P-96	\$66,435	\$66,435	99.5400%	\$0	\$66,129
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,945,187
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$427,390	P-99	-\$427,390	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$8,337,618	P-100	-\$8,337,618	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$2,449,833	P-101	-\$2,449,833	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$73,500,109	P-102	-\$73,500,109	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$18,552,669	P-103	-\$18,552,669	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$11,555,555	P-104	-\$11,555,555	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$4,157,869	P-105	-\$4,157,869	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$118,981,043		-\$118,981,043	\$0		\$0	\$0

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107		TOTAL OTHER PRODUCTION	\$313,103,260		-\$56,749,592	\$256,353,668		\$0	\$255,174,440
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production- Salvage & Removal Retirements not classified.	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
111		TOTAL PRODUCTION PLANT	\$885,466,540		\$18,181,196	\$903,647,736		\$0	\$899,490,958
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$2,267,317	P-113	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
114	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-114	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
115	352.000	Transmission Structures and Imp.	\$7,615,551	P-115	\$0	\$7,615,551	99.5400%	\$0	\$7,580,519
116	353.000	Transmission Station Equip	\$98,314,639	P-116	\$505,813	\$98,820,452	99.5400%	\$0	\$98,365,878
117	353.000	Trans. Station Equip. Iatan Common	\$1,189,318	P-117	-\$659,210	\$530,108	99.5400%	\$0	\$527,670
118	353.003	Transmission Station Equipment Common	\$443,392	P-118	\$0	\$443,392	99.5400%	\$0	\$441,352
119	354.000	Transmission Towers and Fixtures	\$323,639	P-119	\$0	\$323,639	99.5400%	\$0	\$322,150
120	355.000	Transmission Poles and Fixtures	\$77,160,782	P-120	\$0	\$77,160,782	99.5400%	\$0	\$76,805,842
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$942,516	P-121	-\$609,818	\$332,698	99.5400%	\$0	\$331,168
122	356.000	Transmission Overhead Cond & Devices	\$49,426,170	P-122	\$0	\$49,426,170	99.5400%	\$0	\$49,198,810
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$771,150	P-123	-\$498,942	\$272,208	99.5400%	\$0	\$270,956
124	358.000	Transmission Underground Cond & Dev.	\$58,426	P-124	\$0	\$58,426	99.5400%	\$0	\$58,157
125		TOTAL TRANSMISSION PLANT	\$251,010,992		-\$1,262,157	\$249,748,835		\$0	\$248,599,990
126		DISTRIBUTION PLANT							
127	360.000	Distribution Land Electric	\$4,937,259	P-127	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
128	360.010	Distribution Depreciable Land Rights	\$274,734	P-128	\$0	\$274,734	99.5520%	\$0	\$273,503
129	360.020	Distribution Land Leased	\$22,228	P-129	\$0	\$22,228	99.5520%	\$0	\$22,128
130	361.000	Distribution Structures & Improvements	\$8,473,076	P-130	\$0	\$8,473,076	99.5520%	\$0	\$8,435,117
131	362.000	Distribution Station Equipment	\$114,042,761	P-131	\$0	\$114,042,761	99.5520%	\$0	\$113,531,849
132	364.000	Distribution Poles, Tower, & Fixtures	\$142,777,525	P-132	\$0	\$142,777,525	99.5520%	\$0	\$142,137,882
133	365.000	Distribution Overhead Conductor	\$102,143,224	P-133	\$0	\$102,143,224	99.5520%	\$0	\$101,685,622
134	366.000	Distribution Underground Circuit	\$42,273,161	P-134	\$0	\$42,273,161	99.5520%	\$0	\$42,083,777
135	367.000	Distribution Underground Conductors	\$105,391,839	P-135	\$0	\$105,391,839	99.5520%	\$0	\$104,919,684
136	368.000	Distribution Line Transformers	\$155,599,371	P-136	\$0	\$155,599,371	99.5520%	\$0	\$154,902,286
137	369.010	Distribution Services Overhead	\$15,596,229	P-137	\$0	\$15,596,229	99.5520%	\$0	\$15,526,358
138	369.020	Distribution Services Underground	\$49,549,927	P-138	\$0	\$49,549,927	99.5520%	\$0	\$49,327,943
139	370.000	Distribution Meters Electric	\$26,403,164	P-139	\$0	\$26,403,164	99.5520%	\$0	\$26,284,878
140	370.010	Distribution Meters PURPA	\$2,038,114	P-140	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
141	371.000	Distribution Cust Prem Install	\$15,034,486	P-141	\$0	\$15,034,486	99.5520%	\$0	\$14,967,132
142	373.000	Distribution Street Light and Traffic Signal	\$31,340,564	P-142	\$0	\$31,340,564	99.5520%	\$0	\$31,200,158
143		TOTAL DISTRIBUTION PLANT	\$815,897,662		\$0	\$815,897,662		\$0	\$812,242,440
144		GENERAL PLANT							
145	389.000	General Land Electric	\$977,543	P-145	\$0	\$977,543	99.5450%	\$0	\$973,095
146	390.000	General Structures & Improv. Electric	\$17,794,933	P-146	\$0	\$17,794,933	99.5450%	\$0	\$17,713,966
147	391.000	General Office Furniture & Equipment	\$2,018,792	P-147	-\$10,859	\$2,007,933	99.5450%	\$0	\$1,998,797
148	391.020	General Office Furniture - Computer	\$2,036,708	P-148	\$0	\$2,036,708	99.5450%	\$0	\$2,027,441
149	391.040	General Office Furniture - Software	\$549,734	P-149	\$0	\$549,734	99.5450%	\$0	\$547,233
150	392.000	General Transportation Equip Autos	\$91,091	P-150	\$0	\$91,091	99.5450%	\$0	\$90,677
151	392.010	General Transportation Equip Light Trucks	\$890,461	P-151	\$0	\$890,461	99.5450%	\$0	\$886,409
152	392.020	General Trans Equip Heavy Trucks	\$6,452,458	P-152	\$0	\$6,452,458	99.5450%	\$0	\$6,423,099
153	392.040	General Trans Equip Trailers	\$713,552	P-153	\$0	\$713,552	99.5450%	\$0	\$710,305
154	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-154	\$0	\$5,043,943	99.5450%	\$0	\$5,020,993
155	393.000	General Stores Equipment	\$83,573	P-155	\$0	\$83,573	99.5450%	\$0	\$83,193
156	394.000	General Tools Electric	\$4,225,646	P-156	\$0	\$4,225,646	99.5450%	\$0	\$4,206,419
157	395.000	General Laboratory Equipment	\$2,251,565	P-157	\$0	\$2,251,565	99.5450%	\$0	\$2,241,320
158	396.000	General Power Operated Equipment	\$3,729,607	P-158	\$0	\$3,729,607	99.5450%	\$0	\$3,712,637
159	397.000	General Communication Equipment	\$13,402,707	P-159	\$0	\$13,402,707	99.5450%	\$0	\$13,341,725
160	398.000	General Misc. Equipment	\$169,253	P-160	\$0	\$169,253	99.5450%	\$0	\$168,483
161		TOTAL GENERAL PLANT	\$60,431,566		-\$10,859	\$60,420,707		\$0	\$60,145,792
162		RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG							

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
163		Trans, Distrib, General, and Intangible Retirements not classified.	\$0	P-163	\$0	\$0	100.0000%	\$0	\$0
164		TOTAL RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG	\$0		\$0	\$0		\$0	\$0
165		ECORP PLANT							
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$223,516	P-166	\$0	\$223,516	99.5450%	\$0	\$222,499
167	389.000	General Land Electric - Raytown	\$28,924	P-167	\$0	\$28,924	99.5450%	\$0	\$28,792
168	390.000	General Structures & Impr- Raytown	\$8,564,463	P-168	\$0	\$8,564,463	99.5450%	\$0	\$8,525,495
169	390.050	General Struct. Leasehold Improvements	\$0	P-169	\$0	\$0	99.5450%	\$0	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$995,911	P-170	\$0	\$995,911	99.5450%	\$0	\$991,380
171	391.000	General Office Furn. - Raytown	\$2,160,833	P-171	\$0	\$2,160,833	99.5450%	\$0	\$2,151,001
172	391.020	General Office Furniture-Computer-ECORP	\$4,914,943	P-172	\$0	\$4,914,943	99.5450%	\$0	\$4,892,580
173	391.020	General Office Furn. Comp. - Raytown	\$2,498,532	P-173	\$0	\$2,498,532	99.5450%	\$0	\$2,487,164
174	391.040	General Office Furniture Software	\$16,090,724	P-174	\$0	\$16,090,724	99.5450%	\$0	\$16,017,511
175	391.040	General Office Furn Software - Raytown	\$1,419,222	P-175	\$0	\$1,419,222	99.5450%	\$0	\$1,412,765
176	392.020	General Trans. Heavy Trucks - Elec	\$0	P-176	\$0	\$0	99.5450%	\$0	\$0
177	392.040	General Trans. Trailers - Electric	\$0	P-177	\$0	\$0	99.5450%	\$0	\$0
178	393.000	General Stores Equipment- Electric	\$7,806	P-178	\$0	\$7,806	99.5450%	\$0	\$7,770
179	394.000	General Tools - Electric	\$17,783	P-179	\$0	\$17,783	99.5450%	\$0	\$17,702
180	395.000	General Laboratory Equipment - ECORP	\$0	P-180	\$0	\$0	99.5450%	\$0	\$0
181	396.000	General Power Operated Equip Electric	\$16,689	P-181	\$0	\$16,689	99.5450%	\$0	\$16,613
182	397.000	General Communication Equipment Elec	\$673,271	P-182	\$0	\$673,271	99.5450%	\$0	\$670,208
183	397.000	General Communication - Raytown	\$169,729	P-183	\$0	\$169,729	99.5450%	\$0	\$168,957
184	398.000	General Miscellaneous Equipment Elec	\$18,548	P-184	\$0	\$18,548	99.5450%	\$0	\$18,464
185	398.000	General Misc. Equip. - Raytown	\$36,887	P-185	\$0	\$36,887	99.5450%	\$0	\$36,719
186		TOTAL ECORP PLANT	\$37,837,781		\$0	\$37,837,781		\$0	\$37,665,620
187		TOTAL PLANT IN SERVICE	\$2,073,309,040		-\$4,993,003	\$2,068,316,037		\$0	\$2,058,904,599

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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
P-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$21,901,183		\$0	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		-\$4,831,649		\$0
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,831,649		\$0	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,705,540		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production (Majors)		\$1,705,540		\$0	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$6,684,641		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$10,279,049		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$3,396,948		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$197,460		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$13,856,776		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$24,213,275		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$9,783,210		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$573,289		\$0	
P-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$140,088		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$303,453		\$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
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$151,000		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$12,365		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		-\$80,117		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$342,127		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$256,633		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$5,377		\$0	
P-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$85,938		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$946		\$0	
	2. To include 53MW of Iatan 2 Plant (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-Iatan 2	311.000		\$10,551,400		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$896,781		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$11,448,181		\$0	
P-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$74,805,282		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$6,490,753		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$81,296,035		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$9,704,390		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$842,529		\$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
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$10,546,919		\$0	
P-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$3,306,899		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$298,152		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$3,605,051		\$0	
P-46	Steam Production-Misc Power Plant Equipment	316.000		\$364,610		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$32,375		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$396,985		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	
P-93	Other Prod. Prime Movers	343.000		\$36,255,099		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
P-94	Other Prod. Generators	344.000		\$9,217,285		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$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-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
P-99	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-100	Other Prod. Structures - Crossroads	341.000		-\$8,337,618		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$8,337,618		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$2,449,833		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,449,833		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$73,500,109		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$73,500,109		\$0	
P-103	Other Prod. Generators - Crossroads	344.000		-\$18,552,669		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$18,552,669		\$0	
P-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$11,555,555		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$11,555,555		\$0	
P-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$4,157,869		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,157,869		\$0	
P-116	Transmission Station Equip	353.000		\$505,813		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production (Majors)		-\$1,705,540		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
P-117	Trans. Station Equip. Iatan Common	353.000		-\$659,210		\$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 remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$1,189,318		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$529,297		\$0	
	3. To include latan Construction audit adjustments. (Hyneman)		\$811		\$0	
P-121	Trans. Poles & Fixtures - latan Common	355.000		-\$609,818		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$332,698		\$0	
P-123	Trans. OH Cond. & Dev.- latan Common	356.000		-\$498,942		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$272,208		\$0	
P-147	General Office Furniture & Equipment	391.000		-\$10,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	
Total Plant Adjustments				-\$4,993,003		\$0

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Depreciation Expense

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	Intangible Plant Organization Electric	\$21,558	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,548	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$0	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$134,693	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$759,799		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,549,846	1.8500%	\$731,672
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$259,519,613	2.8900%	\$7,500,117
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.8900%	\$227,657
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,314,412	2.8700%	\$1,731,024
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,673,826	2.2000%	\$344,824
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$923,656	2.6900%	\$24,846
17		TOTAL STEAM PRODUCTION - SIBLEY	\$384,253,650		\$10,560,140
18		STEAM PROD. JEFFREY			
19	310.000	Steam Production Land - Elec - Jeffrey	\$355,442	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,844,399	1.8500%	\$348,621
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$56,471,438	2.8900%	\$1,632,025
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,309,331	2.8900%	\$1,222,740
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,081,163	2.8700%	\$547,629
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,748,577	2.2000%	\$148,469
25	315.000	Steam Prod - Jeffrey GSU's	\$1,697,695	2.2000%	\$37,349
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,880,716	2.6900%	\$50,591
27		TOTAL STEAM PROD. JEFFREY	\$147,388,761		\$3,987,424
28		STEAM PRODUCTION - IATAN 1			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8500%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.8900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.8700%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.2000%	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Prod. Struct. - Iatan Common	\$3,577,874	1.8500%	\$66,191
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$10,308,859	2.8900%	\$297,926
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$162,614	2.8700%	\$4,667
38	315.000	Steam Prod Access Equip- Iatan Com	\$260,805	2.2000%	\$5,738

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$14,310,152		\$374,522
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$85,543	0.0000%	\$0
42	311.000	Steam Production-Structures-Iatan 2	\$10,502,864	2.0800%	\$218,460
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$74,461,178	2.3300%	\$1,734,945
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$9,659,750	2.1300%	\$205,753
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$3,291,687	2.3300%	\$76,696
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$362,933	2.7000%	\$9,799
47		TOTAL STEAM PRODUCTION - IATAN 2	\$98,363,955		\$2,245,653
48		TOTAL STEAM PRODUCTION	\$644,316,518		\$17,167,739
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	2.4400%	\$18,061
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.4000%	\$40,986
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.0000%	\$18,267
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	3.1300%	\$14,968
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$97,471
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,282,898	1.7500%	\$22,451
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	2.4400%	\$10,754
66	343.000	Other Prod. Prime Movers - RG	\$5,312,378	4.4000%	\$233,745
67	344.000	Other Prod. Generators Elec - RG	\$6,523,030	3.0000%	\$195,691
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.4400%	\$32,525
69	346.000	Other Prod. Misc Plt Eq - RG	\$19,908	3.1300%	\$623
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,260		\$495,789
71		OTHER PROD GREENWOOD			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	2.4400%	\$85,979
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.4000%	\$1,525,088
76	344.000	Other Prod. Generators - GW	\$8,573,427	3.0000%	\$257,203
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.4400%	\$164,655
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,205	3.1300%	\$100
79		TOTAL OTHER PROD GREENWOOD	\$56,565,984		\$2,082,442
80		OTHER PROD SOUTH HARPER			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,794,543	1.7500%	\$188,905
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	2.4400%	\$97,263
84	343.000	Other Prod. Prime Movers - SH	\$68,363,957	4.4000%	\$3,008,014
85	344.000	Other Prod. Generators - SH	\$17,224,059	3.0000%	\$516,722
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.4400%	\$416,509
87	346.000	Other Prod. Misc Pwr Plt - SH	\$156,157	3.1300%	\$4,888
88		TOTAL OTHER PROD SOUTH HARPER	\$118,625,071		\$4,232,301
89		OTHER PROD-PRUDENT TURBINES 4 AND 5			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Strctures	\$5,118,376	1.7500%	\$89,572
92	342.000	Other Prod. Fuel Holders	\$2,093,042	2.4400%	\$51,070
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.4000%	\$1,587,886
94	344.000	Other Prod. Generators	\$9,174,885	3.0000%	\$275,247
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.4400%	\$229,468
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.1300%	\$2,070
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$61,945,187		\$2,235,313
98		OTHER PROD - CROSSROADS			
99	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0
100	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$0	2.4400%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.4000%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.0000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.4400%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.1300%	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
107		TOTAL OTHER PRODUCTION	\$255,174,440		\$9,143,316
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
109		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS- PRODUCTION	\$0		\$0
111		TOTAL PRODUCTION PLANT	\$899,490,958		\$26,311,055
112		TRANSMISSION PLANT			
113	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
114	350.040	Transmission Depreciable Land Rights	\$12,440,601	0.00%	\$0
115	352.000	Transmission Structures and Imp.	\$7,580,519	1.75%	\$132,659
116	353.000	Transmission Station Equip	\$98,365,878	1.89%	\$1,859,115
117	353.000	Trans. Station Equip. Iatan Common	\$527,670	1.8900%	\$9,973
118	353.003	Transmission Station Equipment Common	\$441,352	1.8900%	\$8,342
119	354.000	Transmission Towers and Fixtures	\$322,150	2.18%	\$7,023
120	355.000	Transmission Poles and Fixtures	\$76,805,842	3.02%	\$2,319,536
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$331,168	3.0200%	\$10,001
122	356.000	Transmission Overhead Cond & Devices	\$49,198,810	2.42%	\$1,190,611
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$270,956	2.4200%	\$6,557
124	358.000	Transmission Underground Cond & Dev.	\$58,157	2.00%	\$1,163
125		TOTAL TRANSMISSION PLANT	\$248,599,990		\$5,544,980
126		DISTRIBUTION PLANT			
127	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
128	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
129	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
130	361.000	Distribution Structures & Improvements	\$8,435,117	1.75%	\$147,615
131	362.000	Distribution Station Equipment	\$113,531,849	2.20%	\$2,497,701
132	364.000	Distribution Poles, Tower, & Fixtures	\$142,137,882	3.73%	\$5,301,743
133	365.000	Distribution Overhead Conductor	\$101,685,622	2.32%	\$2,359,106
134	366.000	Distribution Underground Circuit	\$42,083,777	2.00%	\$841,676
135	367.000	Distribution Underground Conductors	\$104,919,684	2.30%	\$2,413,153
136	368.000	Distribution Line Transformers	\$154,902,286	3.29%	\$5,096,285
137	369.010	Distribution Services Overhead	\$15,526,358	3.50%	\$543,423
138	369.020	Distribution Services Underground	\$49,327,943	3.29%	\$1,622,889
139	370.000	Distribution Meters Electric	\$26,284,878	2.33%	\$612,438
140	370.010	Distribution Meters PURPA	\$2,028,983	6.25%	\$126,811
141	371.000	Distribution Cust Prem Install	\$14,967,132	4.14%	\$619,639
142	373.000	Distribution Street Light and Traffic Signal	\$31,200,158	3.9800%	\$1,241,766
143		TOTAL DISTRIBUTION PLANT	\$812,242,440		\$23,424,245
144		GENERAL PLANT			
145	389.000	General Land Electric	\$973,095	0.00%	\$0
146	390.000	General Structures & Improv. Electric	\$17,713,966	2.44%	\$432,221
147	391.000	General Office Furniture & Equipment	\$1,998,797	4.17%	\$83,350
148	391.020	General Office Furniture - Computer	\$2,027,441	12.50%	\$253,430

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
149	391.040	General Office Furniture - Software	\$547,233	11.11%	\$60,798
150	392.000	General Transportation Equip Autos	\$90,677	10.00%	\$9,068
151	392.010	General Transportation Equip Light Trucks	\$886,409	10.00%	\$88,641
152	392.020	General Trans Equip Heavy Trucks	\$6,423,099	7.50%	\$481,732
153	392.040	General Trans Equip Trailers	\$710,305	5.29%	\$37,575
154	392.050	General Trans Equip Medium Trucks	\$5,020,993	9.00%	\$451,889
155	393.000	General Stores Equipment	\$83,193	3.70%	\$3,078
156	394.000	General Tools Electric	\$4,206,419	3.68%	\$154,796
157	395.000	General Laboratory Equipment	\$2,241,320	3.43%	\$76,877
158	396.000	General Power Operated Equipment	\$3,712,637	4.07%	\$151,104
159	397.000	General Communication Equipment	\$13,341,725	3.70%	\$493,644
160	398.000	General Misc. Equipment	\$168,483	5.00%	\$8,424
161		TOTAL GENERAL PLANT	\$60,145,792		\$2,786,627
162		RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG			
163		Trans, Distrib, General, and Intangible Retirements not classified.	\$0	0.0000%	\$0
164		TOTAL RETIREMENT WORK IN PROGRESS- TRANS, DISTRIB, GENERAL, AND INTANG	\$0		\$0
165		ECORP PLANT			
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$222,499	0.0000%	\$0
167	389.000	General Land Electric - Raytown	\$28,792	0.0000%	\$0
168	390.000	General Structures & Impr- Raytown	\$8,525,495	2.2200%	\$189,266
169	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$991,380	4.1700%	\$41,341
171	391.000	General Office Furn. - Raytown	\$2,151,001	4.1700%	\$89,697
172	391.020	General Office Furniture-Computer-ECORP	\$4,892,580	12.5000%	\$611,573
173	391.020	General Office Furn. Comp. - Raytown	\$2,487,164	12.5000%	\$310,896
174	391.040	General Office Furniture Software	\$16,017,511	11.1100%	\$1,779,545
175	391.040	General Office Furn Software - Raytown	\$1,412,765	11.1100%	\$156,958
176	392.020	General Trans. Heavy Trucks - Elec	\$0	0.0000%	\$0
177	392.040	General Trans. Trailers - Electric	\$0	0.0000%	\$0
178	393.000	General Stores Equipment- Electric	\$7,770	0.0000%	\$0
179	394.000	General Tools - Electric	\$17,702	3.5700%	\$632
180	395.000	General Laboratory Equipment - ECORP	\$0	0.0000%	\$0
181	396.000	General Power Operated Equip Electric	\$16,613	0.0000%	\$0
182	397.000	General Communication Equipment Elec	\$670,208	3.7000%	\$24,798
183	397.000	General Communication - Raytown	\$168,957	3.7000%	\$6,251
184	398.000	General Miscellaneous Equipment Elec	\$18,464	4.1700%	\$770
185	398.000	General Misc. Equip. - Raytown	\$36,719	4.1700%	\$1,531
186		TOTAL ECORP PLANT	\$37,665,620		\$3,213,258
187		Total Depreciation	\$2,058,904,599		\$61,280,165

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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
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$8,285	R-2	\$0	\$8,285	99.5130%	\$0	\$8,245
3	303.010	Miscellaneous Intangibles (Like 353)	\$9,563	R-3	\$0	\$9,563	99.5400%	\$0	\$9,519
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,106,472	R-4	-\$4,106,472	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$17,470	R-5	\$0	\$17,470	99.5400%	\$0	\$17,390
6		TOTAL PLANT INTANGIBLE	\$4,141,790		-\$4,106,472	\$35,318		\$0	\$35,154
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$27,819,323	R-11	\$0	\$27,819,323	99.5400%	\$0	\$27,691,354
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$87,125,150	R-12	\$0	\$87,125,150	99.5400%	\$0	\$86,724,374
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$338,185	R-13	\$0	\$338,185	99.5400%	\$0	\$336,629
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,283,980	R-14	\$0	\$33,283,980	99.5400%	\$0	\$33,130,874
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,299,999	R-15	\$0	\$11,299,999	99.5400%	\$0	\$11,248,019
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$476,232	R-16	\$0	\$476,232	99.5400%	\$0	\$474,041
17		TOTAL STEAM PRODUCTION - SIBLEY	\$160,342,869		\$0	\$160,342,869		\$0	\$159,605,291
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$0	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,004,679	R-20	\$0	\$16,004,679	99.5400%	\$0	\$15,931,057
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$43,713,701	R-21	\$0	\$43,713,701	99.5400%	\$0	\$43,512,618
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$726,925	R-22	\$0	\$726,925	99.5400%	\$0	\$723,581
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,228,412	R-23	\$0	\$8,228,412	99.5400%	\$0	\$8,190,561
24	315.000	Steam Prod Access Equip - Jeffrey	\$5,005,941	R-24	\$0	\$5,005,941	99.5400%	\$0	\$4,982,914
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$625,440	R-26	\$0	\$625,440	99.5400%	\$0	\$622,563
27		TOTAL STEAM PROD. JEFFREY	\$74,305,098		\$898,083	\$75,203,181		\$0	\$74,857,246
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	R-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$197,448	R-35	-\$122,193	\$75,255	99.5400%	\$0	\$74,909
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$548,445	R-36	-\$294,622	\$253,823	99.5400%	\$0	\$252,655
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$5,674	R-37	-\$2,159	\$3,515	99.5400%	\$0	\$3,499
38	315.000	Steam Prod Access Equip- Iatan Com	\$9,364	R-38	-\$1,395	\$7,969	99.5400%	\$0	\$7,932
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$760,931		-\$420,369	\$340,562		\$0	\$338,995
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$18,825	\$18,825	99.5400%	\$0	\$18,738
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$17,888	\$17,888	99.5400%	\$0	\$17,806
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$148,772	\$148,772	99.5400%	\$0	\$148,088
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$20,542	\$20,542	99.5400%	\$0	\$20,448
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$0	R-45	\$7,242	\$7,242	99.5400%	\$0	\$7,209
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$829	\$829	99.5400%	\$0	\$825
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$214,098	\$214,098		\$0	\$213,114
48		TOTAL STEAM PRODUCTION	\$235,408,898		\$691,812	\$236,100,710		\$0	\$235,014,646
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$58,604	R-56	\$0	\$58,604	99.5400%	\$0	\$58,334
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$242,583	R-57	\$0	\$242,583	99.5400%	\$0	\$241,467
58	343.000	Other Prod. Prime Movers - Nevada	\$373,384	R-58	\$0	\$373,384	99.5400%	\$0	\$371,666
59	344.000	Other Prod. Generators Elec - Nevada	\$423,112	R-59	\$0	\$423,112	99.5400%	\$0	\$421,166
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$337,000	R-60	\$0	\$337,000	99.5400%	\$0	\$335,450
61		TOTAL OTHER PROD - NEVADA	\$1,434,683		\$0	\$1,434,683		\$0	\$1,428,083
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$465,410	R-64	\$0	\$465,410	99.5400%	\$0	\$463,269
65	342.000	Other Prod. Fuel Holders Elec - RG	\$136,122	R-65	\$0	\$136,122	99.5400%	\$0	\$135,496
66	343.000	Other Prod. Prime Movers - RG	\$2,030,983	R-66	\$0	\$2,030,983	99.5400%	\$0	\$2,021,640
67	344.000	Other Prod. Generators Elec - RG	\$4,674,408	R-67	\$0	\$4,674,408	99.5400%	\$0	\$4,652,906
68	345.000	Other Prod. Access. Elec Eq - RG	\$879,775	R-68	\$0	\$879,775	99.5400%	\$0	\$875,728
69	346.000	Other Prod. Misc Plt Eq - RG	\$1,468	R-69	\$0	\$1,468	99.5400%	\$0	\$1,461
70		TOTAL OTHER PROD - RALPH GREEN	\$8,188,166		\$0	\$8,188,166		\$0	\$8,150,500
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$679,210	R-73	\$0	\$679,210	99.5400%	\$0	\$676,086
74	342.000	Other Prod. Fuel Holders - GW	\$1,382,240	R-74	\$0	\$1,382,240	99.5400%	\$0	\$1,375,882
75	343.000	Other Prod. Prime Movers - GW	\$8,520,211	R-75	\$0	\$8,520,211	99.5400%	\$0	\$8,481,018
76	344.000	Other Prod. Generators - GW	\$3,335,013	R-76	\$0	\$3,335,013	99.5400%	\$0	\$3,319,672
77	345.000	Other Prod. Access Eq - GW	\$2,178,742	R-77	\$0	\$2,178,742	99.5400%	\$0	\$2,168,720
78	346.000	Other Prod. Misc Pwr Plt - GW	\$15	R-78	\$0	\$15	99.5400%	\$0	\$15
79		TOTAL OTHER PROD GREENWOOD	\$16,095,431		\$0	\$16,095,431		\$0	\$16,021,393
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$810,498	R-82	\$0	\$810,498	99.5400%	\$0	\$806,770
83	342.000	Other Prod. Fuel Holders - SH	\$634,949	R-83	\$0	\$634,949	99.5400%	\$0	\$632,028
84	343.000	Other Prod. Prime Movers - SH	\$15,201,947	R-84	\$0	\$15,201,947	99.5400%	\$0	\$15,132,018
85	344.000	Other Prod. Generators - SH	\$3,228,385	R-85	\$0	\$3,228,385	99.5400%	\$0	\$3,213,534
86	345.000	Other Prod. Access Elec Eq - SH	\$2,159,258	R-86	\$0	\$2,159,258	99.5400%	\$0	\$2,149,325
87	346.000	Other Prod. Misc Pwr Plt - SH	\$19,889	R-87	\$0	\$19,889	99.5400%	\$0	\$19,798
88		TOTAL OTHER PROD SOUTH HARPER	\$22,054,926		\$0	\$22,054,926		\$0	\$21,953,473
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	100.0000%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	100.0000%	\$0	\$386,084
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	100.0000%	\$0	\$334,934
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	100.0000%	\$0	\$8,061,969
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	100.0000%	\$0	\$1,727,638
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	100.0000%	\$0	\$1,195,102
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	100.0000%	\$0	\$8,462
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		\$0	\$11,714,189
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$0	R-99	\$0	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$993,469	R-100	-\$993,469	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$515,430	R-101	-\$515,430	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$20,130,704	R-102	-\$20,130,704	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$4,767,341	R-103	-\$4,767,341	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$2,242,385	R-104	-\$2,242,385	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$1,010,680	R-105	-\$1,010,680	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$29,660,009		-\$29,660,009	\$0		\$0	\$0
107		TOTAL OTHER PRODUCTION	\$77,433,215		-\$17,945,820	\$59,487,395		\$0	\$59,267,638
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							

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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
109		Production- Salvage & Removal	-\$2,617,715	R-109	\$0	-\$2,617,715	99.5400%	\$0	-\$2,605,674
		Retirements not classified.							
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$2,617,715		\$0	-\$2,617,715		\$0	-\$2,605,674
111		TOTAL PRODUCTION PLANT	\$310,224,398		-\$17,254,008	\$292,970,390		\$0	\$291,676,610
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$0	R-113	\$0	\$0	99.5400%	\$0	\$0
114	350.040	Transmission Depreciable Land Rights	\$2,964,063	R-114	\$0	\$2,964,063	99.5400%	\$0	\$2,950,428
115	352.000	Transmission Structures and Imp.	\$1,723,271	R-115	\$0	\$1,723,271	99.5400%	\$0	\$1,715,344
116	353.000	Transmission Station Equip	\$32,917,911	R-116	-\$706,801	\$32,211,110	99.5400%	\$0	\$32,062,939
117	353.000	Trans. Station Equip. Iatan Common	\$11,460	R-117	-\$9,616	\$1,844	99.5400%	\$0	\$1,836
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$312,123	R-119	\$0	\$312,123	99.5400%	\$0	\$310,687
120	355.000	Transmission Poles and Fixtures	\$23,685,041	R-120	\$0	\$23,685,041	99.5400%	\$0	\$23,576,090
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$5,535	R-121	-\$1,523	\$4,012	99.5400%	\$0	\$3,994
122	356.000	Transmission Overhead Cond & Devices	\$22,371,389	R-122	\$0	\$22,371,389	99.5400%	\$0	\$22,268,481
123	356.000	Trans. OH Cond. & Dev. - Iatan Common	\$4,408	R-123	-\$1,809	\$2,599	99.5400%	\$0	\$2,587
124	358.000	Transmission Underground Cond & Dev.	\$50,438	R-124	\$0	\$50,438	99.5400%	\$0	\$50,206
125		TOTAL TRANSMISSION PLANT	\$84,045,639		-\$719,749	\$83,325,890		\$0	\$82,942,592
126		DISTRIBUTION PLANT							
127	360.000	Distribution Land Electric	\$0	R-127	\$0	\$0	99.5520%	\$0	\$0
128	360.010	Distribution Depreciable Land Rights	\$0	R-128	\$0	\$0	99.5520%	\$0	\$0
129	360.020	Distribution Land Leased	\$5,276	R-129	\$0	\$5,276	99.5520%	\$0	\$5,252
130	361.000	Distribution Structures & Improvements	\$1,950,636	R-130	\$0	\$1,950,636	99.5520%	\$0	\$1,941,897
131	362.000	Distribution Station Equipment	\$30,882,254	R-131	\$0	\$30,882,254	99.5520%	\$0	\$30,743,902
132	364.000	Distribution Poles, Tower, & Fixtures	\$70,958,533	R-132	\$0	\$70,958,533	99.5520%	\$0	\$70,640,639
133	365.000	Distribution Overhead Conductor	\$31,033,375	R-133	\$0	\$31,033,375	99.5520%	\$0	\$30,894,345
134	366.000	Distribution Underground Circuit	\$7,979,354	R-134	\$0	\$7,979,354	99.5520%	\$0	\$7,943,606
135	367.000	Distribution Underground Conductors	\$32,126,148	R-135	\$0	\$32,126,148	99.5520%	\$0	\$31,982,223
136	368.000	Distribution Line Transformers	\$59,965,712	R-136	\$0	\$59,965,712	99.5520%	\$0	\$59,697,066
137	369.010	Distribution Services Overhead	\$12,476,460	R-137	\$0	\$12,476,460	99.5520%	\$0	\$12,420,565
138	369.020	Distribution Services Underground	\$26,173,767	R-138	\$0	\$26,173,767	99.5520%	\$0	\$26,056,509
139	370.000	Distribution Meters Electric	\$13,238,666	R-139	\$0	\$13,238,666	99.5520%	\$0	\$13,179,357
140	370.010	Distribution Meters PURPA	\$2,488,923	R-140	\$0	\$2,488,923	99.5520%	\$0	\$2,477,773
141	371.000	Distribution Cust Prem Install	\$9,238,737	R-141	\$0	\$9,238,737	99.5520%	\$0	\$9,197,347
142	373.000	Distribution Street Light and Traffic Signal	\$9,483,776	R-142	\$0	\$9,483,776	99.5520%	\$0	\$9,441,289
143		TOTAL DISTRIBUTION PLANT	\$308,001,617		\$0	\$308,001,617		\$0	\$306,621,770
144		GENERAL PLANT							
145	389.000	General Land Electric	\$0	R-145	\$0	\$0	99.5450%	\$0	\$0
146	390.000	General Structures & Improv. Electric	\$2,996,512	R-146	\$0	\$2,996,512	99.5450%	\$0	\$2,982,878
147	391.000	General Office Furniture & Equipment	\$1,513,696	R-147	-\$3,083	\$1,510,613	99.5450%	\$0	\$1,503,740
148	391.020	General Office Furniture - Computer	\$546,304	R-148	\$0	\$546,304	99.5450%	\$0	\$543,818
149	391.040	General Office Furniture - Software	\$166,819	R-149	\$0	\$166,819	99.5450%	\$0	\$166,060
150	392.000	General Transportation Equip Autos	\$91,091	R-150	\$0	\$91,091	99.5450%	\$0	\$90,677
151	392.010	General Transportation Equip Light Trucks	\$708,304	R-151	\$0	\$708,304	99.5450%	\$0	\$705,081
152	392.020	General Trans Equip Heavy Trucks	\$1,191,506	R-152	\$0	\$1,191,506	99.5450%	\$0	\$1,186,085
153	392.040	General Trans Equip Trailers	\$711,587	R-153	\$0	\$711,587	99.5450%	\$0	\$708,349
154	392.050	General Trans Equip Medium Trucks	\$1,168,729	R-154	\$0	\$1,168,729	99.5450%	\$0	\$1,163,411
155	393.000	General Stores Equipment	\$78,191	R-155	\$0	\$78,191	99.5450%	\$0	\$77,835
156	394.000	General Tools Electric	\$3,264,446	R-156	\$0	\$3,264,446	99.5450%	\$0	\$3,249,593
157	395.000	General Laboratory Equipment	\$1,536,079	R-157	\$0	\$1,536,079	99.5450%	\$0	\$1,529,090
158	396.000	General Power Operated Equipment	\$1,690,685	R-158	\$0	\$1,690,685	99.5450%	\$0	\$1,682,992
159	397.000	General Communication Equipment	\$8,206,600	R-159	\$0	\$8,206,600	99.5450%	\$0	\$8,169,260
160	398.000	General Misc. Equipment	-\$156,322	R-160	\$0	-\$156,322	99.5450%	\$0	-\$155,611
161		TOTAL GENERAL PLANT	\$23,714,227		-\$3,083	\$23,711,144		\$0	\$23,603,258
162		RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG							
163		Trans, Distrib, General, and Intangible Retirements not classified.	-\$3,662,804	R-163	\$0	-\$3,662,804	99.5450%	\$0	-\$3,646,138
164		TOTAL RETIREMENT WORK IN PROGRESS-TRANS, DISTRIB, GENERAL, AND INTANG	-\$3,662,804		\$0	-\$3,662,804		\$0	-\$3,646,138
165		ECORP PLANT							

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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
166	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$37,253	R-166	\$0	\$37,253	99.5450%	\$0	\$37,083
167	389.000	General Land Electric - Raytown	\$0	R-167	\$0	\$0	99.5450%	\$0	\$0
168	390.000	General Structures & Impr- Raytown	-\$343,817	R-168	\$0	-\$343,817	99.5450%	\$0	-\$342,253
169	390.050	General Struct. Leasehold Improvements	\$0	R-169	\$0	\$0	99.5450%	\$0	\$0
170	391.000	General Office Furn. & Equipment-Elec	\$101,204	R-170	\$0	\$101,204	99.5450%	\$0	\$100,744
171	391.000	General Office Furn. - Raytown	\$228,535	R-171	\$0	\$228,535	99.5450%	\$0	\$227,495
172	391.020	General Office Furniture-Computer-ECORP	\$3,775,228	R-172	\$0	\$3,775,228	99.5450%	\$0	\$3,758,051
173	391.020	General Office Furn. Comp. - Raytown	\$2,138,690	R-173	\$0	\$2,138,690	99.5450%	\$0	\$2,128,959
174	391.040	General Office Furniture Software	\$8,589,141	R-174	\$0	\$8,589,141	99.5450%	\$0	\$8,550,060
175	391.040	General Office Furn Software - Raytown	\$755,739	R-175	\$0	\$755,739	99.5450%	\$0	\$752,300
176	392.020	General Trans. Heavy Trucks - Elec	\$0	R-176	\$0	\$0	99.5450%	\$0	\$0
177	392.040	General Trans. Trailers - Electric	\$0	R-177	\$0	\$0	99.5450%	\$0	\$0
178	393.000	General Stores Equipment- Electric	\$7,950	R-178	\$0	\$7,950	99.5450%	\$0	\$7,914
179	394.000	General Tools - Electric	\$18,576	R-179	\$0	\$18,576	99.5450%	\$0	\$18,491
180	395.000	General Laboratory Equipment - ECORP	\$0	R-180	\$0	\$0	99.5450%	\$0	\$0
181	396.000	General Power Operated Equip Electric	\$17,617	R-181	\$0	\$17,617	99.5450%	\$0	\$17,537
182	397.000	General Communication Equipment Elec	-\$449,618	R-182	\$0	-\$449,618	99.5450%	\$0	-\$447,572
183	397.000	General Communication - Raytown	-\$75,954	R-183	\$0	-\$75,954	99.5450%	\$0	-\$75,608
184	398.000	General Miscellaneous Equipment Elec	\$18,548	R-184	\$0	\$18,548	99.5450%	\$0	\$18,464
185	398.000	General Misc. Equip. - Raytown	\$35,154	R-185	\$0	\$35,154	99.5450%	\$0	\$34,994
186		TOTAL ECORP PLANT	\$14,854,246		\$0	\$14,854,246		\$0	\$14,786,659
187		TOTAL DEPRECIATION RESERVE	\$741,319,113		-\$22,083,312	\$719,235,801		\$0	\$716,019,905

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$4,106,472		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,106,472		\$0	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-35	Steam Prod. Struct. - Iatan Common	311.000		-\$122,193		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$197,448		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$75,255		\$0	
R-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$294,622		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$548,445		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$253,823		\$0	
R-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$2,159		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,674		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$3,515		\$0	
R-38	Steam Prod Access Equip- Iatan Com	315.000		-\$1,395		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$9,364		\$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
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$7,969		\$0	
R-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$18,825		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$18,825		\$0	
R-42	Steam Production-Structures-Iatan 2	311.000		\$17,888		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$17,888		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$148,772		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$148,772		\$0	
R-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$20,542		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$20,542		\$0	
R-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$7,242		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$7,242		\$0	
R-46	Steam Production-Misc Power Plant Equipmen	316.000		\$829		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$829		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments 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
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
R-94	Other Prod. Generators	344.000		\$1,727,638		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
R-100	Other Prod. Structures - Crossroads	341.000		-\$993,469		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$993,469		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$515,430		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$515,430		\$0	
R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$20,130,704		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$20,130,704		\$0	
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,767,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,767,341		\$0	
R-104	Other Prod. Access Elec Eq -Crossroads	345.000		-\$2,242,385		\$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 (Hyneman)		-\$2,242,385		\$0	
R-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$1,010,680		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$1,010,680		\$0	
R-116	Transmission Station Equip	353.000		-\$706,801		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
R-117	Trans. Station Equip. Iatan Common	353.000		-\$9,616		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$1,844		\$0	
R-121	Trans. Poles & Fixtures - Iatan Common	355.000		-\$1,523		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$4,012		\$0	
R-123	Trans. OH Cond. & Dev.- Iatan Common	356.000		-\$1,809		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$2,599		\$0	
R-147	General Office Furniture & Equipment	391.000		-\$3,083		\$0

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
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 (Hyneman)		-\$3,083		\$0	
Total Reserve Adjustments				<u><u>-\$22,083,312</u></u>		<u><u>\$0</u></u>

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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	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$21,919,453	30.11	13.85	16.26	0.044548	\$976,468
3	Federal, State & City Income Tax Withheld	\$8,794,975	30.11	13.63	16.48	0.045151	\$397,102
4	Other Employee Withholdings	\$7,399,745	30.11	13.77	16.34	0.044767	\$331,264
5	FICA Taxes Withheld-Employee	\$3,092,402	30.11	13.77	16.34	0.044767	\$138,438
6	Sibley - Coal & Freight	\$65,046,600	30.11	17.39	12.72	0.034849	\$2,266,809
7	Jeffrey-Coal	\$20,189,780	30.11	16.64	13.47	0.036904	\$745,084
8	Accrued Vacation	\$2,652,350	30.11	344.83	-314.72	-0.862247	-\$2,286,981
9	Iatan-Coal	\$519,915	30.11	43.68	-13.57	-0.037178	-\$19,329
10	Fuel - Purchased Gas	\$16,197,190	30.11	39.83	-9.72	-0.026630	-\$431,331
11	Fuel - Purchased Oil	\$7,121	30.11	39.83	-9.72	-0.026630	-\$190
12	Purchased Power	\$48,396,487	30.11	34.50	-4.39	-0.012027	-\$582,065
13	Injuries and Damages	\$273,936	30.11	44.27	-14.16	-0.038795	-\$10,627
14	Lake Road-Coal	\$6,548,632	30.11	20.02	10.09	0.027644	\$181,030
15	Pension Fund Payments	\$7,945,506	30.11	51.74	-21.63	-0.059260	-\$470,851
16	OPEB's	\$1,133,876	30.11	178.44	-148.33	-0.406384	-\$460,789
17	Cash Vouchers	\$143,250,121	30.11	30.00	0.11	0.000301	\$43,118
18	TOTAL OPERATION AND MAINT. EXPENSE	\$353,368,089					\$817,150
19	TAXES						
20	FICA - Employer Portion	\$3,092,402	30.11	16.50	13.61	0.037288	\$115,309
21	Federal/State Unemployment Taxes	\$165,858	30.11	75.88	-45.77	-0.125397	-\$20,798
22	MO Gross Receipts Taxes- 6%	\$3,491,316	12.90	53.08	-40.18	-0.110068	-\$384,282
23	MO Gross Receipts Taxes- 4%	\$1,193,688	12.90	21.39	-8.49	-0.023266	-\$27,772
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	12.90	30.71	-17.81	-0.048795	-\$1,070,254
25	Corporate Franchise	\$822,703	30.11	-77.50	107.61	0.294822	\$242,551
26	Property Tax	\$11,425,089	30.11	188.36	-158.25	-0.433549	-\$4,953,336
27	TOTAL TAXES	\$42,124,732					-\$6,098,582
28	OTHER EXPENSES						
29	Sales Taxes	\$12,456,941	12.90	22.00	-9.10	-0.024932	-\$310,576
30	TOTAL OTHER EXPENSES	\$12,456,941					-\$310,576
31	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$5,592,008
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$6,602,629	30.11	45.63	-15.52	-0.042521	-\$280,750
34	State Tax Offset	\$1,037,556	30.11	45.63	-15.52	-0.042521	-\$44,118
35	City Tax Offset	\$0	30.11	45.63	-15.52	-0.042521	\$0
36	Interest Expense Offset	\$42,156,706	30.11	86.55	-56.44	-0.154630	-\$6,518,691
37	TOTAL OFFSET FROM RATE BASE	\$49,796,891					-\$6,843,559
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$12,435,567

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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	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$67,048,159	\$577,293,329	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	\$19,925,405	\$267,528,487	-\$11,819,574	\$254,250,835	\$13,849,294	\$240,401,541
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$8,351,929	\$9,522,722	\$0	\$9,478,938	\$1,647,795	\$7,831,143
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$396,245	\$24,023,123	\$0	\$23,915,500	\$9,219,724	\$14,695,776
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,116,981	\$13,215,816	\$432,739	\$13,648,555	\$5,031,562	\$8,616,993
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	-\$39,017	\$1,041,719	\$889,326	\$1,931,045	\$621,427	\$1,309,618
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$19,860	\$400,196	\$0	\$400,196	\$324,578	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449	\$2,403,369	\$49,656,047	\$314,886	\$49,743,020	\$10,198,341	\$39,544,679
9	TOTAL DEPRECIATION EXPENSE	\$54,350,531	See Note (1)	See Note (1)	See Note (1)	\$54,350,531	\$4,141,116	\$58,213,655	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	-\$191,854	\$416,100	\$0	\$414,074	\$0	\$414,074
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$4,279,630	\$19,670,032	\$0	\$19,569,876	-\$925,475	\$20,495,351
12	TOTAL OPERATING EXPENSE	\$420,266,083	\$41,249,143	\$324,666,409	\$19,558,690	\$439,824,773	-\$6,041,507	\$431,565,694	\$39,967,246	\$333,384,793
13	NET INCOME BEFORE TAXES	\$91,682,834	\$0	\$0	\$0	\$72,124,144	\$73,089,666	\$145,727,635	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$55,313,952	\$15,141,531	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$24,323,301	See Note (1)	See Note (1)	See Note (1)	\$24,323,301	\$0	\$24,323,301	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$107,531,954	\$0	\$0	\$0	\$87,973,264	\$17,775,714	\$106,262,803	\$0	\$0

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

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. 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. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$480,419,495			Rev-2		\$480,419,495	100.0000%	\$50,772,548	\$531,192,043		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.0000%	\$0	\$4,157,174		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.0000%	\$0	\$1,599,862		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$50,772,548	\$536,949,079		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	0.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$246,702			Rev-8		\$246,702	99.4400%	\$0	\$245,320		
Rev-9	447.030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.4400%	\$28,095,185	\$32,280,630		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.4400%	-\$11,819,574	\$0		
Rev-11	447.035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.4400%	\$0	\$950,647		
Rev-12	447.101	Resales Private Utilities	\$16,375			Rev-12		\$16,375	99.4400%	\$0	\$16,283		
Rev-13	447.103	Resales Municipalities	\$1,587,819			Rev-13		\$1,587,819	0.0000%	\$0	\$0		
Rev-14	450.001	Other Oper Rev - Forf Disc	\$547,556			Rev-14		\$547,556	100.0000%	\$0	\$547,556		
Rev-15	451.004	Other Revenue- Disconnect Serv Charge	\$749,826			Rev-15		\$749,826	100.0000%	\$0	\$749,826		
Rev-16	454.001	Other Revenue- Rent Electric Property	\$1,007,432			Rev-16		\$1,007,432	100.0000%	\$0	\$1,007,432		
Rev-17	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-17		\$442,050	100.0000%	\$0	\$442,050		
Rev-18	456.101	Miscellaneous Electric Operating Revenue	\$634,152			Rev-18		\$634,152	99.5400%	\$0	\$631,235		
Rev-19	456.100	Regional Transmission Tariff Revenue	\$3,489,322			Rev-19		\$3,489,322	99.5400%	\$0	\$3,473,271		
Rev-20		TOTAL OTHER OPERATING REVENUES	\$25,772,386					\$25,772,386		\$16,275,611	\$40,344,250		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		\$67,048,159	\$577,293,329		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$2,407,433	\$930,506	\$1,476,927	E-4	-\$813,249	\$1,594,184	99.5400%	\$0	\$1,586,851	\$113,865	\$1,472,986
5	501.000	Fuel Expense	\$86,110,474	\$0	\$86,110,474	E-5	\$26,139,966	\$112,250,440	99.4400%	\$0	\$111,621,838	\$113,149	\$111,508,689
6	501.500	Fuel Handling	\$2,816,684	\$1,700,730	\$1,115,954	E-6	\$0	\$2,816,684	99.4400%	\$0	\$2,800,911	\$1,691,206	\$1,109,705
7	501.029	Fuel OSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.4400%	\$0	\$1,470,921	\$0	\$1,470,921
8	501.030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$404,282	\$1,321,480	99.4400%	\$0	\$1,314,080	\$0	\$1,314,080
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.4400%	-\$782,915	\$0	\$0	\$0
10	502.000	Steam Expenses	\$3,507,879	\$2,598,103	\$909,776	E-10	\$393,301	\$3,901,180	99.5400%	\$0	\$3,883,235	\$2,759,192	\$1,124,043
11	505.000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11	\$103,042	\$946,183	99.5400%	\$0	\$941,830	\$578,997	\$362,833
12	506.000	Misc. Steam Power Operations	\$2,558,261	\$723,733	\$1,834,528	E-12	\$122,077	\$2,680,338	99.5400%	\$0	\$2,668,008	\$767,981	\$1,900,027
13	507.000	Steam Power Operations Rents	\$1,539	\$0	\$1,539	E-13	\$7	\$1,546	99.5400%	\$0	\$1,539	\$7	\$1,532
14	509.000	Allowances	\$1,382,566	\$0	\$1,382,566	E-14	-\$97,408	\$1,285,158	99.4400%	\$0	\$1,277,961	\$0	\$1,277,961
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$26,252,018	\$129,063,722		-\$782,915	\$127,567,174	\$6,024,397	\$121,542,777
16		MAINTENANCE - STEAM POWER											
17	510.000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$72,134	\$1,284,089	99.5400%	\$0	\$1,278,182	\$1,252,865	\$25,317
18	511.000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$451,821	\$1,708,355	99.5400%	\$0	\$1,700,496	\$853,126	\$847,370
19	512.000	Maint. of Boiler Plant - Steam Power	\$8,200,357	\$2,708,081	\$5,492,276	E-19	\$1,379,651	\$9,580,008	99.5400%	\$0	\$9,535,940	\$2,875,988	\$6,659,952
20	513.000	Maint. of Electric Plant - Steam Power	\$2,703,344	\$737,277	\$1,966,067	E-20	\$152,388	\$2,855,732	99.5400%	\$0	\$2,842,596	\$782,990	\$2,059,606
21	514.000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$102,725	\$229,774	99.5400%	\$0	\$228,717	\$70,816	\$157,901
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$1,953,269	\$15,657,958		\$0	\$15,585,931	\$5,835,785	\$9,750,146
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$28,205,287	\$144,721,680		-\$782,915	\$143,153,105	\$11,860,182	\$131,292,923
24		NUCLEAR POWER GENERATION											

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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.	\$103,323	\$73,346	\$29,977	E-30	\$4,908	\$108,231	99.5400%	\$0	\$107,733	\$77,894	\$29,839
31	547.000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$6,174,361	\$13,494,025	99.4400%	\$0	\$13,418,458	\$30,296	\$13,388,162
32	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$270,287	\$883,191	99.4400%	\$0	\$878,245	\$0	\$878,245
33	547.033	Fuel Other InterUNIntra ST/(bk11)	\$769,303	\$0	\$769,303	E-33	\$0	\$769,303	99.4400%	-\$764,995	\$0	\$0	\$0
34	547.105	Hedge Settlements	\$19,235,060	\$0	\$19,235,060	E-34	-\$12,669,188	\$6,565,872	99.4400%	\$0	\$6,529,103	\$0	\$6,529,103
35	548.000	Other Power Generation Expense	\$459,125	\$280,546	\$178,579	E-35	\$18,771	\$477,896	99.5400%	\$0	\$475,698	\$297,940	\$177,758
36	549.000	Misc. Other Power Generation Expense	\$711,937	\$168,196	\$543,741	E-36	\$11,244	\$723,181	99.5400%	\$0	\$719,855	\$178,615	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$550,635	\$28,660,681		-\$6,189,617	\$23,021,699		-\$764,995	\$22,129,092	\$584,745	\$21,544,347
38		MAINTENANCE - OTHER POWER											
39	551.000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$22,043	\$275,398	99.5400%	\$0	\$274,131	\$266,379	\$7,752
40	552.000	Other Gen Maint. Struct CT	\$173,051	\$92,896	\$80,155	E-40	\$181,124	\$354,175	99.5400%	\$0	\$352,546	\$98,656	\$253,890
41	553.000	Other Gen Maint CT	\$4,158,938	\$444,154	\$3,714,784	E-41	-\$162,266	\$3,996,672	99.5400%	\$0	\$3,978,287	\$471,692	\$3,506,595
42	554.000	Other Gen Maint Misc Exp	\$7,547	\$4,518	\$3,029	E-42	\$58,734	\$66,281	99.5400%	\$0	\$65,977	\$34,079	\$31,898
43		TOTAL MAINTENANCE - OTHER POWER	\$4,592,891	\$792,395	\$3,800,496		\$99,635	\$4,692,526		\$0	\$4,670,941	\$870,806	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$6,089,982	\$27,714,225		-\$764,995	\$26,800,033	\$1,455,551	\$25,344,482
45		OTHER POWER SUPPLY EXPENSES											
46	555.000	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$302	\$95,103	99.4400%	\$0	\$94,570	\$300	\$94,270
47	555.005	Purch Pwr Capacity Purch - Gardn	\$1,866,365	\$0	\$1,866,365	E-47	\$0	\$1,866,365	99.5400%	\$0	\$1,857,780	\$0	\$1,857,780
48	555.020	Purchased Power On-sys (bk10)	\$66,803,652	\$0	\$66,803,652	E-48	-\$23,981,420	\$42,822,232	99.4400%	\$0	\$42,582,428	\$0	\$42,582,428
49	555.021	Base Pwr On-Sys Interco (bk10)	\$1,660,006	\$0	\$1,660,006	E-49	\$0	\$1,660,006	99.4400%	-\$0	\$1,650,710	\$0	\$1,650,710
50	555.027	Purch Pwr On-Sys Demand	\$5,601,357	\$0	\$5,601,357	E-50	\$1,829,643	\$7,431,000	99.5400%	\$0	\$7,396,817	\$0	\$7,396,817
51	555.030	Purch Power Off-System Sales	\$3,549,131	\$0	\$3,549,131	E-51	\$20,535,304	\$24,084,435	99.4400%	\$0	\$23,949,562	\$0	\$23,949,562
52	555.031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.4400%	\$0	\$372,873	\$0	\$372,873
53	555.032	Purchase Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.4400%	-\$10,271,664	\$0	\$0	\$0
54	555.035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.4400%	\$0	\$484,714	\$0	\$484,714
55	555.101	Purch Pwr MO Allocation	\$3,837,925	\$0	\$3,837,925	E-55	\$0	\$3,837,925	99.4400%	\$0	\$3,816,433	\$0	\$3,816,433
56	556.000	System Control and Load Dispatch	\$993,291	\$615,461	\$377,830	E-56	\$41,286	\$1,034,577	99.4400%	\$0	\$1,028,783	\$653,069	\$375,714
57	557.000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	-\$615,015	\$1,069,013	99.4400%	\$0	\$1,063,027	-\$119,808	\$1,182,835
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746		-\$2,189,900	\$95,092,582		-\$10,271,664	\$84,297,697	\$533,561	\$83,764,136
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		\$19,925,405	\$267,528,487		-\$11,819,574	\$254,250,835	\$13,849,294	\$240,401,541
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$26,107	\$760,980	99.5400%	\$0	\$757,479	\$424,988	\$332,491
63	561.000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$23,586	\$686,658	99.5400%	\$0	\$683,500	\$374,413	\$309,087
64	562.000	Trans Oper- Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$2,717	\$65,990	99.5400%	\$0	\$65,687	\$43,117	\$22,570
65	563.000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$641	\$127,061	99.5400%	\$0	\$126,476	\$10,166	\$116,310
66	565.000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	-\$3,524,588	-\$79,493	99.5400%	\$0	-\$79,127	\$33,792	-\$112,919

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67	565.021	Trans of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-67	\$0	\$442,050	99.5400%	\$0	\$440,017	\$0	\$440,017
68	565.027	Trans of Elec by Others Demand	\$8,785,512	\$0	\$8,785,512	E-68	-\$5,743,604	\$3,041,908	99.5400%	\$0	\$3,027,915	\$0	\$3,027,915
69	565.030	Trans of Elec by Others Off Sys	\$5,292	\$0	\$5,292	E-69	\$872,232	\$877,524	99.5400%	\$0	\$873,487	\$0	\$873,487
70	566.000	Trans Oper Misc Expense	\$986,460	\$507,363	\$479,097	E-70	-\$39,393	\$947,067	99.5400%	\$0	\$942,710	\$505,029	\$437,681
71	567.000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,660	\$0	\$23,660
72	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$4,486	\$4,486	100.0000%	\$0	\$4,486	\$0	\$4,486
73	575.000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	\$0	\$940,914	99.5400%	\$0	\$936,586	\$0	\$936,586
74		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,159	\$14,906,571		-\$8,377,816	\$7,838,914		\$0	\$7,802,876	\$1,391,505	\$6,411,371
75		MAINTENANCE - TRANSMISSION EXP.											
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,446	\$10,544	99.5400%	\$0	\$10,495	\$4,929	\$5,566
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$206,053	\$64,563	E-77	\$142,029	\$412,645	99.5400%	\$0	\$410,747	\$218,829	\$191,918
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$134,307	\$1,236,156	99.5400%	\$0	\$1,230,470	\$32,110	\$1,198,360
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$26	\$422	99.5400%	\$0	\$420	\$407	\$13
80	573.000	Trans Maintenance of Misc. Trans Plant	\$456	\$14	\$442	E-80	\$23,585	\$24,041	99.5400%	\$0	\$23,930	\$15	\$23,915
81		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$25,887	\$1,683,808		\$0	\$1,676,062	\$256,290	\$1,419,772
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165		-\$8,351,929	\$9,522,722		\$0	\$9,478,938	\$1,647,795	\$7,831,143
83		DISTRIBUTION EXPENSES											
84		OPERATION - DIST. EXPENSES											
85	580.000	Distrb Oper - Supr & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$4,786	\$1,158,870	99.5520%	\$0	\$1,153,678	\$823,556	\$330,122
86	581.000	Distrb Oper - Load Dispatching	\$580,680	\$482,341	\$98,339	E-86	\$32,295	\$612,975	99.5520%	\$0	\$610,228	\$512,330	\$97,898
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$5,342	\$256,640	99.5520%	\$0	\$255,491	\$84,752	\$170,739
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$39,535	\$855,362	99.5520%	\$0	\$851,530	\$627,195	\$224,335
89	584.000	Distrb Oper UG Line Expense	\$959,315	\$256,117	\$703,198	E-89	\$17,148	\$976,463	99.5520%	\$0	\$972,089	\$272,041	\$700,048
90	585.000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$553	\$8,897	99.5520%	\$0	\$8,858	\$8,773	\$85
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$84,711	\$1,742,119	99.5520%	\$0	\$1,734,314	\$1,343,864	\$390,450
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$6,644	\$131,163	99.5520%	\$0	\$130,576	\$105,396	\$25,180
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$298,411	\$5,796,461	99.5520%	\$0	\$5,770,492	\$2,043,374	\$3,727,118
94	589.000	Distr Operations Rents	\$17,082	\$0	\$17,082	E-94	\$0	\$17,082	99.5520%	\$0	\$17,005	\$0	\$17,005
95		TOTAL OPERATION - DIST. EXPENSES	\$11,663,429	\$5,947,222	\$5,716,207		-\$107,397	\$11,556,032		\$0	\$11,504,261	\$5,821,281	\$5,682,980
96		MAINTENANCE - DISTRIB. EXPENSES											
97	590.000	Distrb Maint-Suprv & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$11,143	\$57,271	99.5520%	\$0	\$57,014	\$46,390	\$10,624
98	591.000	Distrb Maint-Structures	\$345,167	\$115,349	\$229,818	E-98	-\$133,465	\$211,702	99.5520%	\$0	\$210,754	\$122,513	\$88,241
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$296,469	\$669,084	99.5520%	\$0	\$666,087	\$248,686	\$417,401
100	593.000	Distrb Maint-OH lines	\$9,257,658	\$2,063,042	\$7,194,616	E-100	\$560,369	\$9,818,027	99.5520%	\$0	\$9,774,042	\$2,191,311	\$7,582,731
101	594.000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$198,704	\$632,949	99.5520%	\$0	\$630,114	\$326,976	\$303,138
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$91,798	\$274,358	99.5520%	\$0	\$273,129	\$188,741	\$84,388
103	596.000	Distrb Maint- Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$492,639	\$676,965	99.5520%	\$0	\$673,932	\$219,830	\$454,102
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$4,862	\$79,672	99.5520%	\$0	\$79,315	\$51,553	\$27,762
105	598.000	Distrb Maint-Maint Misc Distr Pln	\$80,662	\$2,300	\$78,362	E-105	-\$33,599	\$47,063	99.5520%	\$0	\$46,852	\$2,443	\$44,409
106		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$503,642	\$12,467,091		\$0	\$12,411,239	\$3,398,443	\$9,012,796
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134		\$396,245	\$24,023,123		\$0	\$23,915,500	\$9,219,724	\$14,695,776
108		CUSTOMER ACCOUNTS EXPENSE											
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$47,377	\$572,561	100.0000%	\$0	\$572,561	\$344,874	\$227,687
110	902.000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$524,854	\$3,671,654	100.0000%	\$0	\$3,671,654	\$728,082	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,857,018	\$3,709,648	\$2,147,370	E-111	\$639,456	\$6,496,474	100.0000%	\$0	\$6,496,474	\$3,957,848	\$2,538,626
112	904.000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$432,739	\$2,906,919	\$0	\$2,906,919

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Line Number	A 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. Juris. Non Labor
113	905.000	Misc. Customer Accts Expense	\$899	\$710	\$189	E-113	\$48	\$947	100.0000%	\$0	\$947	\$758	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516		\$1,116,981	\$13,215,816		\$432,739	\$13,648,555	\$5,031,562	\$8,616,993
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$6,449	\$198,772	100.0000%	\$0	\$198,772	\$202,509	-\$3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	-\$36,798	\$423,942	100.0000%	\$889,326	\$1,313,268	\$89,861	\$1,223,407
118	909.000	Instructional Advertising Expense	\$88,539	\$54,235	\$34,304	E-118	-\$25,757	\$62,782	100.0000%	\$0	\$62,782	\$57,883	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$254,085	\$85,049	E-119	\$17,089	\$356,223	100.0000%	\$0	\$356,223	\$271,174	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		-\$39,017	\$1,041,719		\$889,326	\$1,931,045	\$621,427	\$1,309,618
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$2,948	\$46,945	100.0000%	\$0	\$46,945	\$46,775	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$15,090	\$301,466	100.0000%	\$0	\$301,466	\$239,458	\$62,008
124	913.000	Sales Advertising Expense	\$4,857	\$0	\$4,857	E-124	-\$594	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125	916.000	Misc. Sales Expense	\$45,106	\$35,929	\$9,177	E-125	\$2,416	\$47,522	100.0000%	\$0	\$47,522	\$38,345	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$19,860	\$400,196		\$0	\$400,196	\$324,578	\$75,618
127		ADMIN. & GENERAL EXPENSES											
128		OPERATION- ADMIN. & GENERAL EXP.											
129	920.000	Admin & Gen-Administrative Salaries	\$12,396,033	\$8,585,125	\$3,810,908	E-129	-\$1,103,115	\$11,292,918	99.5100%	\$0	\$11,237,583	\$6,946,872	\$4,290,711
130	921.000	A & G Expense	\$1,645,410	\$159	\$1,645,251	E-130	-\$40,650	\$1,604,760	99.5100%	\$0	\$1,596,897	\$169	\$1,596,728
131	922.000	A & G Expenses Transferred	-\$313,697	-\$254,418	-\$59,279	E-131	-\$17,028	-\$330,725	99.5100%	\$0	-\$329,105	-\$270,116	-\$58,989
132	922.050	KCPL Bill of Common Use Plant	\$4,824,480	\$0	\$4,824,480	E-132	-\$730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
133	923.000	Outside Services Employed	\$1,997,220	\$0	\$1,997,220	E-133	-\$152,671	\$1,844,549	99.5100%	\$0	\$1,835,511	\$0	\$1,835,511
134	924.000	Property Insurance	\$2,091,633	\$0	\$2,091,633	E-134	-\$823,929	\$1,267,704	99.5130%	\$0	\$1,261,530	\$0	\$1,261,530
135	925.000	Injuries and Damages	\$1,890,968	\$103,357	\$1,787,611	E-135	\$1,515,772	\$3,406,740	99.5100%	\$0	\$3,390,047	\$109,734	\$3,280,313
136	926.000	Employee Pensions and Benefits	\$13,609,867	\$57,350	\$13,552,517	E-136	\$6,151,519	\$19,761,386	99.5100%	\$0	\$19,664,555	\$1,381,902	\$18,282,653
137	928.000	Regulatory Commission Expense	\$16,789	\$0	\$16,789	E-137	\$77,184	\$93,973	100.0000%	\$0	\$93,973	\$27,494	\$66,479
138	928.001	MPSC Assessment	\$788,763	\$0	\$788,763	E-138	-\$37,547	\$751,216	100.0000%	\$0	\$751,216	\$0	\$751,216
139	928.003	FERC Assessment	\$335,565	\$0	\$335,565	E-139	\$2,144	\$337,709	100.0000%	\$0	\$337,709	\$2,144	\$335,565
140	928.011	Reg. Comm. MO Proceeding Exp	\$1,040,866	\$409,019	\$631,847	E-140	-\$223,658	\$817,208	100.0000%	\$0	\$817,208	\$409,019	\$408,189
141	928.230	Reg. Comm. FERC Proceedings	\$1,111,288	\$31,954	\$1,079,334	E-141	-\$357	\$1,110,931	100.0000%	\$0	\$1,110,931	\$31,954	\$1,078,977
142	928.030	Reg. Comm. Load Research	\$12,207	\$3,687	\$8,520	E-142	\$0	\$12,207	100.0000%	\$0	\$12,207	\$3,687	\$8,520
143	928.040	Reg. Comm. Misc Tariff Filing	\$10,132	\$26,748	-\$16,616	E-143	\$1,788	\$11,920	100.0000%	\$0	\$11,920	\$28,536	-\$16,616
144	929.000	Duplicate Charges-Credit	-\$422,699	\$10	-\$422,709	E-144	\$1	-\$422,698	99.5100%	\$0	-\$420,627	\$11	-\$420,638
145	930.100	General Advertising Expense	\$44,593	\$0	\$44,593	E-145	-\$10,034	\$34,559	99.5100%	\$0	\$34,390	\$1,633	\$32,757
146	930.000	Miscellaneous A&G Expense	\$1,196,547	\$57,401	\$1,139,146	E-146	-\$63,479	\$1,133,068	99.5100%	\$314,886	\$1,442,402	\$59,310	\$1,383,092
147	931.000	Admin & General Expense-Rents	\$2,535,480	\$0	\$2,535,480	E-147	-\$633,559	\$1,901,921	99.5100%	\$0	\$1,892,602	\$0	\$1,892,602
148	933.000	A&G Transportation Expense	\$4,268	\$1,340,390	-\$1,336,122	E-148	-\$1,224,909	-\$1,220,641	99.5100%	\$0	-\$1,214,659	\$1,423,090	-\$2,637,749
149		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931		\$2,686,580	\$47,502,293		\$314,886	\$47,599,819	\$10,155,439	\$37,444,380
150		MAINT., ADMIN. & GENERAL EXP.											
151	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-151	-\$283,211	\$2,153,754	99.5100%	\$0	\$2,143,201	\$42,902	\$2,100,299
152		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		-\$283,211	\$2,153,754		\$0	\$2,143,201	\$42,902	\$2,100,299
153		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		\$2,403,369	\$49,656,047		\$314,886	\$49,743,020	\$10,198,341	\$39,544,679
154		DEPRECIATION EXPENSE											
155	703.000	Depreciation Expense, Dep. Exp.	\$57,384,151	See note (1)	See note (1)	E-155	See note (1)	\$57,384,151	99.5130%	\$4,175,475	\$61,280,165	See note (1)	See note (1)
156	703.001	MO latan 1 and Com RA Depr Exp	-\$335,980			E-156		-\$335,980	99.5130%	\$0	-\$334,344		
157	703.101	Depr Steam Elec Prod ARC	\$34,360			E-157		\$34,360	99.5130%	-\$34,359	-\$166		
158	0.000	Depreciation Reserve Amortization	-\$2,732,000			E-158		-\$2,732,000	100.0000%	\$0	-\$2,732,000		

Missouri Public Service - Electric
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Income Statement Detail

Line Number	A 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. Juris. Non Labor
159		TOTAL DEPRECIATION EXPENSE	\$54,350,531	\$0	\$0		\$0	\$54,350,531		\$4,141,116	\$58,213,655	\$0	\$0
160		AMORTIZATION EXPENSE											
161	704.000	Amort-LTD Term Electric Plant	\$603,064	\$0	\$603,064	E-161	\$0	\$603,064	99.5130%	\$0	\$600,127	\$0	\$600,127
162	705.010	Amortization Expense - Other	\$4,890	\$0	\$4,890	E-162	-\$191,854	-\$186,964	99.5130%	\$0	-\$186,053	\$0	-\$186,053
163		TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954		-\$191,854	\$416,100		\$0	\$414,074	\$0	\$414,074
164		OTHER OPERATING EXPENSES											
165	707.400	Regulatory Credits	-\$216,157	\$0	-\$216,157	E-165	\$216,157	\$0	99.5130%	\$0	\$0	\$0	\$0
166	708.101	State Cap Stk Tax Elec	\$783,872	\$0	\$783,872	E-166	\$0	\$783,872	99.5130%	\$0	\$780,055	\$0	\$780,055
167	708.103	Misc Occup Taxes Elec	\$5,183	\$0	\$5,183	E-167	-\$925,475	-\$920,292	100.0000%	\$0	-\$920,292	-\$925,475	\$5,183
168	708.110	Earnings Tax Electric	\$101,376	\$0	\$101,376	E-168	\$0	\$101,376	99.5100%	\$0	\$100,879	\$0	\$100,879
169	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-169	\$3,223	\$3,223	100.0000%	\$0	\$3,223	\$0	\$3,223
170	708.111	Other Tax Expense	-\$61,740	\$0	-\$61,740	E-170	\$0	-\$61,740	99.5100%	\$0	-\$61,437	\$0	-\$61,437
171	708.112	Taxes Other Than Income Taxes	\$41,470	\$0	\$41,470	E-171	\$0	\$41,470	100.0000%	\$0	\$41,470	\$0	\$41,470
172	708.120	Property Taxes - Elec	\$11,481,001	\$0	\$11,481,001	E-172	\$4,986,959	\$16,467,960	99.5130%	\$0	\$16,387,761	\$0	\$16,387,761
173	708.143	Payroll Taxes Wolf Creek & JEC	\$125,476	\$0	\$125,476	E-173	\$0	\$125,476	99.5100%	\$0	\$124,861	\$0	\$124,861
174	708.144	Payroll Taxes Joint Owner	\$3,129,921	\$0	\$3,129,921	E-174	-\$1,234	\$3,128,687	99.5100%	\$0	\$3,113,356	\$0	\$3,113,356
175		TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402		\$4,279,630	\$19,670,032		\$0	\$19,569,876	-\$925,475	\$20,495,351
176		TOTAL OPERATING EXPENSE	\$420,266,083	\$41,249,143	\$324,666,409		\$19,558,690	\$439,824,773		-\$6,041,507	\$431,565,694	\$39,967,246	\$333,384,793
177		NET INCOME BEFORE TAXES	\$91,682,834					\$72,124,144		\$73,089,666	\$145,727,635		
178		INCOME TAXES											
179	709.101	Current Income Taxes	-\$40,172,421	See note (1)	See note (1)	E-179	See note (1)	-\$40,172,421	100.0000%	\$55,313,952	\$15,141,531	See note (1)	See note (1)
180		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$55,313,952	\$15,141,531		
181		DEFERRED INCOME TAXES											
182	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$25,376,246	See note (1)	See note (1)	E-182	See note (1)	\$25,376,246	100.0000%	\$0	\$25,376,246	See note (1)	See note (1)
183	711.410	Amortization of Deferred ITC	-\$899,268			E-183		-\$899,268	100.0000%	\$0	-\$899,268		
184	710.111	Deferred Income Taxes - State	\$0			E-184		\$0	100.0000%	\$0	\$0		
185	711.110	Amort Fed Def Inc Tax	-\$153,677			E-185		-\$153,677	100.0000%	\$0	-\$153,677		
186	711.111	Amort St Def Inc Tax	\$0			E-186		\$0	100.0000%	\$0	\$0		
187	711.101	Accretion Exp Steam Prod ARO	\$0			E-187		\$0	100.0000%	\$0	\$0		
188		TOTAL DEFERRED INCOME TAXES	\$24,323,301					\$24,323,301		\$0	\$24,323,301		
189		NET OPERATING INCOME	\$107,531,954					\$87,973,264		\$17,775,714	\$106,262,803		

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

Missouri Public Service - Electric
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Adjustments to Income Statement Detail

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
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$50,772,548	\$50,772,548
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Weather/Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$12,466,186	
	4. Billing Adjustments (Wells)		\$0	\$0		\$0	\$92,962	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$655,720	
	6. Annualize for 2009 rate change (Wells)		\$0	\$0		\$0	\$35,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$803,962	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$3,872,741	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$28,095,185	\$28,095,185
	1. To annualize off-system sales revenue and cost (Harris)		\$0	\$0		\$0	\$28,095,185	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$11,819,574	-\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$816,115	\$2,866	-\$813,249	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$2,866		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$62,260	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$514,648	\$0		\$0	\$0	
	4. To reflect Iatan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenger)		-\$363,727	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$113,786	\$26,026,180	\$26,139,966	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$113,786	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$26,026,180		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$404,282	\$404,282	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$404,282		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	

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	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$173,840	\$219,461	\$393,301	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$173,840	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$219,461		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$36,479	\$66,563	\$103,042	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$36,479	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$66,563		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$47,797	\$74,280	\$122,077	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$48,425	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$628	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$544		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$74,824		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	-\$97,408	-\$97,408	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$78,935	-\$6,801	\$72,134	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$78,935	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$15,331		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$8,530		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$53,750	\$398,071	\$451,821	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$53,750	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$108,045		\$0	\$0	
E-19	Maint. of Boiler Plant - Steam Power	512.000	\$181,198	\$1,198,453	\$1,379,651	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$416,105		\$0	\$0	

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	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$181,198	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$49,331	\$103,057	\$152,388	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$31,052		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$49,331	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$4,462	-\$107,187	-\$102,725	\$0	\$0	\$0
	1. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$3,143		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	3. Staff Payroll Annualization (Prenger)		\$4,462	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$4,908	\$0	\$4,908	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$4,908	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$1,920	\$6,172,441	\$6,174,361	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,920	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$3,972,930		\$0	\$0	
	3. To adjust test year for reservation charges through known and measurable updated June 30, 2010 (Harris)		\$0	\$244,719		\$0	\$0	
	4. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$2,439,116		\$0	\$0	
	5. To remove Crossroads Natural Gas Reservation Chargesn (Hyneman)		\$0	-\$484,324		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$270,287	\$270,287	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$270,287		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-33	Fuel Other InterUNintra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,995
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$764,995	
	2. No Adjustment		\$0	\$0		\$0	\$0	

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E-34	Hedge Settlements	547.105	\$0	-\$12,669,188	-\$12,669,188	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$12,669,188		\$0	\$0	
E-35	Other Power Generation Expense	548.000	\$18,771	\$0	\$18,771	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$18,771	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$11,244	\$0	\$11,244	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,254	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$10	\$0		\$0	\$0	
E-39	Other Gen Maint Superv. & Eng	551.000	\$16,783	\$5,260	\$22,043	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$5,260		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$16,783	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$6,216	\$174,908	\$181,124	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$6,216	\$174,908		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$0	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$29,718	-\$191,984	-\$162,266	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$191,984		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$29,718	\$0		\$0	\$0	
E-42	Other Gen Maint Misc Exp	554.000	\$29,718	\$29,016	\$58,734	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$29,016		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$29,718	\$0		\$0	\$0	
E-46	Purch Pwr Energy and Capacity	555.000	\$302	\$0	\$302	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$302	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include border customer costs in Purchased Power Energy Charges. (Harris)		\$0	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$23,981,420	-\$23,981,420	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$23,981,420		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-50	Purch Pwr On-System Demand	555.027	\$0	\$1,829,643	\$1,829,643	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$1,829,643		\$0	\$0	
	2		\$0	\$0		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$20,535,304	\$20,535,304	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$20,535,304		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$0	\$0		\$0	\$0	
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$0		\$0	\$0	
E-53	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$10,271,664	-\$10,271,664
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$10,271,664	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	System Control and Load Dispatch	556.000	\$41,286	\$0	\$41,286	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$41,286	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	-\$614,758	-\$257	-\$615,015	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$79		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$33,123	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		-\$647,881	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$26,884	-\$777	\$26,107	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26,769	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$115	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	Trans Operations Expense	561.000	\$23,586	\$0	\$23,586	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$23,586	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$2,717	\$0	\$2,717	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,717	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$641	\$0	\$641	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$641	\$0		\$0	\$0	

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E-66	Trans Oper Elec By Others	565.000	\$33,948	-\$3,558,536	-\$3,524,588	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$33,948	\$0		\$0	\$0	
	2. To arrive at MPS's Annual Transmission Revenue Requirement (ATTR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	-\$3,389,963		\$0	\$0	
	3. To arrive at MPS's Annual Transmission Revenue Requirement (ATTR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	-\$168,573		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-68	Trans of Elec by Others Demand	565.027	\$0	-\$5,743,604	-\$5,743,604	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	Trans of Elec by Others Off Sys	565.030	\$0	\$872,232	\$872,232	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost (Harris)		\$0	\$872,232		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$0	-\$39,393	-\$39,393	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
E-72	Maintenance of Supervision and Engineering	568.000	\$0	\$4,486	\$4,486	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$4,486		\$0	\$0	
E-76	Trans Maintenance of Structures	569.000	\$310	-\$5,756	-\$5,446	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$310	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$5,756		\$0	\$0	
E-77	Trans Maintenance of Station Equipment	570.000	\$13,787	\$128,242	\$142,029	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$13,787	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$128,242		\$0	\$0	
E-78	Trans Maintenance of Overhead Lines	571.000	\$2,023	-\$136,330	-\$134,307	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,023	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$136,330		\$0	\$0	

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E-79	Trans Maintenance of Underground Lines	572.000	\$26	\$0	\$26	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$0		\$0	\$0	
E-80	Trans Maintenance of Misc. Trans Plant	573.000	\$1	\$23,584	\$23,585	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$23,584		\$0	\$0	
	3		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr & Engineering	580.000	\$4,786	\$0	\$4,786	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$55,066	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$50,280	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	\$32,295	\$0	\$32,295	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$32,295	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$5,342	\$0	\$5,342	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$5,342	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$39,535	\$0	\$39,535	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$39,535	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$17,148	\$0	\$17,148	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$17,148	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$553	\$0	\$553	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$553	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$84,711	\$0	\$84,711	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$84,711	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$6,644	\$0	\$6,644	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$6,644	\$0		\$0	\$0	
E-93	Distr Oper Misc Distr Expense	588.000	-\$290,759	-\$7,652	-\$298,411	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$156,897	\$0		\$0	\$0	

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	2. To reflectMPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$447,656	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$7,652		\$0	\$0	
E-97	Distrb Maint-Suprv & Engineering	590.000	\$2,924	\$8,219	\$11,143	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,924	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$8,219		\$0	\$0	
E-98	Distrb Maint-Structures	591.000	\$7,715	-\$141,180	-\$133,465	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$7,715	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$139,100		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$2,080		\$0	\$0	
E-99	Distrb Maint-Station Equipment	592.000	\$15,676	\$280,793	\$296,469	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$15,676	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$280,793		\$0	\$0	
E-100	Distrb Maint-OH lines	593.000	\$138,130	\$422,239	\$560,369	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$138,130	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$422,239		\$0	\$0	
E-101	Distrb Maint-Maint Undergrnd Lines	594.000	\$20,611	\$178,093	\$198,704	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$20,611	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$178,093		\$0	\$0	
E-102	Distrb Maint-Maint Line Transformer	595.000	\$11,897	\$79,901	\$91,798	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$11,897	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$79,901		\$0	\$0	
E-103	Distrb Maint- Maint St Lights/Signal	596.000	\$13,857	-\$506,496	-\$492,639	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$13,857	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$506,496		\$0	\$0	

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Adjustments to Income Statement Detail

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-104	Distrib Maint-Maint of Meters	597.000	\$3,249	\$1,613	\$4,862	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$3,249	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$1,613		\$0	\$0	
E-105	Distrib Maint-Maint MiscI Distrib Pln	598.000	\$154	-\$33,753	-\$33,599	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$154	\$0		\$0	\$0	
	2		\$0	\$0		\$0	\$0	
	3. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$33,753		\$0	\$0	
E-109	Customer Acct Superv Exp	901.000	-\$46,829	-\$548	-\$47,377	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$26,328	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Herrington)		\$0	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$73,157	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110	Cust Accts Meter Reading Expense	902.000	\$45,824	\$479,030	\$524,854	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$45,824	\$0		\$0	\$0	
	2. To include an annualized Meter Reading Expense (Lyons)		\$0	\$115,528		\$0	\$0	
	3. To include bank fees associated with the sale of Accounts Receivables (Prenger)		\$0	\$363,502		\$0	\$0	
E-111	Customer Accts Records and Collection	903.000	\$248,200	\$391,256	\$639,456	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$248,200	\$0		\$0	\$0	
	2. To reflect Interest on customer deposits at current rate of prime plus 1 (4.25%) (Prenger)		\$0	\$238,328		\$0	\$0	
	3. To remove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	
	4. To annualize electronic card acceptance fees (McMellen)		\$0	\$160,956		\$0	\$0	
	5. To remove test year severence costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$432,739	\$432,739
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$432,739	
E-113	Miscl. Customer Accts Expense	905.000	\$48	\$0	\$48	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$48	\$0		\$0	\$0	
E-116	Customer Service Superv. Exp	907.000	\$12,762	-\$6,313	\$6,449	\$0	\$0	\$0

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	1. Staff Payroll Annualization (Prenger)		\$12,762	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	-\$27,203	-\$9,595	-\$36,798	\$0	\$889,326	\$889,326
	1. Staff Payroll Annualization (Prenger)		\$7,873	\$0		\$0	\$0	
	2. To remove portion of Connections program to be capitalized (Prenger)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$830,215	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$35,076	\$0		\$0	\$0	
E-118	Instructional Advertising Expense	909.000	\$3,648	-\$29,405	-\$25,757	\$0	\$0	\$0
	1. To remove costs dealing with CEP to be capitalized (Prenger)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$3,648	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$17,089	\$0	\$17,089	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$17,089	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$2,948	\$0	\$2,948	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,948	\$0		\$0	\$0	
E-123	Sales Expense	912.000	\$15,090	\$0	\$15,090	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$15,090	\$0		\$0	\$0	
E-124	Sales Advertising Expense	913.000	\$0	-\$594	-\$594	\$0	\$0	\$0
	1. To reflect Account 913 costs through known and measureable (Prenger)		\$0	-\$594		\$0	\$0	
E-125	Misc. Sales Expense	916.000	\$2,416	\$0	\$2,416	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,416	\$0		\$0	\$0	
	2. To include KCPL adjustment 11. (Hyneman)		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,604,046	\$500,931	-\$1,103,115	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$574,568	\$0		\$0	\$0	
	2. To remove test year severence costs (Hyneman)		\$0	-\$12,830		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$1,549,437	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$629,177	\$0		\$0	\$0	

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	5. To include adjustment CS-11. (Majors)		\$0	\$513,761		\$0	\$0	
E-130	A & G Expense	921.000	\$11	-\$40,661	-\$40,650	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,960		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$11	\$0		\$0	\$0	
	3. To include MPS Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$11,224		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	A & G Expenses Transferred	922.000	-\$17,028	\$0	-\$17,028	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		-\$17,028	\$0		\$0	\$0	
E-132	KCPL Bill of Common Use Plant	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	
E-133	Outside Services Employed	923.000	\$0	-\$152,671	-\$152,671	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-134	Property Insurance	924.000	\$0	-\$823,929	-\$823,929	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	-\$823,929		\$0	\$0	
E-135	Injuries and Damages	925.000	\$6,917	\$1,508,855	\$1,515,772	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$6,917	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$1,700,781		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$191,926		\$0	\$0	
E-136	Employee Pensions and Benefits	926.000	\$1,331,357	\$4,820,162	\$6,151,519	\$0	\$0	\$0
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$102,060		\$0	\$0	
	2. To reflect the FAS 87 Pension cost (Harrison)		\$0	\$5,459,164		\$0	\$0	
	3. To reflect the FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$253,839		\$0	\$0	
	4. Staff Payroll Annualization (Prenger)		\$3,838	\$0		\$0	\$0	
	5. To normalize test year SERP expenses (Hyneman)		\$0	-\$5,925		\$0	\$0	
	6. To include other benefits, including medical through 12 months ending June 30, 2010. (Prenger)		\$0	-\$469,858		\$0	\$0	

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	7. To reflect 401k expense through Known and Measurable 6-30-10 (Prenger)		\$1,327,519	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	
E-137	Regulatory Commission Expense	928.000	\$27,494	\$49,690	\$77,184	\$0	\$0	\$0
	1. To reflect FERC Assessment charges for the 12 months ended June 30, 2010 (Prenger/Hyneman)		\$0	\$49,690		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$27,494	\$0		\$0	\$0	
E-138	MPSC Assessment	928.001	\$0	-\$37,547	-\$37,547	\$0	\$0	\$0
	1. To reflect the most current MPSC Assessment Fiscal Year 2011 (Prenger)		\$0	-\$37,547		\$0	\$0	
E-139	FERC Assessment	928.003	\$2,144	\$0	\$2,144	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,144	\$0		\$0	\$0	
E-140	Reg. Comm. MO Proceeding Exp	928.011	\$0	-\$223,658	-\$223,658	\$0	\$0	\$0
	1. To remove 2005 test year rate case amortization (Majors)		\$0	-\$19,187		\$0	\$0	
	2. To remove 2007 test year rate case amortization (Majors)		\$0	-\$173,418		\$0	\$0	
	3. To remove 2009 test year rate case amortization (Majors)		\$0	-\$46,800		\$0	\$0	
	4. To include rate case expense for Case No. ER-2010-0355-5 yr amortization (Majors)		\$0	\$17,063		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
E-141	Reg. Comm. FERC Proceedings	928.230	\$0	-\$357	-\$357	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$357		\$0	\$0	
E-143	Reg. Comm. Misc Tariff Filing	928.040	\$1,788	\$0	\$1,788	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1,788	\$0		\$0	\$0	
E-144	Duplicate Charges-Credit	929.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$1	\$0		\$0	\$0	
E-145	General Advertising Expense	930.100	\$1,641	-\$11,675	-\$10,034	\$0	\$0	\$0
	1. To reflect account 930.1 advertising costs through known and measureable (Prenger)		\$0	-\$11,675		\$0	\$0	
	2. Staff Payroll Annualization (Prenger)		\$1,641	\$0		\$0	\$0	
E-146	Miscellaneous A&G Expense	930.000	\$2,201	-\$65,680	-\$63,479	\$0	\$314,886	\$314,886
	1. Staff Payroll Annualization (Prenger)		\$2,201	\$0		\$0	\$0	
	2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$0	\$0	

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	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$314,886	
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	
E-147	Admin & General Expense-Rents	931.000	\$0	-\$633,559	-\$633,559	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$420,798		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$212,761		\$0	\$0	
E-148	A&G Transportation Expense	933.000	\$89,707	-\$1,314,616	-\$1,224,909	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$89,707	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$1,314,616		\$0	\$0	
E-151	Maint. Of General Plant	935.000	\$2,666	-\$285,877	-\$283,211	\$0	\$0	\$0
	1. Staff Payroll Annualization (Prenger)		\$2,666	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,613		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-155	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$4,175,475	\$4,175,475
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$4,175,475	
E-157	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,359	-\$34,359
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,359	
E-162	Amortization Expense - Other	705.010	\$0	-\$191,854	-\$191,854	\$0	\$0	\$0
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	-\$191,854		\$0	\$0	
E-165	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	
E-167	Misc Occup Taxes Elec	708.103	-\$925,475	\$0	-\$925,475	\$0	\$0	\$0
	1. To reflect payroll taxes through Known and Measurable 6-30-10		-\$925,475	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-169	Kansas City Earnings Tax	708.000	\$0	\$3,223	\$3,223	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$3,223		\$0	\$0	
E-172	Property Taxes - Elec	708.120	\$0	\$4,986,959	\$4,986,959	\$0	\$0	\$0

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	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$4,986,959		\$0	\$0	
E-174	Payroll Taxes Joint Owner	708.144	\$0	-\$1,234	-\$1,234	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$1,234		\$0	\$0	
E-179	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$55,313,952	\$55,313,952
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$55,313,952	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$67,048,159	\$67,048,159
Total Operating & Maint. Expense			-\$1,118,660	\$20,677,350	\$19,558,690	\$0	\$49,272,445	\$49,272,445

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.74% Return	E 7.98% Return	F 8.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$145,727,635	\$121,585,896	\$126,187,089	\$130,788,283
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$58,213,655	\$58,213,655	\$58,213,655	\$58,213,655
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$81,053	\$81,053	\$81,053	\$81,053
6	Contributions in Aid of Construction		\$1,396,087	\$1,396,087	\$1,396,087	\$1,396,087
7	Advances for Construction		-\$1,247,919	-\$1,247,919	-\$1,247,919	-\$1,247,919
8	Book Amortization		\$414,074	\$414,074	\$414,074	\$414,074
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$58,856,950	\$58,856,950	\$58,856,950	\$58,856,950
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.5690%	\$42,156,706	\$42,156,706	\$42,156,706	\$42,156,706
12	Tax Straight-Line Depreciation		\$56,735,767	\$56,735,767	\$56,735,767	\$56,735,767
13	Excess of tax over Straight-Line Tax Dep.		\$66,249,357	\$66,249,357	\$66,249,357	\$66,249,357
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$165,141,830	\$165,141,830	\$165,141,830	\$165,141,830
15	NET TAXABLE INCOME		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$37,386,498	\$14,503,333	\$18,864,653	\$23,225,974
21	Federal Income Tax at the Rate of	35.00%	\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0	\$0	\$0	\$0
24	Research and Development Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
28	Deduct Federal Income Tax at the Rate of	50.000%	\$6,542,637	\$2,538,084	\$3,301,315	\$4,064,546
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$32,900,118	\$12,762,932	\$16,600,894	\$20,438,857
31	Missouri Income Tax at the Rate of	6.250%	\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$39,442,755	\$15,301,016	\$19,902,209	\$24,503,403
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$13,085,274	\$5,076,167	\$6,602,629	\$8,129,091
40	State Income Tax		\$2,056,257	\$797,683	\$1,037,556	\$1,277,429
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$15,141,531	\$5,873,850	\$7,640,185	\$9,406,520
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$25,376,246	\$25,376,246	\$25,376,246	\$25,376,246
45	Amortization of Deferred ITC		-\$899,268	-\$899,268	-\$899,268	-\$899,268
46	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	TOTAL DEFERRED INCOME TAXES		\$24,323,301	\$24,323,301	\$24,323,301	\$24,323,301
51	TOTAL INCOME TAX		\$39,464,832	\$30,197,151	\$31,963,486	\$33,729,821

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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 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	12.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				10.334%	10.724%	11.113%

Missouri Public Service - Electric
 Case No. ER-2010-0356
 Test Year Ending 12/31/2009
 6/30/2010 Update - True Up 12/31/2010
 Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$2,442,602	\$1,409,716	\$29,783,888	\$271,674,506
4	Small General Service	-\$249,689	\$42,781	\$5,945,474	\$73,755,171
5	Large General Service	\$14,084	\$2,420,244	\$7,425,303	\$64,880,258
6	Large Power	-\$4,971	\$0	\$7,038,707	\$80,202,509
7	Special	\$0	\$0	\$31,140	\$427,864
8	Lighting	\$0	\$0	\$548,036	\$8,554,003
9	Adjust to G/L	\$0	\$0	\$0	-\$247,660
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,683,178	\$3,872,741	\$50,772,548	\$499,246,651
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	-\$2,683,178	\$3,872,741	\$50,772,548	\$499,246,651

Exhibit No.: _____
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
File No: ER-2010-0356
Date Prepared: November 17, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

EMS - Estimated True-Up Case

STAFF ACCOUNTING SCHEDULES

ST. JOSEPH LIGHT AND POWER - ELECTRIC

**Great Plains Energy Incorporated
Greater Missouri Operations (GMO)
Test Year Ending December 31, 2009
Updated Through June 30, 2010
True-Up Through December 31, 2010**

FILE NO. ER-2010-0356

Jefferson City, Missouri

November 17, 2010

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.74% Return	<u>C</u> 7.98% Return	<u>D</u> 8.22% Return
1	Net Orig Cost Rate Base	\$486,218,564	\$486,218,564	\$486,218,564
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$37,618,730	\$38,785,655	\$39,952,579
4	Net Income Available	\$15,214,541	\$15,214,541	\$15,214,541
5	Additional Net Income Required	\$22,404,189	\$23,571,114	\$24,738,038
6	Income Tax Requirement			
7	Required Current Income Tax	\$6,368,932	\$7,096,015	\$7,823,099
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$6,368,932	\$7,096,015	\$7,823,099
10	Revenue Requirement	\$28,773,121	\$30,667,129	\$32,561,137
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$28,773,121	\$30,667,129	\$32,561,137

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$718,700,045
2	Less Accumulated Depreciation Reserve		\$222,029,476
3	Net Plant In Service		<u>\$496,670,569</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$1,703,960
6	Materials and Supplies		\$9,839,161
7	Emission Allowance		\$5,895,795
8	Prepayments-L&P		\$332,344
9	Fuel Inventory-Oil and Others		\$2,239,212
10	Fuel Inventory-Coal		\$10,562,412
11	Vintage 1 DSM Costs		\$281,781
12	Vintage 2 DSM Costs		\$1,462,884
13	Prepaid Pension Asset		\$8,577,432
14	ERISA Minimum Tracker		\$2,022,355
15	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$39,509,416</u>
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	4.2521%	\$260,754
18	State Tax Offset	4.2521%	\$40,976
19	City Tax Offset	4.2521%	\$0
20	Interest Expense Offset	15.4630%	\$2,683,316
21	Customer Deposits		\$1,268,691
22	Customer Advances for Construction		\$286,085
23	Deferred Income Taxes-Depreciation		\$45,421,599
24	Unamortized Investment Tax Credit		\$0
25	TOTAL SUBTRACT FROM NET PLANT		<u>\$49,961,421</u>
26	Total Rate Base		<u><u>\$486,218,564</u></u>

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
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	Intangible Plant Organization Electric	\$75,000	P-2	\$0	\$75,000	100.0000%	\$0	\$75,000
3	303.020	Misc. Intangible Cap Software - Iatan	\$189,168	P-3	\$0	\$189,168	100.0000%	\$0	\$189,168
4	303.020	Misc. Intangible Cap Software - Lake Road	\$120,000	P-4	\$0	\$120,000	80.3480%	\$0	\$96,418
5		TOTAL PLANT INTANGIBLE	\$384,168		\$0	\$384,168		\$0	\$360,586
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$38,919	P-9	\$0	\$38,919	80.3480%	\$0	\$31,271
10	311.000	Steam Production Structures - LR	\$14,962,371	P-10	\$0	\$14,962,371	80.3480%	\$0	\$12,021,966
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$11,411	P-11	\$0	\$11,411	80.3480%	\$0	\$9,169
12	312.000	Steam Production Boiler Plant - LR	\$55,331,697	P-12	\$0	\$55,331,697	70.5810%	\$0	\$39,053,665
13	312.020	Steam Production Boiler AQC - LR	\$11,505,550	P-13	\$0	\$11,505,550	70.5810%	\$0	\$8,120,732
14	314.000	Steam Prod Turbogenerator - LR	\$15,318,078	P-14	\$0	\$15,318,078	99.9570%	\$0	\$15,311,491
15	315.000	Steam Production Access Equip - LR	\$4,064,496	P-15	\$0	\$4,064,496	80.3480%	\$0	\$3,265,741
16	315.000	Steam Prod. Equip. - GSU	\$0	P-16	\$544,360	\$544,360	80.3480%	\$0	\$437,382
17	316.000	Steam Prod Misc Power Plant - LR	\$384,033	P-17	\$0	\$384,033	58.2000%	\$0	\$223,507
18		TOTAL STEAM PROD - LAKE ROAD	\$101,616,555		\$544,360	\$102,160,915		\$0	\$78,474,924
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$249,279	P-20	\$0	\$249,279	100.0000%	\$0	\$249,279
21	311.000	Steam Production Structures - Iatan 1	\$13,730,091	P-21	-\$465,764	\$13,264,327	100.0000%	\$0	\$13,264,327
22	312.000	Steam Production Boiler Plant - Iatan 1	\$116,479,182	P-22	-\$15,059,692	\$101,419,490	100.0000%	\$0	\$101,419,490
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	P-23	\$0	\$455,225	100.0000%	\$0	\$455,225
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,787,748	P-24	\$0	\$10,787,748	100.0000%	\$0	\$10,787,748
25	315.000	Steam Prod Access Equip - Iatan 1	\$8,216,080	P-25	-\$544,360	\$7,671,720	100.0000%	\$0	\$7,671,720
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$852,801	P-26	\$0	\$852,801	100.0000%	\$0	\$852,801
27		TOTAL STEAM PRODUCTION IATAN 1	\$150,770,406		-\$16,069,816	\$134,700,590		\$0	\$134,700,590
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. Iatan Common	\$0	P-29	\$6,781,911	\$6,781,911	100.0000%	\$0	\$6,781,911
30	312.000	Steam Prod Boiler Plant Iatan Common	\$0	P-30	\$19,540,588	\$19,540,588	100.0000%	\$0	\$19,540,588
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	P-31	\$308,237	\$308,237	100.0000%	\$0	\$308,237
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	P-32	\$485,744	\$485,744	100.0000%	\$0	\$485,744
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$27,116,480	\$27,116,480		\$0	\$27,116,480
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$0	P-35	\$162,148	\$162,148	100.0000%	\$0	\$162,148
36	311.000	Steam Production-Structures-Iatan 2	\$0	P-36	\$19,908,264	\$19,908,264	100.0000%	\$0	\$19,908,264
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	P-37	\$141,141,759	\$141,141,759	100.0000%	\$0	\$141,141,759
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	P-38	\$18,310,134	\$18,310,134	100.0000%	\$0	\$18,310,134
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	P-39	\$6,239,418	\$6,239,418	100.0000%	\$0	\$6,239,418
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-40	\$687,941	\$687,941	100.0000%	\$0	\$687,941
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$186,449,664	\$186,449,664		\$0	\$186,449,664
42		TOTAL STEAM PRODUCTION	\$252,386,961		\$198,040,688	\$450,427,649		\$0	\$426,741,658
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

St. Joseph Light and Power - Electric
Case No. ER-2010-0356
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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
47		OTHER PRODUCTION							
48		OTHER PRODUCTION PLANT							
49	341.000	Other Prod Structures - Electric	\$1,477,027	P-49	\$0	\$1,477,027	100.0000%	\$0	\$1,477,027
50	342.000	Other Prod Fuel Holders - Electric	\$605,108	P-50	\$0	\$605,108	100.0000%	\$0	\$605,108
51	343.000	Other Prod Prime Movers - Electric	\$10,957,437	P-51	\$0	\$10,957,437	100.0000%	\$0	\$10,957,437
52	344.000	Other Prod Generators - Electric	\$3,107,235	P-52	\$0	\$3,107,235	100.0000%	\$0	\$3,107,235
53	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	P-53	\$0	\$1,148,057	100.0000%	\$0	\$1,148,057
54		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
55		TOTAL OTHER PRODUCTION	\$17,294,864		\$0	\$17,294,864		\$0	\$17,294,864
56		RETIREMENTS WORK IN PROGRESS							
57		Production-Salvage and Removal	\$0	P-57	\$0	\$0	100.0000%	\$0	\$0
58		Retirements not classified	\$0		\$0	\$0		\$0	\$0
58		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
59		TOTAL PRODUCTION PLANT	\$269,681,825		\$198,040,688	\$467,722,513		\$0	\$444,036,522
60		TRANSMISSION PLANT							
61	350.000	Transmission Land - Electric	\$377,163	P-61	-\$319,831	\$57,332	100.0000%	\$0	\$57,332
62	350.010	Transmission Land Rights - Electric	\$1,897,345	P-62	\$0	\$1,897,345	100.0000%	\$0	\$1,897,345
63	350.040	Transmission Land Rights - Depreciable	\$3,901	P-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvements	\$580,667	P-64	-\$197,297	\$383,370	100.0000%	\$0	\$383,370
65	353.000	Transmission Station Equipment	\$16,124,714	P-65	\$0	\$16,124,714	100.0000%	\$0	\$16,124,714
66	353.000	Transmission Station Equip - Iatan	\$873,319	P-66	\$0	\$873,319	100.0000%	\$0	\$873,319
67	353.001	Transmission Station Equipment - Iatan 2	\$0	P-67	\$1,000,204	\$1,000,204	100.0000%	\$0	\$1,000,204
68	355.000	Transmission Poles & Fixtures	\$14,118,979	P-68	-\$1,053,817	\$13,065,162	100.0000%	\$0	\$13,065,162
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$0	P-69	\$627,732	\$627,732	100.0000%	\$0	\$627,732
70	356.000	Transmission Overhead Conductors	\$9,240,593	P-70	-\$1,006,219	\$8,234,374	100.0000%	\$0	\$8,234,374
71	356.001	Transmission OH Conductors - Iatan 2	\$0	P-71	\$513,599	\$513,599	100.0000%	\$0	\$513,599
72	357.000	Transmission Underground Conduit	\$16,148	P-72	\$0	\$16,148	100.0000%	\$0	\$16,148
73	358.000	Transmission Underground Conductors	\$31,692	P-73	\$0	\$31,692	100.0000%	\$0	\$31,692
74		TOTAL TRANSMISSION PLANT	\$43,264,521		-\$435,629	\$42,828,892		\$0	\$42,828,892
75		DISTRIBUTION PLANT							
76	360.000	Distribution Land - Electric	\$671,027	P-76	\$0	\$671,027	100.0000%	\$0	\$671,027
77	360.010	Distribution Land Rights - Electric	\$99,640	P-77	\$0	\$99,640	100.0000%	\$0	\$99,640
78	361.000	Distribution Structures and Improvements	\$2,074,314	P-78	\$0	\$2,074,314	100.0000%	\$0	\$2,074,314
79	362.000	Distribution Station Equipment	\$37,743,375	P-79	\$0	\$37,743,375	100.0000%	\$0	\$37,743,375
80	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	P-80	\$0	\$33,936,049	100.0000%	\$0	\$33,936,049
81	365.000	Distribution Overhead Conductors	\$26,920,579	P-81	\$0	\$26,920,579	100.0000%	\$0	\$26,920,579
82	366.000	Distribution Underground Circuits	\$8,077,951	P-82	\$0	\$8,077,951	100.0000%	\$0	\$8,077,951
83	367.000	Distribution Underground Conductors	\$20,420,252	P-83	\$0	\$20,420,252	100.0000%	\$0	\$20,420,252
84	368.000	Distribution Line Transformers	\$36,950,303	P-84	\$0	\$36,950,303	100.0000%	\$0	\$36,950,303
85	369.010	Distribution Services - Overhead	\$5,819,778	P-85	\$0	\$5,819,778	100.0000%	\$0	\$5,819,778
86	369.020	Distribution Services - Underground	\$10,765,173	P-86	\$0	\$10,765,173	100.0000%	\$0	\$10,765,173
87	370.000	Distribution Services - Meters	\$7,964,701	P-87	\$0	\$7,964,701	100.0000%	\$0	\$7,964,701
88	371.000	Distribution Customer Installation	\$4,837,595	P-88	\$0	\$4,837,595	100.0000%	\$0	\$4,837,595
89	373.000	Distribution Street Light & Signals	\$5,804,658	P-89	\$0	\$5,804,658	100.0000%	\$0	\$5,804,658
90		TOTAL DISTRIBUTION PLANT	\$202,085,395		\$0	\$202,085,395		\$0	\$202,085,395
91		RETIREMENT WORK IN PROGRESS							
92		Trans - Distrib, General, and Intangible retirements not classified	\$0	P-92	\$0	\$0	100.0000%	\$0	\$0
93		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0	\$0		\$0	\$0
94		GENERAL PLANT							
95	389.000	General Land - Electric	\$728,769	P-95	\$0	\$728,769	100.0000%	\$0	\$728,769
96	390.000	General Structures & Improv. - Electric	\$6,930,786	P-96	\$0	\$6,930,786	100.0000%	\$0	\$6,930,786
97	391.000	General Office Furniture - Electric	\$309,177	P-97	\$0	\$309,177	100.0000%	\$0	\$309,177
98	391.020	General Office Furn. Comp - Electric	\$952,655	P-98	\$0	\$952,655	100.0000%	\$0	\$952,655
99	392.010	General Trans Light Trucks - Electric	\$299,921	P-99	\$0	\$299,921	100.0000%	\$0	\$299,921
100	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	P-100	\$0	\$2,376,573	100.0000%	\$0	\$2,376,573

St. Joseph Light and Power - Electric
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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
101	392.040	General Trans Trailers - Electric	\$241,007	P-101	\$0	\$241,007	100.0000%	\$0	\$241,007
102	392.050	General Trans Med Trucks - Electric	\$1,114,656	P-102	\$0	\$1,114,656	100.0000%	\$0	\$1,114,656
103	393.000	General Stores Equipment - Electric	\$97,441	P-103	\$0	\$97,441	100.0000%	\$0	\$97,441
104	394.000	General Tools - Electric	\$1,541,870	P-104	\$0	\$1,541,870	100.0000%	\$0	\$1,541,870
105	395.000	General Laboratory - Electric	\$418,914	P-105	\$0	\$418,914	100.0000%	\$0	\$418,914
106	396.000	General Power Oper. Equip - Electric	\$285,796	P-106	\$0	\$285,796	100.0000%	\$0	\$285,796
107	397.000	General Communication - Electric	\$1,961,160	P-107	\$0	\$1,961,160	100.0000%	\$0	\$1,961,160
108	398.000	General Misc. Equip - Electric	\$34,556	P-108	\$0	\$34,556	100.0000%	\$0	\$34,556
109		TOTAL GENERAL PLANT	\$17,293,281		\$0	\$17,293,281		\$0	\$17,293,281
110		GENERAL PLANT - LAKE ROAD							
111	390.000	General Structures - LR	\$3,928	P-111	\$0	\$3,928	80.3480%	\$0	\$3,156
112	391.000	General Office Furniture - LR	\$461,738	P-112	\$0	\$461,738	80.3480%	\$0	\$370,997
113	391.020	General Office Furniture Computer - LR	\$459,393	P-113	\$0	\$459,393	80.3480%	\$0	\$369,113
114	391.040	General Office Furniture Software - LR	\$222,241	P-114	\$0	\$222,241	80.3480%	\$0	\$178,566
115	392.000	General Trans Autos - LR	\$25,099	P-115	\$0	\$25,099	80.3480%	\$0	\$20,167
116	392.010	General Trans Light Trucks - LR	\$52,697	P-116	\$0	\$52,697	80.3480%	\$0	\$42,341
117	392.020	General Trans Heavy Trucks - LR	\$21,121	P-117	\$0	\$21,121	80.3480%	\$0	\$16,970
118	392.050	General Trans Med Trucks - LR	\$15,688	P-118	\$0	\$15,688	80.3480%	\$0	\$12,605
119	394.000	General Tools - LR	\$541,617	P-119	\$0	\$541,617	80.3480%	\$0	\$435,178
120	395.000	General Laboratory - LR	\$371,967	P-120	\$0	\$371,967	80.3480%	\$0	\$298,868
121	396.000	General Power Operated Equip. - LR	\$1,058,781	P-121	\$0	\$1,058,781	80.3480%	\$0	\$850,709
122	397.000	General Communication - LR	\$111,916	P-122	\$0	\$111,916	80.3480%	\$0	\$89,922
123	398.000	General Misc. Equip - LR	\$14,045	P-123	\$0	\$14,045	80.3480%	\$0	\$11,285
124		TOTAL GENERAL PLANT - LAKE ROAD	\$3,360,231		\$0	\$3,360,231		\$0	\$2,699,877
125		GENERAL PLANT - IATAN							
126	391.000	General Office Furniture - Iatan	\$1,693	P-126	\$0	\$1,693	100.0000%	\$0	\$1,693
127	391.020	General Office Furn Comp - Iatan	\$92,340	P-127	\$0	\$92,340	100.0000%	\$0	\$92,340
128	391.040	General Office Furn Software - Iatan	\$157,762	P-128	\$0	\$157,762	100.0000%	\$0	\$157,762
129	397.000	General Communications - Iatan	\$122,543	P-129	\$0	\$122,543	100.0000%	\$0	\$122,543
130		TOTAL GENERAL PLANT - IATAN	\$374,338		\$0	\$374,338		\$0	\$374,338
131		INDUSTRIAL STEAM PRODUCTION PLANT							
132	310.090	Industrial Steam Land	\$11,450	P-132	\$0	\$11,450	0.0000%	\$0	\$0
133	311.090	Industrial Steam Structures	\$32,160	P-133	\$0	\$32,160	0.0000%	\$0	\$0
134	312.090	Industrial Steam Boiler Plant	\$1,041,987	P-134	\$0	\$1,041,987	0.0000%	\$0	\$0
135	315.090	Industrial Steam Accessory	\$80,600	P-135	\$0	\$80,600	0.0000%	\$0	\$0
136	375.090	Industrial Steam Distribution	\$151,660	P-136	\$0	\$151,660	0.0000%	\$0	\$0
137	376.090	Industrial Steam Mains	\$1,665,128	P-137	\$0	\$1,665,128	0.0000%	\$0	\$0
138	379.090	Industrial Steam CTY Gate	\$553,075	P-138	\$0	\$553,075	0.0000%	\$0	\$0
139	380.090	Industrial Steam Services	\$100,842	P-139	\$0	\$100,842	0.0000%	\$0	\$0
140	381.090	Industrial Steam Services- Other	\$412,137	P-140	\$0	\$412,137	0.0000%	\$0	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$4,049,039		\$0	\$4,049,039		\$0	\$0
142		ECORP PLANT							
143	303.020	Misc Intang - Cap Softwr- 5 yr	\$71,425	P-143	\$0	\$71,425	80.3480%	\$0	\$57,389
144	389.000	General Land - Electric Raytown	\$7,568	P-144	\$0	\$7,568	80.3480%	\$0	\$6,081
145	390.000	General Structures & Improv. Raytown	\$2,240,862	P-145	\$0	\$2,240,862	80.3480%	\$0	\$1,800,488
146	390.050	General Leasehold Improvements	\$0	P-146	\$0	\$0	80.3480%	\$0	\$0
147	391.000	General Office Furniture & Eq-Elec	\$318,246	P-147	\$0	\$318,246	80.3480%	\$0	\$255,704
148	391.000	General Office Furn. - Raytown	\$565,374	P-148	\$0	\$565,374	80.3480%	\$0	\$454,267
149	391.020	General Office Furniture - Computer	\$1,570,582	P-149	\$0	\$1,570,582	80.3480%	\$0	\$1,261,931
150	391.020	General Office Furn. Comp. - Raytown	\$653,732	P-150	\$0	\$653,732	80.3480%	\$0	\$525,261
151	391.040	General Office Furn Software	\$5,141,832	P-151	\$0	\$5,141,832	80.3480%	\$0	\$4,131,359
152	391.040	General Office Furn Software - Raytown	\$371,334	P-152	\$0	\$371,334	80.3480%	\$0	\$298,359
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	P-153	\$0	\$0	80.3480%	\$0	\$0
154	392.040	Gen Trans Trailers Electric	\$0	P-154	\$0	\$0	80.3480%	\$0	\$0
155	393.000	General Stores Equipment- Elec	\$2,494	P-155	\$0	\$2,494	80.3480%	\$0	\$2,004
156	394.000	General Tools - Electric - ECORP	\$4,653	P-156	\$0	\$4,653	80.3480%	\$0	\$3,739
157	395.000	General Laboratory Equip - Lake Road	\$0	P-157	\$0	\$0	80.3480%	\$0	\$0
158	396.000	General Power Operated Equip Elec	\$4,367	P-158	\$0	\$4,367	80.3480%	\$0	\$3,509
159	397.000	General Communication Equip Elec	\$215,145	P-159	\$0	\$215,145	80.3480%	\$0	\$172,865
160	397.000	General Communication - Raytown	\$44,409	P-160	\$0	\$44,409	80.3480%	\$0	\$35,682
161	398.000	General Miscellaneous Electric Equipment	\$5,927	P-161	\$0	\$5,927	80.3480%	\$0	\$4,762

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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
162	398.000	General Misc. Equip. - Raytown	\$9,651	P-162	\$0	\$9,651	80.3480%	\$0	\$7,754
163		TOTAL ECORP PLANT	\$11,227,601		\$0	\$11,227,601		\$0	\$9,021,154
164		TOTAL PLANT IN SERVICE	\$551,720,399		\$197,605,059	\$749,325,458		\$0	\$718,700,045

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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
P-16	Steam Prod. Equip. - GSU	315.000		\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		\$544,360		\$0	
P-21	Steam Production Structures - Iatan 1	311.000		-\$465,764		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$465,764		\$0	
P-22	Steam Production Boiler Plant - Iatan 1	312.000		-\$15,059,692		\$0
	1. To recognize Iatan Construction audit adjustments. (Hyneman)		-\$15,059,692		\$0	
P-25	Steam Prod Access Equip - Iatan 1	315.000		-\$544,360		\$0
	1. To reclassify Generator Step Up Transformers (Majors)		-\$544,360		\$0	
P-29	Steam Prod. Struct. Iatan Common	311.000		\$6,781,911		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$6,409,336		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$372,575		\$0	
P-30	Steam Prod Boiler Plant Iatan Common	312.000		\$19,540,588		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$18,458,886		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$1,081,702		\$0	
P-31	Steam Prod. Turbogenerator Iatan Common	314.000		\$308,237		\$0
	1. To include 100MW allocation of Iatan Common plant (Majors)		\$284,906		\$0	
	2. To recognize Iatan Construction audit adjustments. (Hyneman)		\$23,331		\$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
P-32	Steam Prod Accessory Electrical latan Common	315.000		\$485,744		\$0
	1. To include 100MW allocation of latan Common plant (Majors)		\$484,214		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-35	Misc Intangible-Capitalized Software-5yr-latan2	303.020		\$162,148		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,785		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$163,933		\$0	
P-36	Steam Production-Structures-latan 2	311.000		\$19,908,264		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,692,078		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$21,600,342		\$0	
P-37	Steam Production-Boiler Plant Equip.-latan 2	312.000		\$141,141,759		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$12,246,987		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$153,388,746		\$0	
P-38	Steam Production-Turbogenerator-latan 2	314.000		\$18,310,134		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$1,589,713		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$19,899,847		\$0	
P-39	Steam Production Accessory Equipment - latan	315.000		\$6,239,418		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$562,564		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$6,801,982		\$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
P-40	Steam Production-Misc Power Plant Equipmen	316.000		\$687,941		\$0
	1. To recognize latan Construction audit adjustments. (Hyneman)		-\$61,087		\$0	
	2. To include 100MW allocation of latan 2 Plant (Majors)		\$749,028		\$0	
P-61	Transmission Land - Electric	350.000		-\$319,831		\$0
	1. To remove capital lease from plant (Lyons)		-\$319,831		\$0	
P-64	Transmission Structures and Improvments	352.000		-\$197,297		\$0
	1. To remove capital lease from plant (Lyons)		-\$197,297		\$0	
P-67	Transmission Station Equipment - latan 2	353.001		\$1,000,204		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$998,674		\$0	
	2. To recognize latan Construction audit adjustments. (Hyneman)		\$1,530		\$0	
P-68	Transmission Poles & Fixtures	355.000		-\$1,053,817		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,053,817		\$0	
P-69	Transmission Poles and Fixtures - latan 2	355.001		\$627,732		\$0
	1. To include 100MW allocation of latan Transmission Plant (Majors)		\$627,732		\$0	
P-70	Transmission Overhead Conductors	356.000		-\$1,006,219		\$0
	1. To remove capital lease from plant (Lyons)		-\$1,006,219		\$0	
P-71	Transmission OH Conductors - latan 2	356.001		\$513,599		\$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 100MW allocation of Iatan Transmission Plant (Majors)		\$513,599		\$0	
Total Plant Adjustments				<u>\$197,605,059</u>		<u>\$0</u>

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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	Intangible Plant Organization Electric	\$75,000	0.00%	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$189,168	0.00%	\$0
4	303.020	Misc. Intangible Cap Software - Lake Road	\$96,418	0.0000%	\$0
5		TOTAL PLANT INTANGIBLE	\$360,586		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		STEAM PROD - LAKE ROAD			
9	310.000	Steam Production Land Elec - LR	\$31,271	0.0000%	\$0
10	311.000	Steam Production Structures - LR	\$12,021,966	2.0000%	\$240,439
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$9,169	2.0000%	\$183
12	312.000	Steam Production Boiler Plant - LR	\$39,053,665	2.4000%	\$937,288
13	312.020	Steam Production Boiler AQC - LR	\$8,120,732	3.0000%	\$243,622
14	314.000	Steam Prod Turbogenerator - LR	\$15,311,491	2.6600%	\$407,286
15	315.000	Steam Production Access Equip - LR	\$3,265,741	2.4400%	\$79,684
16	315.000	Steam Prod. Equip. - GSU	\$437,382	2.4400%	\$10,672
17	316.000	Steam Prod Misc Power Plant - LR	\$223,507	4.2400%	\$9,477
18		TOTAL STEAM PROD - LAKE ROAD	\$78,474,924		\$1,928,651
19		STEAM PRODUCTION IATAN 1			
20	310.000	Steam Production Land - Iatan 1	\$249,279	0.0000%	\$0
21	311.000	Steam Production Structures - Iatan 1	\$13,264,327	2.0000%	\$265,287
22	312.000	Steam Production Boiler Plant - Iatan 1	\$101,419,490	2.4000%	\$2,434,068
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$455,225	3.0000%	\$13,657
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$10,787,748	2.6600%	\$286,954
25	315.000	Steam Prod Access Equip - Iatan 1	\$7,671,720	2.4400%	\$187,190
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$852,801	4.2400%	\$36,159
27		TOTAL STEAM PRODUCTION IATAN 1	\$134,700,590		\$3,223,315
28		STEAM PRODUCTION IATAN COMMON			
29	311.000	Steam Prod. Struct. Iatan Common	\$6,781,911	2.0000%	\$135,638
30	312.000	Steam Prod Boiler Plant Iatan Common	\$19,540,588	2.4000%	\$468,974
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$308,237	2.6600%	\$8,199
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$485,744	2.4400%	\$11,852
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$27,116,480		\$624,663
34		STEAM PRODUCTION IATAN 2			
35	303.020	Misc Intangible-Capitalized Software-5yr-Iatan 2	\$162,148	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
36	311.000	Steam Production-Structures-Iatan 2	\$19,908,264	2.0800%	\$414,092
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$141,141,759	2.3300%	\$3,288,603
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$18,310,134	2.1300%	\$390,006
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$6,239,418	2.3300%	\$145,378
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$687,941	2.7000%	\$18,574
41		TOTAL STEAM PRODUCTION IATAN 2	\$186,449,664		\$4,256,653
42		TOTAL STEAM PRODUCTION	\$426,741,658		\$10,033,282
43		NUCLEAR PRODUCTION			
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0
45		HYDRAULIC PRODUCTION			
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
47		OTHER PRODUCTION			
48		OTHER PRODUCTION PLANT			
49	341.000	Other Prod Structures - Electric	\$1,477,027	2.1000%	\$31,018
50	342.000	Other Prod Fuel Holders - Electric	\$605,108	2.7500%	\$16,640
51	343.000	Other Prod Prime Movers - Electric	\$10,957,437	2.0000%	\$219,149
52	344.000	Other Prod Generators - Electric	\$3,107,235	2.2000%	\$68,359
53	345.000	Other Prod Accessory Equip - Electric	\$1,148,057	2.3300%	\$26,750
54		TOTAL OTHER PRODUCTION PLANT	\$17,294,864		\$361,916
55		TOTAL OTHER PRODUCTION	\$17,294,864		\$361,916
56		RETIREMENTS WORK IN PROGRESS			
57		Production-Salvage and Removal Retirements not classified	\$0	0.0000%	\$0
58		TOTAL RETIREMENTS WORK IN PROGRESS	\$0		\$0
59		TOTAL PRODUCTION PLANT	\$444,036,522		\$10,395,198
60		TRANSMISSION PLANT			
61	350.000	Transmission Land - Electric	\$57,332	0.00%	\$0
62	350.010	Transmission Land Rights - Electric	\$1,897,345	0.00%	\$0
63	350.040	Transmission Land Rights - Depreciable	\$3,901	0.00%	\$0
64	352.000	Transmission Structures and Improvments	\$383,370	1.75%	\$6,709

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
65	353.000	Transmission Station Equipment	\$16,124,714	2.92%	\$470,842
66	353.000	Transmission Station Equip - Iatan	\$873,319	2.9200%	\$25,501
67	353.001	Transmission Station Equipment - Iatan 2	\$1,000,204	2.9200%	\$29,206
68	355.000	Transmission Poles & Fixtures	\$13,065,162	2.34%	\$305,725
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$627,732	2.34%	\$14,689
70	356.000	Transmission Overhead Conductors	\$8,234,374	1.92%	\$158,100
71	356.001	Transmission OH Conductors - Iatan 2	\$513,599	1.92%	\$9,861
72	357.000	Transmission Underground Conduit	\$16,148	1.67%	\$270
73	358.000	Transmission Underground Conductors	\$31,692	2.00%	\$634
74		TOTAL TRANSMISSION PLANT	\$42,828,892		\$1,021,537
75		DISTRIBUTION PLANT			
76	360.000	Distribution Land - Electric	\$671,027	0.00%	\$0
77	360.010	Distribution Land Rights - Electric	\$99,640	0.00%	\$0
78	361.000	Distribution Structures and Improvements	\$2,074,314	2.18%	\$45,220
79	362.000	Distribution Station Equipment	\$37,743,375	2.20%	\$830,354
80	364.000	Distribution Poles, Towers, and Fixtures	\$33,936,049	3.46%	\$1,174,187
81	365.000	Distribution Overhead Conductors	\$26,920,579	2.27%	\$611,097
82	366.000	Distribution Underground Circuits	\$8,077,951	2.08%	\$168,021
83	367.000	Distribution Underground Conductors	\$20,420,252	1.91%	\$390,027
84	368.000	Distribution Line Transformers	\$36,950,303	2.44%	\$901,587
85	369.010	Distribution Services - Overhead	\$5,819,778	3.50%	\$203,692
86	369.020	Distribution Services - Underground	\$10,765,173	2.88%	\$310,037
87	370.000	Distribution Services - Meters	\$7,964,701	2.10%	\$167,259
88	371.000	Distribution Customer Installation	\$4,837,595	4.20%	\$203,179
89	373.000	Distribution Street Light & Signals	\$5,804,658	3.00%	\$174,140
90		TOTAL DISTRIBUTION PLANT	\$202,085,395		\$5,178,800
91		RETIREMENT WORK IN PROGRESS			
92		Trans - Distrib, General, and Intangible retirements not classified	\$0	0.0000%	\$0
93		TOTAL RETIREMENT WORK IN PROGRESS	\$0		\$0
94		GENERAL PLANT			
95	389.000	General Land - Electric	\$728,769	0.00%	\$0
96	390.000	General Structures & Improv. - Electric	\$6,930,786	2.44%	\$169,111
97	391.000	General Office Furniture - Electric	\$309,177	4.17%	\$12,893
98	391.020	General Office Furn. Comp - Electric	\$952,655	12.50%	\$119,082
99	392.010	General Trans Light Trucks - Electric	\$299,921	8.50%	\$25,493
100	392.020	General Trans Heavy Trucks - Electric	\$2,376,573	6.93%	\$164,697
101	392.040	General Trans Trailers - Electric	\$241,007	3.39%	\$8,170
102	392.050	General Trans Med Trucks - Electric	\$1,114,656	7.59%	\$84,602
103	393.000	General Stores Equipment - Electric	\$97,441	3.70%	\$3,605
104	394.000	General Tools - Electric	\$1,541,870	3.68%	\$56,741
105	395.000	General Laboratory - Electric	\$418,914	3.43%	\$14,369
106	396.000	General Power Oper. Equip - Electric	\$285,796	4.73%	\$13,518

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
107	397.000	General Communication - Electric	\$1,961,160	3.70%	\$72,563
108	398.000	General Misc. Equip - Electric	\$34,556	3.71%	\$1,282
109		TOTAL GENERAL PLANT	\$17,293,281		\$746,126
110		GENERAL PLANT - LAKE ROAD			
111	390.000	General Structures - LR	\$3,156	2.4400%	\$77
112	391.000	General Office Furniture - LR	\$370,997	4.1700%	\$15,471
113	391.020	General Office Furniture Computer - LR	\$369,113	12.5000%	\$46,139
114	391.040	General Office Furniture Software - LR	\$178,566	11.1100%	\$19,839
115	392.000	General Trans Autos - LR	\$20,167	12.1500%	\$2,450
116	392.010	General Trans Light Trucks - LR	\$42,341	8.5000%	\$3,599
117	392.020	General Trans Heavy Trucks - LR	\$16,970	6.9300%	\$1,176
118	392.050	General Trans Med Trucks - LR	\$12,605	7.5900%	\$957
119	394.000	General Tools - LR	\$435,178	3.6800%	\$16,015
120	395.000	General Laboratory - LR	\$298,868	3.4300%	\$10,251
121	396.000	General Power Operated Equip. - LR	\$850,709	4.7300%	\$40,239
122	397.000	General Communication - LR	\$89,922	3.7000%	\$3,327
123	398.000	General Misc. Equip - LR	\$11,285	3.7100%	\$419
124		TOTAL GENERAL PLANT - LAKE ROAD	\$2,699,877		\$159,959
125		GENERAL PLANT - IATAN			
126	391.000	General Office Furniture - Iatan	\$1,693	4.1700%	\$71
127	391.020	General Office Furn Comp - Iatan	\$92,340	12.5000%	\$11,543
128	391.040	General Office Furn Software - Iatan	\$157,762	11.1100%	\$17,527
129	397.000	General Communications - Iatan	\$122,543	3.7000%	\$4,534
130		TOTAL GENERAL PLANT - IATAN	\$374,338		\$33,675
131		INDUSTRIAL STEAM PRODUCTION PLANT			
132	310.090	Industrial Steam Land	\$0	0.0000%	\$0
133	311.090	Industrial Steam Structures	\$0	0.0000%	\$0
134	312.090	Industrial Steam Boiler Plant	\$0	0.0000%	\$0
135	315.090	Industrial Steam Accessory	\$0	0.0000%	\$0
136	375.090	Industrial Steam Distribution	\$0	0.0000%	\$0
137	376.090	Industrial Steam Mains	\$0	0.0000%	\$0
138	379.090	Industrial Steam CTY Gate	\$0	0.0000%	\$0
139	380.090	Industrial Steam Services	\$0	0.0000%	\$0
140	381.090	Industrial Steam Services- Other	\$0	0.0000%	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$0		\$0
142		ECORP PLANT			
143	303.020	Misc Intang - Cap Softwr- 5 yr	\$57,389	0.0000%	\$0
144	389.000	General Land - Electric Raytown	\$6,081	0.0000%	\$0
145	390.000	General Structures & Improv. Raytown	\$1,800,488	2.2200%	\$39,971
146	390.050	General Leasehold Improvements	\$0	0.0000%	\$0
147	391.000	General Office Furniture & Eq-Elec	\$255,704	4.1700%	\$10,663

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
148	391.000	General Office Furn. - Raytown	\$454,267	4.1700%	\$18,943
149	391.020	General Office Furniture - Computer	\$1,261,931	12.5000%	\$157,741
150	391.020	General Office Furn. Comp. - Raytown	\$525,261	12.5000%	\$65,658
151	391.040	General Office Furn Software	\$4,131,359	11.1100%	\$458,994
152	391.040	General Office Furn Software - Raytown	\$298,359	11.1100%	\$33,148
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	0.0000%	\$0
154	392.040	Gen Trans Trailers Electric	\$0	0.0000%	\$0
155	393.000	General Stores Equipment- Elec	\$2,004	0.0000%	\$0
156	394.000	General Tools - Electric - ECORP	\$3,739	3.5700%	\$133
157	395.000	General Laboratory Equip - Lake Road	\$0	0.0000%	\$0
158	396.000	General Power Operated Equip Elec	\$3,509	0.0000%	\$0
159	397.000	General Communication Equip Elec	\$172,865	3.7000%	\$6,396
160	397.000	General Communication - Raytown	\$35,682	3.7000%	\$1,320
161	398.000	General Miscellaneous Electric Equipment	\$4,762	4.1700%	\$199
162	398.000	General Misc. Equip. - Raytown	\$7,754	4.1700%	\$323
163		TOTAL ECORP PLANT	<u>\$9,021,154</u>		<u>\$793,489</u>
164		Total Depreciation	<u>\$718,700,045</u>		<u>\$18,328,784</u>

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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
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	303.020	Misc. Intangible Cap Software - Iatan	\$106,300	R-3	\$0	\$106,300	100.0000%	\$0	\$106,300
4	303.020	Misc. Intangible Cap Software - Lake Road	\$0	R-4	\$0	\$0	80.3480%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$106,300		\$0	\$106,300		\$0	\$106,300
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		STEAM PROD - LAKE ROAD							
9	310.000	Steam Production Land Elec - LR	\$0	R-9	\$0	\$0	80.3480%	\$0	\$0
10	311.000	Steam Production Structures - LR	\$6,224,852	R-10	\$0	\$6,224,852	80.3480%	\$0	\$5,001,544
11	311.010	Steam Prod. Struct. Lease Impr - LR	\$0	R-11	\$0	\$0	80.3480%	\$0	\$0
12	312.000	Steam Production Boiler Plant - LR	\$25,036,255	R-12	\$0	\$25,036,255	70.5810%	\$0	\$17,670,839
13	312.020	Steam Production Boiler AQC - LR	\$6,056,043	R-13	\$0	\$6,056,043	70.5810%	\$0	\$4,274,416
14	314.000	Steam Prod Turbogenerator - LR	\$9,520,078	R-14	\$0	\$9,520,078	99.9570%	\$0	\$9,515,984
15	315.000	Steam Production Access Equip - LR	\$3,027,266	R-15	\$0	\$3,027,266	80.3480%	\$0	\$2,432,348
16	315.000	Steam Prod. Equip. - GSU	\$0	R-16	\$163,093	\$163,093	80.3480%	\$0	\$131,042
17	316.000	Steam Prod Misc Power Plant - LR	\$218,619	R-17	\$0	\$218,619	58.2000%	\$0	\$127,236
18		TOTAL STEAM PROD - LAKE ROAD	\$50,083,113		\$163,093	\$50,246,206		\$0	\$39,153,409
19		STEAM PRODUCTION IATAN 1							
20	310.000	Steam Production Land - Iatan 1	\$12,343	R-20	\$0	\$12,343	100.0000%	\$0	\$12,343
21	311.000	Steam Production Structures - Iatan 1	\$2,789,334	R-21	\$0	\$2,789,334	100.0000%	\$0	\$2,789,334
22	312.000	Steam Production Boiler Plant - Iatan 1	\$27,991,214	R-22	\$0	\$27,991,214	100.0000%	\$0	\$27,991,214
23	312.020	Steam Prod Boiler AQC - Iatan 1	\$32,503	R-23	\$0	\$32,503	100.0000%	\$0	\$32,503
24	314.000	Steam Prod Turbogenerator - Iatan 1	\$7,297,457	R-24	\$0	\$7,297,457	100.0000%	\$0	\$7,297,457
25	315.000	Steam Prod Access Equip - Iatan 1	\$4,496,051	R-25	-\$163,093	\$4,332,958	100.0000%	\$0	\$4,332,958
26	316.000	Steam Prod Misc Power Plant - Iatan 1	\$506,773	R-26	\$0	\$506,773	100.0000%	\$0	\$506,773
27		TOTAL STEAM PRODUCTION IATAN 1	\$43,125,675		-\$163,093	\$42,962,582		\$0	\$42,962,582
28		STEAM PRODUCTION IATAN COMMON							
29	311.000	Steam Prod. Struct. Iatan Common	\$0	R-29	\$141,991	\$141,991	100.0000%	\$0	\$141,991
30	312.000	Steam Prod Boiler Plant Iatan Common	\$0	R-30	\$478,912	\$478,912	100.0000%	\$0	\$478,912
31	314.000	Steam Prod. Turbogenerator Iatan Common	\$0	R-31	\$6,633	\$6,633	100.0000%	\$0	\$6,633
32	315.000	Steam Prod Accessory Electrical Iatan Common	\$0	R-32	\$15,036	\$15,036	100.0000%	\$0	\$15,036
33		TOTAL STEAM PRODUCTION IATAN COMMON	\$0		\$642,572	\$642,572		\$0	\$642,572
34		STEAM PRODUCTION IATAN 2							
35	303.020	Misc Intangible-Capitalized Software-Syr-Iatan 2	\$0	R-35	\$35,519	\$35,519	100.0000%	\$0	\$35,519
36	311.000	Steam Production-Structures-Iatan 2	\$0	R-36	\$33,751	\$33,751	100.0000%	\$0	\$33,751
37	312.000	Steam Production-Boiler Plant Equip.-Iatan 2	\$0	R-37	\$280,702	\$280,702	100.0000%	\$0	\$280,702
38	314.000	Steam Production-Turbogenerator-Iatan 2	\$0	R-38	\$38,758	\$38,758	100.0000%	\$0	\$38,758
39	315.000	Steam Production Accessory Equipment - Iatan 2	\$0	R-39	\$13,664	\$13,664	100.0000%	\$0	\$13,664
40	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-40	\$1,564	\$1,564	100.0000%	\$0	\$1,564
41		TOTAL STEAM PRODUCTION IATAN 2	\$0		\$403,958	\$403,958		\$0	\$403,958
42		TOTAL STEAM PRODUCTION	\$93,208,788		\$1,046,530	\$94,255,318		\$0	\$83,162,521
43		NUCLEAR PRODUCTION							
44		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
45		HYDRAULIC PRODUCTION							
46		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
47		OTHER PRODUCTION							

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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
48		OTHER PRODUCTION PLANT							
49	341.000	Other Prod Structures - Electric	\$1,327,170	R-49	\$0	\$1,327,170	100.0000%	\$0	\$1,327,170
50	342.000	Other Prod Fuel Holders - Electric	\$656,971	R-50	\$0	\$656,971	100.0000%	\$0	\$656,971
51	343.000	Other Prod Prime Movers - Electric	\$12,290,318	R-51	\$0	\$12,290,318	100.0000%	\$0	\$12,290,318
52	344.000	Other Prod Generators - Electric	\$3,439,283	R-52	\$0	\$3,439,283	100.0000%	\$0	\$3,439,283
53	345.000	Other Prod Accessory Equip - Electric	\$890,589	R-53	\$0	\$890,589	100.0000%	\$0	\$890,589
54		TOTAL OTHER PRODUCTION PLANT	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
55		TOTAL OTHER PRODUCTION	\$18,604,331		\$0	\$18,604,331		\$0	\$18,604,331
56		RETIREMENTS WORK IN PROGRESS							
57		Production-Salvage and Removal Retirements not classified	-\$967,551	R-57	\$0	-\$967,551	100.0000%	\$0	-\$967,551
58		TOTAL RETIREMENTS WORK IN PROGRESS	-\$967,551		\$0	-\$967,551		\$0	-\$967,551
59		TOTAL PRODUCTION PLANT	\$110,845,568		\$1,046,530	\$111,892,098		\$0	\$100,799,301
60		TRANSMISSION PLANT							
61	350.000	Transmission Land - Electric	-\$4,598	R-61	\$0	-\$4,598	100.0000%	\$0	-\$4,598
62	350.010	Transmission Land Rights - Electric	\$0	R-62	\$0	\$0	100.0000%	\$0	\$0
63	350.040	Transmission Land Rights - Depreciable	\$3,901	R-63	\$0	\$3,901	100.0000%	\$0	\$3,901
64	352.000	Transmission Structures and Improvements	\$239,862	R-64	\$0	\$239,862	100.0000%	\$0	\$239,862
65	353.000	Transmission Station Equipment	\$6,723,338	R-65	\$0	\$6,723,338	100.0000%	\$0	\$6,723,338
66	353.000	Transmission Station Equip - Iatan	\$0	R-66	\$0	\$0	100.0000%	\$0	\$0
67	353.001	Transmission Station Equipment - Iatan 2	\$0	R-67	\$3,479	\$3,479	100.0000%	\$0	\$3,479
68	355.000	Transmission Poles & Fixtures	\$8,368,438	R-68	\$0	\$8,368,438	100.0000%	\$0	\$8,368,438
69	355.001	Transmission Poles and Fixtures - Iatan 2	\$0	R-69	\$7,570	\$7,570	100.0000%	\$0	\$7,570
70	356.000	Transmission Overhead Conductors	\$6,415,347	R-70	\$0	\$6,415,347	100.0000%	\$0	\$6,415,347
71	356.001	Transmission OH Conductors - Iatan 2	\$0	R-71	\$4,904	\$4,904	100.0000%	\$0	\$4,904
72	357.000	Transmission Underground Conduit	\$5,169	R-72	\$0	\$5,169	100.0000%	\$0	\$5,169
73	358.000	Transmission Underground Conductors	\$31,044	R-73	\$0	\$31,044	100.0000%	\$0	\$31,044
74		TOTAL TRANSMISSION PLANT	\$21,782,501		\$15,953	\$21,798,454		\$0	\$21,798,454
75		DISTRIBUTION PLANT							
76	360.000	Distribution Land - Electric	\$0	R-76	\$0	\$0	100.0000%	\$0	\$0
77	360.010	Distribution Land Rights - Electric	\$0	R-77	\$0	\$0	100.0000%	\$0	\$0
78	361.000	Distribution Structures and Improvements	\$487,765	R-78	\$0	\$487,765	100.0000%	\$0	\$487,765
79	362.000	Distribution Station Equipment	\$17,105,128	R-79	\$0	\$17,105,128	100.0000%	\$0	\$17,105,128
80	364.000	Distribution Poles, Towers, and Fixtures	\$15,888,616	R-80	\$0	\$15,888,616	100.0000%	\$0	\$15,888,616
81	365.000	Distribution Overhead Conductors	\$10,185,712	R-81	\$0	\$10,185,712	100.0000%	\$0	\$10,185,712
82	366.000	Distribution Underground Circuits	\$1,997,198	R-82	\$0	\$1,997,198	100.0000%	\$0	\$1,997,198
83	367.000	Distribution Underground Conductors	\$5,017,222	R-83	\$0	\$5,017,222	100.0000%	\$0	\$5,017,222
84	368.000	Distribution Line Transformers	\$19,926,291	R-84	\$0	\$19,926,291	100.0000%	\$0	\$19,926,291
85	369.010	Distribution Services - Overhead	\$3,314,428	R-85	\$0	\$3,314,428	100.0000%	\$0	\$3,314,428
86	369.020	Distribution Services - Underground	\$5,045,930	R-86	\$0	\$5,045,930	100.0000%	\$0	\$5,045,930
87	370.000	Distribution Services - Meters	\$4,874,624	R-87	\$0	\$4,874,624	100.0000%	\$0	\$4,874,624
88	371.000	Distribution Customer Installation	\$2,363,493	R-88	\$0	\$2,363,493	100.0000%	\$0	\$2,363,493
89	373.000	Distribution Street Light & Signals	\$2,460,379	R-89	\$0	\$2,460,379	100.0000%	\$0	\$2,460,379
90		TOTAL DISTRIBUTION PLANT	\$88,666,786		\$0	\$88,666,786		\$0	\$88,666,786
91		RETIREMENT WORK IN PROGRESS							
92		Trans - Distrib, General, and Intangible retirements not classified	-\$1,367,861	R-92	\$0	-\$1,367,861	100.0000%	\$0	-\$1,367,861
93		TOTAL RETIREMENT WORK IN PROGRESS	-\$1,367,861		\$0	-\$1,367,861		\$0	-\$1,367,861
94		GENERAL PLANT							
95	389.000	General Land - Electric	\$0	R-95	\$0	\$0	100.0000%	\$0	\$0
96	390.000	General Structures & Improv. - Electric	\$2,060,597	R-96	\$0	\$2,060,597	100.0000%	\$0	\$2,060,597
97	391.000	General Office Furniture - Electric	-\$126,618	R-97	\$0	-\$126,618	100.0000%	\$0	-\$126,618
98	391.020	General Office Furn. Comp - Electric	\$453,178	R-98	\$0	\$453,178	100.0000%	\$0	\$453,178
99	392.010	General Trans Light Trucks - Electric	\$154,169	R-99	\$0	\$154,169	100.0000%	\$0	\$154,169
100	392.020	General Trans Heavy Trucks - Electric	\$1,134,911	R-100	\$0	\$1,134,911	100.0000%	\$0	\$1,134,911
101	392.040	General Trans Trailers - Electric	\$241,007	R-101	\$0	\$241,007	100.0000%	\$0	\$241,007
102	392.050	General Trans Med Trucks - Electric	\$361,789	R-102	\$0	\$361,789	100.0000%	\$0	\$361,789
103	393.000	General Stores Equipment - Electric	\$103,727	R-103	\$0	\$103,727	100.0000%	\$0	\$103,727
104	394.000	General Tools - Electric	\$976,602	R-104	\$0	\$976,602	100.0000%	\$0	\$976,602

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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
105	395.000	General Laboratory - Electric	\$262,054	R-105	\$0	\$262,054	100.0000%	\$0	\$262,054
106	396.000	General Power Oper. Equip - Electric	\$109,759	R-106	\$0	\$109,759	100.0000%	\$0	\$109,759
107	397.000	General Communication - Electric	\$844,606	R-107	\$0	\$844,606	100.0000%	\$0	\$844,606
108	398.000	General Misc. Equip - Electric	\$1,640	R-108	\$0	\$1,640	100.0000%	\$0	\$1,640
109		TOTAL GENERAL PLANT	\$6,577,421		\$0	\$6,577,421		\$0	\$6,577,421
110		GENERAL PLANT - LAKE ROAD							
111	390.000	General Structures - LR	\$2,278	R-111	\$0	\$2,278	80.3480%	\$0	\$1,830
112	391.000	General Office Furniture - LR	\$234,293	R-112	\$0	\$234,293	80.3480%	\$0	\$188,250
113	391.020	General Office Furniture Computer - LR	\$426,923	R-113	\$0	\$426,923	80.3480%	\$0	\$343,024
114	391.040	General Office Furniture Software - LR	\$162,998	R-114	\$0	\$162,998	80.3480%	\$0	\$130,966
115	392.000	General Trans Autos - LR	\$22,176	R-115	\$0	\$22,176	80.3480%	\$0	\$17,818
116	392.010	General Trans Light Trucks - LR	\$19,007	R-116	\$0	\$19,007	80.3480%	\$0	\$15,272
117	392.020	General Trans Heavy Trucks - LR	\$21,121	R-117	\$0	\$21,121	80.3480%	\$0	\$16,970
118	392.050	General Trans Med Trucks - LR	\$15,308	R-118	\$0	\$15,308	80.3480%	\$0	\$12,300
119	394.000	General Tools - LR	\$331,105	R-119	\$0	\$331,105	80.3480%	\$0	\$266,036
120	395.000	General Laboratory - LR	\$257,767	R-120	\$0	\$257,767	80.3480%	\$0	\$207,111
121	396.000	General Power Operated Equip. - LR	\$393,237	R-121	\$0	\$393,237	80.3480%	\$0	\$315,958
122	397.000	General Communication - LR	\$5,246	R-122	\$0	\$5,246	80.3480%	\$0	\$4,215
123	398.000	General Misc. Equip - LR	\$9,608	R-123	\$0	\$9,608	80.3480%	\$0	\$7,720
124		TOTAL GENERAL PLANT - LAKE ROAD	\$1,901,067		\$0	\$1,901,067		\$0	\$1,527,470
125		GENERAL PLANT - IATAN							
126	391.000	General Office Furniture - Iatan	\$1,622	R-126	\$0	\$1,622	100.0000%	\$0	\$1,622
127	391.020	General Office Furn Comp - Iatan	\$31,999	R-127	\$0	\$31,999	100.0000%	\$0	\$31,999
128	391.040	General Office Furn Software - Iatan	\$157,762	R-128	\$0	\$157,762	100.0000%	\$0	\$157,762
129	397.000	General Communications - Iatan	\$45,424	R-129	\$0	\$45,424	100.0000%	\$0	\$45,424
130		TOTAL GENERAL PLANT - IATAN	\$236,807		\$0	\$236,807		\$0	\$236,807
131		INDUSTRIAL STEAM PRODUCTION PLANT							
132	310.090	Industrial Steam Land	\$0	R-132	\$0	\$0	0.0000%	\$0	\$0
133	311.090	Industrial Steam Structures	-\$6,356	R-133	\$0	-\$6,356	0.0000%	\$0	\$0
134	312.090	Industrial Steam Boiler Plant	\$85,009	R-134	\$0	\$85,009	0.0000%	\$0	\$0
135	315.090	Industrial Steam Accessory	-\$3,805	R-135	\$0	-\$3,805	0.0000%	\$0	\$0
136	375.090	Industrial Steam Distribution	\$50,467	R-136	\$0	\$50,467	0.0000%	\$0	\$0
137	376.090	Industrial Steam Mains	\$1,004,177	R-137	\$0	\$1,004,177	0.0000%	\$0	\$0
138	379.090	Industrial Steam CTY Gate	\$256,345	R-138	\$0	\$256,345	0.0000%	\$0	\$0
139	380.090	Industrial Steam Services	\$96,433	R-139	\$0	\$96,433	0.0000%	\$0	\$0
140	381.090	Industrial Steam Services- Other	\$225,807	R-140	\$0	\$225,807	0.0000%	\$0	\$0
141		TOTAL INDUSTRIAL STEAM PRODUCTION PLANT	\$1,708,077		\$0	\$1,708,077		\$0	\$0
142		ECORP PLANT							
143	303.020	Misc Intang - Cap Softwr- 5 yr	\$11,904	R-143	\$0	\$11,904	80.3480%	\$0	\$9,565
144	389.000	General Land - Electric Raytown	\$0	R-144	\$0	\$0	80.3480%	\$0	\$0
145	390.000	General Structures & Improv. Raytown	-\$89,958	R-145	\$0	-\$89,958	80.3480%	\$0	-\$72,279
146	390.050	General Leasehold Improvements	\$0	R-146	\$0	\$0	80.3480%	\$0	\$0
147	391.000	General Office Furniture & Eq-Elec	\$32,340	R-147	\$0	\$32,340	80.3480%	\$0	\$25,985
148	391.000	General Office Furn. - Raytown	\$59,795	R-148	\$0	\$59,795	80.3480%	\$0	\$48,044
149	391.020	General Office Furniture - Computer	\$1,206,384	R-149	\$0	\$1,206,384	80.3480%	\$0	\$969,305
150	391.020	General Office Furn. Comp. - Raytown	\$559,581	R-150	\$0	\$559,581	80.3480%	\$0	\$449,612
151	391.040	General Office Furn Software	\$2,744,682	R-151	\$0	\$2,744,682	80.3480%	\$0	\$2,205,297
152	391.040	General Office Furn Software - Raytown	\$197,736	R-152	\$0	\$197,736	80.3480%	\$0	\$158,877
153	392.020	Gen Trans Heavy Trucks - Lake Road	\$0	R-153	\$0	\$0	80.3480%	\$0	\$0
154	392.040	Gen Trans Trailers Electric	\$0	R-154	\$0	\$0	80.3480%	\$0	\$0
155	393.000	General Stores Equipment- Elec	\$2,541	R-155	\$0	\$2,541	80.3480%	\$0	\$2,042
156	394.000	General Tools - Electric - ECORP	\$4,860	R-156	\$0	\$4,860	80.3480%	\$0	\$3,905
157	395.000	General Laboratory Equip - Lake Road	\$0	R-157	\$0	\$0	80.3480%	\$0	\$0
158	396.000	General Power Operated Equip Elec	\$4,609	R-158	\$0	\$4,609	80.3480%	\$0	\$3,703
159	397.000	General Communication Equip Elec	-\$143,677	R-159	\$0	-\$143,677	80.3480%	\$0	-\$115,442
160	397.000	General Communication - Raytown	-\$19,873	R-160	\$0	-\$19,873	80.3480%	\$0	-\$15,968
161	398.000	General Miscellaneous Electric Equipment	\$5,927	R-161	\$0	\$5,927	80.3480%	\$0	\$4,762
162	398.000	General Misc. Equip. - Raytown	\$9,198	R-162	\$0	\$9,198	80.3480%	\$0	\$7,390
163		TOTAL ECORP PLANT	\$4,586,049		\$0	\$4,586,049		\$0	\$3,684,798
164		TOTAL DEPRECIATION RESERVE	\$235,042,715		\$1,062,483	\$236,105,198		\$0	\$222,029,476

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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-16	Steam Prod. Equip. - GSU	315.000		\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		\$163,093		\$0	
R-25	Steam Prod Access Equip - Iatan 1	315.000		-\$163,093		\$0
	1. To reclassify Generator Step Up Transformer Reserve (Majors)		-\$163,093		\$0	
R-29	Steam Prod. Struct. Iatan Common	311.000		\$141,991		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$141,991		\$0	
R-30	Steam Prod Boiler Plant Iatan Common	312.000		\$478,912		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$478,912		\$0	
R-31	Steam Prod. Turbogenerator Iatan Common	314.000		\$6,633		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$6,633		\$0	
R-32	Steam Prod Accessory Electrical Iatan Common	315.000		\$15,036		\$0
	1. To include 100MW allocation of Iatan Common Reserve (Majors)		\$15,036		\$0	
R-35	Misc Intangible-Capitalized Software-5yr-Iatan 2	303.020		\$35,519		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$35,519		\$0	
R-36	Steam Production-Structures-Iatan 2	311.000		\$33,751		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$33,751		\$0	
R-37	Steam Production-Boiler Plant Equip.-Iatan 2	312.000		\$280,702		\$0

St. Joseph Light and Power - Electric
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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
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$280,702		\$0	
R-38	Steam Production-Turbogenerator-Iatan 2	314.000		\$38,758		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$38,758		\$0	
R-39	Steam Production Accessory Equipment -Iatan	315.000		\$13,664		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$13,664		\$0	
R-40	Steam Production-Misc Power Plant Equipmen	316.000		\$1,564		\$0
	1. To include 100MW allocation of Iatan 2 Reserve (Majors)		\$1,564		\$0	
R-67	Transmission Station Equipment - Iatan 2	353.001		\$3,479		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$3,479		\$0	
R-69	Transmission Poles and Fixtures - Iatan 2	355.001		\$7,570		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$7,570		\$0	
R-71	Transmission OH Conductors - Iatan 2	356.001		\$4,904		\$0
	1. To include 100MW allocation of Iatan Transmission Reserve (Majors)		\$4,904		\$0	
Total Reserve Adjustments				\$1,062,483		\$0

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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	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$7,789,541	30.11	13.85	16.26	0.044537	\$346,923
3	Federal, State & City Income Tax Withheld	\$3,419,329	30.11	13.63	16.48	0.045151	\$154,386
4	Other Employee Withholdings	\$2,887,852	30.11	13.63	16.48	0.045151	\$130,389
5	FICA Taxes Withheld-Employee	\$1,412,402	30.11	13.77	16.34	0.044767	\$63,229
6	Accrued Vacation	\$887,620	30.11	344.83	-314.72	-0.862247	-\$765,348
7	Sibley Coal	\$517,757	30.11	17.39	12.72	0.034849	\$18,043
8	Lake Road Coal & Freight	\$9,185,613	30.11	20.37	9.74	0.026685	\$245,118
9	Fuel - Purchased Gas	\$2,086,095	30.11	39.83	-9.72	-0.026630	-\$55,553
10	Fuel - Purchased Oil	\$5,786	30.11	39.83	-9.72	-0.026630	-\$154
11	Purchased Power	\$14,783,988	30.11	34.50	-4.39	-0.012027	-\$177,807
12	Injuries and Damages	\$287,836	30.11	31.45	-1.34	-0.003671	-\$1,057
13	Pension Fund Payments	\$672,833	30.11	51.74	-21.63	-0.059260	-\$39,872
14	OPEB Expenses	\$306,053	30.11	178.44	-148.33	-0.406384	-\$124,375
15	Cash Vouchers	\$56,450,176	30.11	30.00	0.11	0.000301	\$16,992
16	TOTAL OPERATION AND MAINT. EXPENSE	\$100,692,881					-\$189,086
17	TAXES						
18	FICA - Employer Portion	\$1,412,402	30.11	13.63	16.48	0.045151	\$63,771
19	Federal/State Unemployment Taxes	\$68,454	30.11	75.88	-45.77	-0.125397	-\$8,584
20	City Franchise Taxes	\$3,847,474	12.90	21.42	-8.52	-0.023342	-\$89,808
21	Corporate Franchise Taxes	\$112,732	30.11	-76.00	106.11	0.290712	\$32,773
22	Property Tax	\$3,442,677	30.11	182.07	-151.96	-0.416329	-\$1,433,286
23	TOTAL TAXES	\$8,883,739					-\$1,435,134
24	OTHER EXPENSES						
25	Sales Taxes	\$3,198,288	12.90	22.00	-9.10	-0.024932	-\$79,740
26	TOTAL OTHER EXPENSES	\$3,198,288					-\$79,740
27	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$1,703,960
28	TAX OFFSET FROM RATE BASE						
29	Federal Tax Offset	\$6,132,359	30.11	45.63	-15.52	-0.042521	-\$260,754
30	State Tax Offset	\$963,656	30.11	45.63	-15.52	-0.042521	-\$40,976
31	City Tax Offset	\$0	30.11	45.63	-15.52	-0.042521	\$0
32	Interest Expense Offset	\$17,353,141	30.11	86.55	-56.44	-0.154630	-\$2,683,316
33	TOTAL OFFSET FROM RATE BASE	\$24,449,156					-\$2,985,046
34	TOTAL CASH WORKING CAPITAL REQUIRED						-\$4,689,006

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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	\$149,708,220	See Note (1)	See Note (1)	See Note (1)	\$149,708,220	\$12,698,931	\$146,381,514	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392	\$3,307,084	\$84,454,263	-\$2,034,978	\$70,276,018	\$9,604,143	\$60,671,875
3	TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222	-\$1,563,757	\$3,250,110	\$0	\$3,250,110	\$544,739	\$2,705,371
4	TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823	\$31,382	\$7,156,119	\$0	\$7,015,541	\$2,958,808	\$4,056,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896	\$192,195	\$3,292,397	\$24,909	\$3,317,306	\$1,671,459	\$1,645,847
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745	-\$10,130	\$297,889	\$166,512	\$464,401	\$165,837	\$298,564
7	TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371	-\$895	\$101,319	\$0	\$101,319	\$81,110	\$20,209
8	TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434	-\$1,262,466	\$17,728,117	\$106,181	\$16,268,186	\$3,141,064	\$13,127,122
9	TOTAL DEPRECIATION EXPENSE	\$10,799,438	See Note (1)	See Note (1)	See Note (1)	\$10,799,438	\$4,990,155	\$15,672,867	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436	\$0	\$1,589,436
11	TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891	\$2,395,699	\$6,745,590	\$0	\$6,745,590	\$0	\$6,745,590
12	TOTAL OPERATING EXPENSE	\$132,325,566	\$17,880,918	\$103,645,210	\$3,089,112	\$135,414,678	\$3,252,779	\$124,700,774	\$18,167,160	\$90,860,747
13	NET INCOME BEFORE TAXES	\$17,382,654	\$0	\$0	\$0	\$14,293,542	\$9,446,152	\$21,680,740	\$0	\$0
14	TOTAL INCOME TAXES	\$6,636,364	See Note (1)	See Note (1)	See Note (1)	\$6,636,364	-\$6,636,364	\$0	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$6,466,199	See Note (1)	See Note (1)	See Note (1)	\$6,466,199	\$0	\$6,466,199	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$4,280,091	\$0	\$0	\$0	\$1,190,979	\$16,082,516	\$15,214,541	\$0	\$0

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

St. Joseph Light and Power - Electric
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Income Statement Detail

Line Number	A 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. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$132,777,093			Rev-2		\$132,777,093	100.0000%	\$13,303,999	\$146,081,092		
Rev-3		Unbilled Electric Rate Revenue	\$516,585			Rev-3		\$516,585	100.0000%	\$0	\$516,585		
Rev-4		FCA Unbilled Electric Rate Revenue	-\$6,314,729			Rev-4		-\$6,314,729	100.0000%	\$0	-\$6,314,729		
Rev-5		TOTAL RETAIL RATE REVENUE	\$126,978,949					\$126,978,949		\$13,303,999	\$140,282,948		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	100.0000%	\$0	\$0		
Rev-8	447.002	Bulk Power Sales	\$357,537			Rev-8		\$357,537	100.0000%	\$0	\$357,537		
Rev-9	447.030	SFR Off System Sales	\$1,059,039			Rev-9		\$1,059,039	100.0000%	\$1,429,911	\$2,488,950		
Rev-10	447.031	Revenue InterUN/IntraST (bk11)	\$2,034,979			Rev-10		\$2,034,979	100.0000%	-\$2,034,979	\$0		
Rev-11	450.001	Other Operating Revenue - Forfeited Discount	\$132,503			Rev-11		\$132,503	100.0000%	\$0	\$132,503		
Rev-12	451.004	Other Revenue-Disconnect Service Charge	\$250,136			Rev-12		\$250,136	100.0000%	\$0	\$250,136		
Rev-13	454.001	Other Revenue-Rent Electric Property	\$155,074			Rev-13		\$155,074	100.0000%	\$0	\$155,074		
Rev-14	456.030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-14		\$442,050	100.0000%	\$0	\$442,050		
Rev-15	456.101	Miscellaneous Electric Operating Revenue	\$226,128			Rev-15		\$226,128	100.0000%	\$0	\$226,128		
Rev-16	456.730	Other Electric Revenue Ind Steam Ops SJP	\$18,071,970			Rev-16		\$18,071,970	0.0000%	\$0	\$0		
Rev-17	456.735	Industrial Steam - QCA	-\$2,046,333			Rev-17		-\$2,046,333	0.0000%	\$0	\$0		
Rev-18	456.100	Revenues Transmission Electricity for Others	\$2,046,188			Rev-18		\$2,046,188	100.0000%	\$0	\$2,046,188		
Rev-19		TOTAL OTHER OPERATING REVENUES	\$22,729,271					\$22,729,271		-\$605,068	\$6,098,566		
Rev-20		TOTAL OPERATING REVENUES	\$149,708,220					\$149,708,220		\$12,698,931	\$146,381,514		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500.000	Steam Operations Supervision	\$909,323	\$679,753	\$229,570	E-4	\$386,895	\$1,296,218	84.9420%	\$0	\$1,101,033	\$901,439	\$199,594
5	501.000	Fuel Expense	\$25,834,299	\$0	\$25,834,299	E-5	\$11,241,469	\$37,075,768	100.0000%	\$0	\$37,075,768	-\$11,701	\$37,087,469
6	501.500	Fuel Handling	\$2,098,076	\$1,306,617	\$791,459	E-6	\$0	\$2,098,076	100.0000%	\$0	\$2,098,076	\$1,306,617	\$791,459
7	501.029	Fuel OSS - Fixed PRB	\$1,194,488	\$0	\$1,194,488	E-7	\$0	\$1,194,488	100.0000%	\$0	\$1,194,488	\$0	\$1,194,488
8	501.030	Fuel Off-System Steam (bk20)	\$232,170	\$0	\$232,170	E-8	\$1,355,276	\$1,587,446	100.0000%	\$0	\$1,587,446	\$1,355,276	\$232,170
9	501.033	Fuel Steam Inter UN/Intra ST (bk11)	\$1,640,900	\$0	\$1,640,900	E-9	\$0	\$1,640,900	100.0000%	-\$1,640,900	\$0	\$0	\$0
10	501.730	Industrial Steam - Fuel	\$2,125,395	\$0	\$2,125,395	E-10	\$0	\$2,125,395	0.0000%	\$0	\$0	\$0	\$0
11	501.731	Hedge Settlements - Steam	\$1,224,510	\$0	\$1,224,510	E-11	\$0	\$1,224,510	0.0000%	\$0	\$0	\$0	\$0
12	501.732	Industrial Steam - PRB	\$2,707,146	\$0	\$2,707,146	E-12	\$0	\$2,707,146	0.0000%	\$0	\$0	\$0	\$0
13	501.733	Industrial Steam - Gas	\$3,423,898	\$0	\$3,423,898	E-13	\$0	\$3,423,898	0.0000%	\$0	\$0	\$0	\$0
14	501.734	Industrial Steam - Oil	\$2,288	\$0	\$2,288	E-14	\$0	\$2,288	0.0000%	\$0	\$0	\$0	\$0
15	502.000	Steam Expenses	\$3,561,478	\$2,001,973	\$1,559,505	E-15	\$396,150	\$3,957,628	84.9420%	\$0	\$3,361,689	\$1,685,288	\$1,676,401
16	504.000	Steam Transfer Credit	-\$8,258,727	\$0	-\$8,258,727	E-16	\$0	-\$8,258,727	100.0000%	\$0	-\$8,258,727	\$0	-\$8,258,727
17	505.000	Steam Operations Electric Expense	\$1,000,640	\$746,929	\$253,711	E-17	\$118,902	\$1,119,542	84.9420%	\$0	\$950,962	\$628,775	\$322,187
18	506.000	Misc. Steam Power Operations	\$2,133,450	\$830,669	\$1,302,781	E-18	\$133,737	\$2,267,187	84.9420%	\$0	\$1,925,794	\$699,268	\$1,226,526
19	507.000	Steam Power Operations Rents	\$1,184	\$0	\$1,184	E-19	\$0	\$1,184	84.9420%	\$0	\$1,006	\$0	\$1,006
20	509.000	Allowances	\$373,900	\$0	\$373,900	E-20	\$0	\$373,900	100.0000%	\$0	\$373,900	\$0	\$373,900
21	509.002	Seasonal NOX Expense	\$37,960	\$0	\$37,960	E-21	\$0	\$37,960	100.0000%	\$0	\$37,960	\$0	\$37,960
22		TOTAL OPERATION - STEAM POWER	\$40,242,378	\$5,565,941	\$34,676,437		\$13,632,429	\$53,874,807		-\$1,640,900	\$41,449,395	\$6,564,962	\$34,884,433
23		MAINTENANCE - STEAM POWER											
24	510.000	Maint. Superv. & Eng. - Steam Power	\$1,068,386	\$991,962	\$76,424	E-24	\$36,294	\$1,104,680	84.9420%	\$0	\$938,337	\$835,047	\$103,290
25	511.000	Maint. of Structures - Steam Power	\$612,229	\$233,752	\$378,477	E-25	\$297,294	\$909,523	84.9420%	\$0	\$772,567	\$196,776	\$575,791
26	512.000	Maint. of Boiler Plant - Steam Power	\$4,258,854	\$1,350,536	\$2,908,318	E-26	\$1,190,800	\$5,449,654	84.9420%	\$0	\$4,629,046	\$1,136,899	\$3,492,147
27	513.000	Maint. of Electric Plant - Steam Power	\$1,192,222	\$245,780	\$946,442	E-27	\$218,571	\$1,410,793	84.9420%	\$0	\$1,198,356	\$206,901	\$991,455

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Income Statement Detail

Line Number	A 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. Juris. Non Labor
28	514.000	Maint. of Misc. Electric Plant - Steam Power	\$49,621	\$28,449	\$21,172	E-28	\$99,212	\$148,833	84.9420%	\$0	\$126,422	\$23,949	\$102,473
29		TOTAL MAINTENANCE - STEAM POWER	\$7,181,312	\$2,850,479	\$4,330,833		\$1,842,171	\$9,023,483		\$0	\$7,664,728	\$2,399,572	\$5,265,156
30		TOTAL STEAM POWER GENERATION	\$47,423,690	\$8,416,420	\$39,007,270		\$15,474,600	\$62,898,290		-\$1,640,900	\$49,114,123	\$8,964,534	\$40,149,589
31		NUCLEAR POWER GENERATION											
32		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		HYDRAULIC POWER GENERATION											
34		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		OTHER POWER GENERATION											
36		OPERATION - OTHER POWER											
37	546.000	Other Gen. Oper. Superv. & Eng.	\$7	\$0	\$7	E-37	\$0	\$7	100.0000%	\$0	\$7	\$0	\$7
38	547.000	Other Generation Fuel	\$61,911	\$4,321	\$57,590	E-38	\$1,482,448	\$1,544,359	100.0000%	\$0	\$1,544,359	\$4,282	\$1,540,077
39	547.030	Fuel Off-Sys Other Prod (BK20)	\$72,075	\$0	\$72,075	E-39	\$33,211	\$105,286	100.0000%	\$0	\$105,286	\$0	\$105,286
40	547.033	Fuel Other InterUNIntra ST/(bk11)	\$37,228	\$0	\$37,228	E-40	\$0	\$37,228	100.0000%	-\$37,228	\$0	\$0	\$0
41	548.000	Other Power Generation Expense	\$197,193	\$194,660	\$2,533	E-41	-\$1,743	\$195,450	100.0000%	\$0	\$195,450	\$192,917	\$2,533
42	549.000	Misc. Other Power Generation Expense	\$1,658	\$1,421	\$237	E-42	-\$13	\$1,645	100.0000%	\$0	\$1,645	\$1,408	\$237
43		TOTAL OPERATION - OTHER POWER	\$370,072	\$200,402	\$169,670		\$1,513,903	\$1,883,975		-\$37,228	\$1,846,747	\$198,607	\$1,648,140
44		MAINTENANCE - OTHER POWER											
45	551.000	Maintenance of Supervision and Engineer	\$0	\$0	\$0	E-45	-\$1,208	-\$1,208	100.0000%	\$0	-\$1,208	\$0	-\$1,208
46	552.000	Other Generation Maint. Struct CT	\$16,482	\$11,846	\$4,636	E-46	-\$36,615	-\$20,133	100.0000%	\$0	-\$20,133	\$11,740	-\$31,873
47	553.000	Other Generation Maint CT	\$280,304	\$50,665	\$229,639	E-47	-\$480,817	-\$200,513	100.0000%	\$0	-\$200,513	\$50,211	-\$250,724
48	554.000	Other Generation Maint Misc Exp	\$4,945	\$4,343	\$602	E-48	-\$2,920	\$2,025	100.0000%	\$0	\$2,025	\$4,304	-\$2,279
49		TOTAL MAINTENANCE - OTHER POWER	\$301,731	\$66,854	\$234,877		-\$521,560	-\$219,829		\$0	-\$219,829	\$66,255	-\$286,084
50		TOTAL OTHER POWER GENERATION	\$671,803	\$267,256	\$404,547		\$992,343	\$1,664,146		-\$37,228	\$1,626,918	\$264,862	\$1,362,056
51		OTHER POWER SUPPLY EXPENSES											
52	555.005	Purchased Power Capacity Purchases	\$2,478,000	\$0	\$2,478,000	E-52	\$0	\$2,478,000	100.0000%	\$0	\$2,478,000	\$0	\$2,478,000
53	555.020	Purchased Power On-sys (bk10)	\$12,626,304	\$0	\$12,626,304	E-53	-\$5,113,928	\$7,512,376	100.0000%	\$0	\$7,512,376	\$0	\$7,512,376
54	555.021	Base Pwr On-Sys Interco (bk10)	\$11,815,098	\$0	\$11,815,098	E-54	\$0	\$11,815,098	100.0000%	\$0	\$11,815,098	\$0	\$11,815,098
55	555.027	Purchased Power On-Sys Demand	\$7,570,000	\$0	\$7,570,000	E-55	-\$7,555,000	\$15,000	100.0000%	\$0	\$15,000	\$0	\$15,000
56	555.030	Purchased Power Off-System Sales	\$1,158,038	\$0	\$1,158,038	E-56	-\$487,497	\$670,541	100.0000%	\$0	\$670,541	\$0	\$670,541
57	555.031	Purchased Power Off-System Interunit	\$71,038	\$0	\$71,038	E-57	\$0	\$71,038	100.0000%	\$0	\$71,038	\$0	\$71,038
58	555.032	Purchase Power Intrastate (bk11)	\$356,850	\$0	\$356,850	E-58	\$0	\$356,850	100.0000%	-\$356,850	\$0	\$0	\$0
59	555.101	Purchased Power MO Allocation	-\$3,837,925	\$0	-\$3,837,925	E-59	\$0	-\$3,837,925	100.0000%	\$0	-\$3,837,925	\$0	-\$3,837,925
60	556.000	System Control and Load Dispatch	\$225,916	\$151,517	\$74,399	E-60	-\$1,342	\$224,574	100.0000%	\$0	\$224,574	\$150,175	\$74,399
61	557.000	Other Production Expenses	\$588,367	\$226,594	\$361,773	E-61	-\$2,092	\$586,275	100.0000%	\$0	\$586,275	\$224,572	\$361,703
62		TOTAL OTHER POWER SUPPLY EXPENSES	\$33,051,686	\$378,111	\$32,673,575		-\$13,159,859	\$19,891,827		-\$356,850	\$19,534,977	\$374,747	\$19,160,230
63		TOTAL POWER PRODUCTION EXPENSES	\$81,147,179	\$9,061,787	\$72,085,392		\$3,307,084	\$84,454,263		-\$2,034,978	\$70,276,018	\$9,604,143	\$60,671,875
64		TRANSMISSION EXPENSES											
65		OPERATION - TRANSMISSION EXP.											
66	560.000	Transmission Operation Suprv & Engineering	\$194,417	\$117,834	\$76,583	E-66	-\$1,244	\$193,173	100.0000%	\$0	\$193,173	\$116,796	\$76,377
67	561.000	Transmission Operations Expense	\$458,430	\$113,956	\$344,474	E-67	-\$1,021	\$457,409	100.0000%	\$0	\$457,409	\$112,935	\$344,474

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. 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. Juris. Non Labor
68	562.000	Transmission Operation- Station Expenses	\$47,370	\$44,243	\$3,127	E-68	-\$396	\$46,974	100.0000%	\$0	\$46,974	\$43,847	\$3,127
69	563.000	Transmission Operation-OH Line Expense	\$63,782	\$2,646	\$61,136	E-69	-\$24	\$63,758	100.0000%	\$0	\$63,758	\$2,622	\$61,136
70	565.000	Transmission Operation Elec By Others	-\$35,446	\$0	-\$35,446	E-70	-\$1,678,826	-\$1,714,272	100.0000%	\$0	-\$1,714,272	\$0	-\$1,714,272
71	565.021	Transmission of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-71	\$0	\$442,050	100.0000%	\$0	\$442,050	\$0	\$442,050
72	565.027	Transmission of Elec by Others Demand	\$2,313,040	\$0	\$2,313,040	E-72	\$0	\$2,313,040	100.0000%	\$0	\$2,313,040	\$0	\$2,313,040
73	565.030	Transmission of Elec by Others Off System	\$0	\$0	\$0	E-73	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
74	566.000	Transmission Operations Misc. Expense	\$304,153	\$114,562	\$189,591	E-74	-\$1,026	\$303,127	100.0000%	\$0	\$303,127	\$113,536	\$189,591
75	567.000	Transmission Operation Rents	\$201,408	\$0	\$201,408	E-75	\$0	\$201,408	100.0000%	\$0	\$201,408	\$0	\$201,408
76	575.000	Miscellaneous Transmission Expense	\$288,167	\$0	\$288,167	E-76	\$0	\$288,167	100.0000%	\$0	\$288,167	\$0	\$288,167
77		TOTAL OPERATION - TRANSMISSION EXP.	\$4,277,371	\$393,241	\$3,884,130		-\$1,682,537	\$2,594,834		\$0	\$2,594,834	\$389,736	\$2,205,098
78		MAINTENANCE - TRANSMISSION EXP.											
79	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-79	\$1,475	\$1,475	100.0000%	\$0	\$1,475	\$0	\$1,475
80	569.000	Trans Maintenance of Structures	\$25,287	\$4,639	\$20,648	E-80	-\$6,874	\$18,413	100.0000%	\$0	\$18,413	\$4,597	\$13,816
81	570.000	Trans Maintenance of Station Equipment	\$175,378	\$143,347	\$32,031	E-81	\$156,985	\$332,363	100.0000%	\$0	\$332,363	\$142,063	\$190,300
82	571.000	Trans Maintenance of Overhead Lines	\$335,831	\$8,418	\$327,413	E-82	-\$41,408	\$294,423	100.0000%	\$0	\$294,423	\$8,343	\$286,080
83	572.000	Trans Maintenance of Underground Lines	\$0	\$0	\$0	E-83	\$8,602	\$8,602	100.0000%	\$0	\$8,602	\$0	\$8,602
84	573.000	Trans Maintenance of Misc. Trans Plant	\$0	\$0	\$0	E-84	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
85		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$536,496	\$156,404	\$380,092		\$118,780	\$655,276		\$0	\$655,276	\$155,003	\$500,273
86		TOTAL TRANSMISSION EXPENSES	\$4,813,867	\$549,645	\$4,264,222		-\$1,563,757	\$3,250,110		\$0	\$3,250,110	\$544,739	\$2,705,371
87		DISTRIBUTION EXPENSES											
88		OPERATION - DIST. EXPENSES											
89	580.000	Distrb Oper - Supr & Engineering	\$359,696	\$287,439	\$72,257	E-89	\$3,475	\$363,171	100.0000%	\$0	\$363,171	\$290,914	\$72,257
90	581.000	Distrb Oper - Load Dispatching	\$72,501	\$64,469	\$8,032	E-90	-\$577	\$71,924	100.0000%	\$0	\$71,924	\$63,892	\$8,032
91	582.000	Distrb Oper - Station Expense	\$133,255	\$78,583	\$54,672	E-91	-\$713	\$132,542	100.0000%	\$0	\$132,542	\$77,879	\$54,663
92	583.000	Distrb Oper OH Line Expense	\$37,267	\$19,083	\$18,184	E-92	-\$171	\$37,096	100.0000%	\$0	\$37,096	\$18,912	\$18,184
93	584.000	Distrb Oper UG Line Expense	\$266,979	\$87,697	\$179,282	E-93	-\$785	\$266,194	100.0000%	\$0	\$266,194	\$86,912	\$179,282
94	585.000	Distrb Oper Street Light & Signal Expense	\$17,113	\$4,549	\$12,564	E-94	-\$41	\$17,072	100.0000%	\$0	\$17,072	\$4,508	\$12,564
95	586.000	Distrb Oper Meter Expense	\$519,707	\$396,695	\$123,012	E-95	-\$3,553	\$516,154	100.0000%	\$0	\$516,154	\$393,142	\$123,012
96	587.000	Distrb Oper Customer Install Expense	\$72,797	\$67,581	\$5,216	E-96	-\$605	\$72,192	100.0000%	\$0	\$72,192	\$66,976	\$5,216
97	588.000	Distr Oper Miscel Distr Expense	\$2,106,922	\$797,047	\$1,309,875	E-97	\$45,064	\$2,151,986	100.0000%	\$0	\$2,151,986	\$843,949	\$1,308,037
98	588.730	Industrial Steam Distribution Operations	\$70,698	\$0	\$70,698	E-98	\$0	\$70,698	0.0000%	\$0	\$0	\$0	\$0
99	589.000	Distribution Operations Rents	\$18,032	\$0	\$18,032	E-99	\$0	\$18,032	100.0000%	\$0	\$18,032	\$0	\$18,032
100		TOTAL OPERATION - DIST. EXPENSES	\$3,674,967	\$1,803,143	\$1,871,824		\$42,094	\$3,717,061		\$0	\$3,646,363	\$1,847,084	\$1,799,279
101		MAINTENANCE - DISTRIB. EXPENSES											
102	590.000	Distribution Maintenance-Suprv & Eng.	\$9,128	\$8,078	\$1,050	E-102	-\$72	\$9,056	100.0000%	\$0	\$9,056	\$8,006	\$1,050
103	591.000	Distribution Maintenance-Structures	\$183,162	\$86,662	\$96,500	E-103	-\$1,442	\$181,720	100.0000%	\$0	\$181,720	\$85,885	\$95,835
104	592.000	Distribution Maintenance-Station Equipment	\$147,428	\$86,667	\$60,761	E-104	-\$776	\$146,652	100.0000%	\$0	\$146,652	\$85,891	\$60,761
105	593.000	Distribution Maintenance-Overhead Lines	\$2,254,707	\$696,517	\$1,558,190	E-105	-\$6,238	\$2,248,469	100.0000%	\$0	\$2,248,469	\$690,279	\$1,558,190
106	594.000	Distribution-Maint Underground Lines	\$132,240	\$74,161	\$58,079	E-106	-\$664	\$131,576	100.0000%	\$0	\$131,576	\$73,497	\$58,079
107	595.000	Distrb Maint-Maint Line Transformer	\$67,135	\$44,513	\$22,622	E-107	-\$399	\$66,736	100.0000%	\$0	\$66,736	\$44,114	\$22,622
108	596.000	Distrb Maint- Maint St Lights/Signal	\$537,240	\$66,576	\$470,664	E-108	-\$596	\$536,644	100.0000%	\$0	\$536,644	\$65,980	\$470,664
109	597.000	Distribution Maintenance of Meters	\$30,062	\$23,241	\$6,821	E-109	-\$208	\$29,854	100.0000%	\$0	\$29,854	\$23,033	\$6,821
110	598.000	Distrb Maint-Maint Miscel Distr Pln	\$18,788	\$35,356	-\$16,568	E-110	-\$317	\$18,471	100.0000%	\$0	\$18,471	\$35,039	-\$16,568
111	598.730	Industrial Steam Distribution Maint	\$69,880	\$0	\$69,880	E-111	\$0	\$69,880	0.0000%	\$0	\$0	\$0	\$0
112		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$3,449,770	\$1,121,771	\$2,327,999		-\$10,712	\$3,439,058		\$0	\$3,369,178	\$1,111,724	\$2,257,454
113		TOTAL DISTRIBUTION EXPENSES	\$7,124,737	\$2,924,914	\$4,199,823		\$31,382	\$7,156,119		\$0	\$7,015,541	\$2,958,808	\$4,056,733

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114		CUSTOMER ACCOUNTS EXPENSE											
115	901.000	Customer Accounts Supervision Expense	\$205,490	\$139,746	\$65,744	E-115	\$7,963	\$213,453	100.0000%	\$0	\$213,453	\$147,849	\$65,604
116	902.000	Customer Accounts Meter Reading Expense	\$684,724	\$578,162	\$106,562	E-116	\$93,477	\$778,201	100.0000%	\$0	\$778,201	\$572,976	\$205,225
117	903.000	Customer Accts Records and Collection	\$1,505,095	\$955,937	\$549,158	E-117	\$90,786	\$1,595,881	100.0000%	\$0	\$1,595,881	\$947,204	\$648,677
118	904.000	Uncollectible Accounts Expense	\$701,328	\$0	\$701,328	E-118	\$0	\$701,328	100.0000%	\$24,909	\$726,237	\$0	\$726,237
119	905.000	Miscellaneous Customer Accounts Expense	\$3,565	\$3,461	\$104	E-119	-\$31	\$3,534	100.0000%	\$0	\$3,534	\$3,430	\$104
120		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$3,100,202	\$1,677,306	\$1,422,896		\$192,195	\$3,292,397		\$24,909	\$3,317,306	\$1,671,459	\$1,645,847
121		CUSTOMER SERVICE & INFO. EXP.											
122	907.000	Customer Service Supervision Expense	\$50,104	\$49,491	\$613	E-122	-\$2,062	\$48,042	100.0000%	\$0	\$48,042	\$49,048	-\$1,006
123	908.000	Customer Assistance Expense	\$143,870	\$38,778	\$105,092	E-123	\$1,770	\$145,640	100.0000%	\$166,512	\$312,152	\$43,447	\$268,705
124	909.000	Instructional Advertising Expense	\$25,009	\$14,468	\$10,541	E-124	-\$9,305	\$15,704	100.0000%	\$0	\$15,704	\$14,338	\$1,366
125	910.000	Misc Customer Accounts and Info Expense	\$89,036	\$59,537	\$29,499	E-125	-\$533	\$88,503	100.0000%	\$0	\$88,503	\$59,004	\$29,499
126		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$308,019	\$162,274	\$145,745		-\$10,130	\$297,889		\$166,512	\$464,401	\$165,837	\$298,564
127		SALES EXPENSES											
128	911.000	Sales Supervision	\$11,308	\$11,264	\$44	E-128	-\$101	\$11,207	100.0000%	\$0	\$11,207	\$11,163	\$44
129	912.000	Sales Expense	\$83,529	\$66,907	\$16,622	E-129	-\$599	\$82,930	100.0000%	\$0	\$82,930	\$66,308	\$16,622
130	913.000	Sales Advertising Expense	\$1,312	\$0	\$1,312	E-130	-\$162	\$1,150	100.0000%	\$0	\$1,150	\$0	\$1,150
131	916.000	Miscellaneous Sales Expense	\$6,065	\$3,672	\$2,393	E-131	-\$33	\$6,032	100.0000%	\$0	\$6,032	\$3,639	\$2,393
132		TOTAL SALES EXPENSES	\$102,214	\$81,843	\$20,371		-\$895	\$101,319		\$0	\$101,319	\$81,110	\$20,209
133		ADMIN. & GENERAL EXPENSES											
134		OPERATION- ADMIN. & GENERAL EXP.											
135	920.000	Admin & General - Administrative Salaries	\$3,634,328	\$2,596,743	\$1,037,585	E-135	-\$227,497	\$3,406,831	91.6850%	\$0	\$3,123,553	\$2,043,747	\$1,079,806
136	921.000	A & G Expense	\$954,621	\$47	\$954,574	E-136	\$6,064	\$960,685	91.6850%	\$0	\$880,804	\$43	\$880,761
137	922.000	A & G Expenses Transferred	-\$104,959	-\$85,706	-\$19,253	E-137	\$767	-\$104,192	91.6850%	\$0	-\$95,528	-\$77,876	-\$17,652
138	922.050	KCPL Bill of Common Use Plant	\$1,363,478	\$0	\$1,363,478	E-138	-\$198,287	\$1,165,191	91.6850%	\$0	\$1,068,305	\$0	\$1,068,305
139	923.000	Outside Services Employed	\$955,166	\$0	\$955,166	E-139	-\$32,359	\$922,807	91.6850%	\$0	\$846,076	\$0	\$846,076
140	924.000	Property Insurance	\$510,082	\$0	\$510,082	E-140	-\$103,750	\$406,332	91.6850%	\$0	\$372,545	\$0	\$372,545
141	925.000	Injuries and Damages	\$584,771	\$15,754	\$569,017	E-141	\$156,055	\$740,826	91.6850%	\$0	\$679,227	\$14,315	\$664,912
142	926.000	Employee Pensions and Benefits	\$8,278,685	\$6,276	\$8,272,409	E-142	\$141,803	\$8,420,488	91.6850%	\$0	\$7,720,324	\$347,296	\$7,373,028
143	926.730	Industrial Steam Pensions and Benefits	\$100,363	\$0	\$100,363	E-143	\$0	\$100,363	0.0000%	\$0	\$0	\$0	\$0
144	928.000	Regulatory Commission Expense	\$2,977	\$0	\$2,977	E-144	\$0	\$2,977	91.6850%	\$0	\$2,729	\$0	\$2,729
145	928.001	MPSC Assessment	\$343,186	\$0	\$343,186	E-145	-\$146,984	\$196,202	91.6850%	\$0	\$179,888	\$0	\$179,888
146	928.003	FERC Assessment	\$118,314	\$0	\$118,314	E-146	-\$14,180	\$104,134	91.6850%	\$0	\$95,475	\$0	\$95,475
147	928.011	Regulatory Commission MO Proceeding Exp	\$422,603	\$293,707	\$128,896	E-147	-\$78,921	\$343,682	91.6850%	\$0	\$315,105	\$271,699	\$43,406
148	928.230	Regulatory Commission FERC Proceedings	\$117,245	\$22,407	\$94,838	E-148	-\$512	\$116,733	91.6850%	\$0	\$107,027	\$20,359	\$86,668
149	928.030	Regulatory Commission Load Research	\$5,785	\$9	\$5,776	E-149	\$0	\$5,785	91.6850%	\$0	\$5,304	\$8	\$5,296
150	928.040	Regulatory Commission Misc Tariff Filing	\$3,903	\$6,866	-\$2,963	E-150	-\$62	\$3,841	91.6850%	\$0	\$3,521	\$6,238	-\$2,717
151	929.000	Duplicate Charges-Credit	-\$127,382	\$3	-\$127,385	E-151	\$0	-\$127,382	91.6850%	\$0	-\$116,790	\$3	-\$116,793
152	930.100	General Advertising Expense	\$13,649	\$0	\$13,649	E-152	-\$3,695	\$9,954	91.6850%	\$0	\$9,127	-\$61	\$9,188
153	930.000	Miscellaneous A&G Expense	\$339,036	\$14,675	\$324,361	E-153	-\$20,125	\$318,911	91.6850%	\$106,181	\$398,574	\$13,395	\$385,179
154	931.000	Administrative & General Expense-Rents	\$784,676	\$0	\$784,676	E-154	-\$216,551	\$568,125	91.6850%	\$0	\$520,885	\$0	\$520,885
155	933.000	A&G Transportation Expense	\$3,720	\$539,802	-\$536,082	E-155	-\$432,915	-\$429,195	91.6850%	\$0	-\$393,508	\$490,485	-\$883,993
156		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$18,304,247	\$3,410,583	\$14,893,664		-\$1,171,149	\$17,133,098		\$106,181	\$15,722,643	\$3,129,651	\$12,592,992
157		MAINT., ADMIN. & GENERAL EXP.											
158	935.000	Maintenance Of General Plant	\$686,336	\$12,566	\$673,770	E-158	-\$91,317	\$595,019	91.6850%	\$0	\$545,543	\$11,413	\$534,130
159		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$686,336	\$12,566	\$673,770		-\$91,317	\$595,019		\$0	\$545,543	\$11,413	\$534,130
160		TOTAL ADMIN. & GENERAL EXPENSES	\$18,990,583	\$3,423,149	\$15,567,434		-\$1,262,466	\$17,728,117		\$106,181	\$16,268,186	\$3,141,064	\$13,127,122

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161		DEPRECIATION EXPENSE											
162	703.000	Depreciation Expense, Dep. Exp.	\$13,300,501	See note (1)	See note (1)	E-162	See note (1)	\$13,300,501	100.0000%	\$5,028,283	\$18,328,784	See note (1)	See note (1)
163	703.426	MO Iatan 1 and Com RA Depr Exp	-\$28,417			E-163		-\$28,417	100.0000%	\$0	-\$28,417		
164	703.730	Depreciation Expense Industrial Steam	\$116,726			E-164		\$116,726	0.0000%	\$0	\$0		
165	0.000	Depreciation Reserve Amortization	-\$2,627,500			E-165		-\$2,627,500	100.0000%	\$0	-\$2,627,500		
166	703.101	Depre Steam Asset Retirement Cost	\$38,128			E-166		\$38,128	100.0000%	-\$38,128	\$0		
167		TOTAL DEPRECIATION EXPENSE	\$10,799,438	\$0	\$0		\$0	\$10,799,438		\$4,990,155	\$15,672,867	\$0	\$0
168		AMORTIZATION EXPENSE											
169	705.000	Amortization Expense	\$1,589,436	\$0	\$1,589,436	E-169	\$0	\$1,589,436	100.0000%	\$0	\$1,589,436	\$0	\$1,589,436
170		TOTAL AMORTIZATION EXPENSE	\$1,589,436	\$0	\$1,589,436		\$0	\$1,589,436		\$0	\$1,589,436	\$0	\$1,589,436
171		OTHER OPERATING EXPENSES											
172	707.400	Regulatory Credits	-\$631,797	\$0	-\$631,797	E-172	\$631,797	\$0	100.0000%	\$0	\$0	\$0	\$0
173	708.101	State Cap Stk Tax Elec	\$122,956	\$0	\$122,956	E-173	\$0	\$122,956	100.0000%	\$0	\$122,956	\$0	\$122,956
174	708.103	Misc Occup Taxes Elec	\$1,653	\$0	\$1,653	E-174	-\$47,178	-\$45,525	100.0000%	\$0	-\$45,525	\$0	-\$45,525
175	708.110	Earnings Tax Electric	\$13,823	\$0	\$13,823	E-175	\$0	\$13,823	100.0000%	\$0	\$13,823	\$0	\$13,823
176	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-176	\$6,082	\$6,082	100.0000%	\$0	\$6,082	\$0	\$6,082
177	708.111	Other Tax Expense	-\$19,729	\$0	-\$19,729	E-177	\$0	-\$19,729	100.0000%	\$0	-\$19,729	\$0	-\$19,729
178	708.112	Taxes Other Than Income Taxes	\$18,190	\$0	\$18,190	E-178	\$0	\$18,190	100.0000%	\$0	\$18,190	\$0	\$18,190
179	708.120	Property Taxes - Elec	\$3,388,567	\$0	\$3,388,567	E-179	\$1,805,393	\$5,193,960	100.0000%	\$0	\$5,193,960	\$0	\$5,193,960
180	708.144	Payroll Taxes Joint Owner	\$1,456,228	\$0	\$1,456,228	E-180	-\$395	\$1,455,833	100.0000%	\$0	\$1,455,833	\$0	\$1,455,833
181		TOTAL OTHER OPERATING EXPENSES	\$4,349,891	\$0	\$4,349,891		\$2,395,699	\$6,745,590		\$0	\$6,745,590	\$0	\$6,745,590
182		TOTAL OPERATING EXPENSE	\$132,325,566	\$17,880,918	\$103,645,210		\$3,089,112	\$135,414,678		\$3,252,779	\$124,700,774	\$18,167,160	\$90,860,747
183		NET INCOME BEFORE TAXES	\$17,382,654					\$14,293,542		\$9,446,152	\$21,680,740		
184		INCOME TAXES											
185	709.101	Current Income Taxes	\$6,636,364	See note (1)	See note (1)	E-185	See note (1)	\$6,636,364	100.0000%	-\$6,636,364	\$0	See note (1)	See note (1)
186		TOTAL INCOME TAXES	\$6,636,364					\$6,636,364		-\$6,636,364	\$0		
187		DEFERRED INCOME TAXES											
188	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$7,104,168	See note (1)	See note (1)	E-188	See note (1)	\$7,104,168	100.0000%	\$0	\$7,104,168	See note (1)	See note (1)
189	711.410	Amortization of Deferred ITC	-\$423,708			E-189		-\$423,708	100.0000%	\$0	-\$423,708		
190	711.110	Amortization of Federal Deferred Income Tax	-\$214,261			E-190		-\$214,261	100.0000%	\$0	-\$214,261		
191	711.111	Amortization of State Deferred Income Tax	\$0			E-191		\$0	100.0000%	\$0	\$0		
192	711.101	Accretion Exp Steam Prod ARO	\$0			E-192		\$0	100.0000%	\$0	\$0		
193		TOTAL DEFERRED INCOME TAXES	\$6,466,199					\$6,466,199		\$0	\$6,466,199		
194		NET OPERATING INCOME	\$4,280,091					\$1,190,979		\$16,082,516	\$15,214,541		

(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	\$13,303,999	\$13,303,999
	1. Billing Adjustments (Wells)		\$0	\$0		\$0	-\$58,931	
	2. Weather Rate Swtich Adjustments (Wells)		\$0	\$0		\$0	\$2,705,118	
	3. Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	-\$79,394	
	4. Other Revenue Adjustment for Excess Facilities (Wells)		\$0	\$0		\$0	\$79,394	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$220,782	
	6. Annualize for 2008 rate change (Wells)		\$0	\$0		\$0	\$11,249,466	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	-\$339,915	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$802,187	
	9. Growth Adjustment (Wells)		\$0	\$0		\$0	\$329,666	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$1,429,911	\$1,429,911
	1. To annualize off system sales revenue		\$0	\$0		\$0	\$1,429,911	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	-\$2,034,979	-\$2,034,979
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$2,034,979	
E-4	Steam Operations Supervision	500.000	\$381,488	\$5,407	\$386,895	\$0	\$0	\$0
	1. To include L&P Share of latan 2 Maintenance through June 30 (Lyons)		\$0	\$5,407		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$6,087	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$13,068	\$0		\$0	\$0	
	4. To reflect latan 2 Ownership Reallocation Proposal for 100 Megawatts to L&P and 53 Megawatts MPS (Prenger)		\$374,507	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	-\$11,701	\$11,253,170	\$11,241,469	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$11,701	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power Expense updated through 12-31-2010 (Harris)		\$0	\$11,253,170		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$1,355,276	\$0	\$1,355,276	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$1,355,276	\$0		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$1,640,900	-\$1,640,900
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$1,640,900	
E-15	Steam Expenses	502.000	-\$17,928	\$414,078	\$396,150	\$0	\$0	\$0

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	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$414,078		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$17,928	\$0		\$0	\$0	
E-17	Steam Operations Electric Expense	505.000	-\$6,689	\$125,591	\$118,902	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$125,591		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$6,689	\$0		\$0	\$0	
E-18	Misc. Steam Power Operations	506.000	-\$7,439	\$141,176	\$133,737	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$141,176		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$7,439	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-24	Maint. Superv. & Eng. - Steam Power	510.000	-\$8,883	\$45,177	\$36,294	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$16,094		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$29,083		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$8,883	\$0		\$0	\$0	
E-25	Maint. of Structures - Steam Power	511.000	-\$2,093	\$299,387	\$297,294	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$203,859		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$95,528		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$2,093	\$0		\$0	\$0	
E-26	Maint. of Boiler Plant - Steam Power	512.000	-\$12,095	\$1,202,895	\$1,190,800	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$785,104		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$417,791		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$12,095	\$0		\$0	\$0	
E-27	Maint. of Electric Plant - Steam Power	513.000	-\$2,201	\$220,772	\$218,571	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$58,588		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$162,184		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$2,201	\$0		\$0	\$0	
E-28	Maint. of Misc. Electric Plant - Steam Power	514.000	-\$255	\$99,467	\$99,212	\$0	\$0	\$0

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	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$5,929		\$0	\$0	
	2. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	\$93,538		\$0	\$0	
	3. To reflect Staff's payroll annualization (Prenger)		-\$255	\$0		\$0	\$0	
E-38	Other Generation Fuel	547.000	-\$39	\$1,482,487	\$1,482,448	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$39	\$0		\$0	\$0	
	2. To annualize Fuel and Purchase Power expense updated through 12-31-2010 (Harris)		\$0	\$1,482,487		\$0	\$0	
E-39	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$33,211	\$33,211	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$0	\$33,211		\$0	\$0	
E-40	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$37,228	-\$37,228
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$37,228	
E-41	Other Power Generation Expense	548.000	-\$1,743	\$0	-\$1,743	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,743	\$0		\$0	\$0	
E-42	Misc. Other Power Generation Expense	549.000	-\$13	\$0	-\$13	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$13	\$0		\$0	\$0	
E-45	Maintenance of Supervision and Engineer	551.000	\$0	-\$1,208	-\$1,208	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$1,208		\$0	\$0	
E-46	Other Generation Maint. Struct CT	552.000	-\$106	-\$36,509	-\$36,615	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$36,509		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$106	\$0		\$0	\$0	
E-47	Other Generation Maint CT	553.000	-\$454	-\$480,363	-\$480,817	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$480,363		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$454	\$0		\$0	\$0	
E-48	Other Generation Maint Misc Exp	554.000	-\$39	-\$2,881	-\$2,920	\$0	\$0	\$0
	1. Adjust test year to include a normalized amount of production expense 3-Year Average 2007-2009 (Lyons)		\$0	-\$2,881		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$39	\$0		\$0	\$0	
E-53	Purchased Power On-sys (bk10)	555.020	\$0	-\$5,113,928	-\$5,113,928	\$0	\$0	\$0

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	1. To annualize fuel and purchase power expense updated through 12-31-2010 (Harris)		\$0	-\$5,113,928		\$0	\$0	
E-55	Purchased Power On-Sys Demand	555.027	\$0	-\$7,555,000	-\$7,555,000	\$0	\$0	\$0
	1. To reduce the demand charge for purchased power agreement that terminated (Harris)		\$0	-\$7,555,000		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-56	Purchased Power Off-System Sales	555.030	\$0	-\$487,497	-\$487,497	\$0	\$0	\$0
	1. To annualize off-system sales cost (Harris)		\$0	-\$487,497		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-58	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$356,850	-\$356,850
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$356,850	
E-60	System Control and Load Dispatch	556.000	-\$1,342	\$0	-\$1,342	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,342	\$0		\$0	\$0	
E-61	Other Production Expenses	557.000	-\$2,022	-\$70	-\$2,092	\$0	\$0	\$0
	1. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$148		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$2,022	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$218		\$0	\$0	
E-66	Transmission Operation Suprv & Engineering	560.000	-\$1,038	-\$206	-\$1,244	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,056	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$206		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$18	\$0		\$0	\$0	
E-67	Transmission Operations Expense	561.000	-\$1,021	\$0	-\$1,021	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,021	\$0		\$0	\$0	
E-68	Transmission Operation- Station Expenses	562.000	-\$396	\$0	-\$396	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$396	\$0		\$0	\$0	
E-69	Transmission Operation-OH Line Expense	563.000	-\$24	\$0	-\$24	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$24	\$0		\$0	\$0	
E-70	Transmission Operation Elec By Others	565.000	\$0	-\$1,678,826	-\$1,678,826	\$0	\$0	\$0

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	1. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	-\$1,615,534		\$0	\$0	
	2. To arrive at L&P Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2		\$0	-\$80,336		\$0	\$0	
	3. To annualize off-system sales cost (Harris)		\$0	\$17,044		\$0	\$0	
E-74	Transmission Operations Misc. Expense	566.000	-\$1,026	\$0	-\$1,026	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,026	\$0		\$0	\$0	
E-79	Maintenance of Supervision and Engineering	568.000	\$0	\$1,475	\$1,475	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$1,475		\$0	\$0	
E-80	Trans Maintenance of Structures	569.000	-\$42	-\$6,832	-\$6,874	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$42	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$6,832		\$0	\$0	
E-81	Trans Maintenance of Station Equipment	570.000	-\$1,284	\$158,269	\$156,985	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,284	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$158,269		\$0	\$0	
E-82	Trans Maintenance of Overhead Lines	571.000	-\$75	-\$41,333	-\$41,408	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$75	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	-\$41,333		\$0	\$0	
E-83	Trans Maintenance of Underground Lines	572.000	\$0	\$8,602	\$8,602	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense - 3- Year Average (Lyons)		\$0	\$8,602		\$0	\$0	
E-89	Distrb Oper - Supr & Engineering	580.000	\$3,475	\$0	\$3,475	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$2,575	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost of service (Majors)		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$6,050	\$0		\$0	\$0	
E-90	Distrb Oper - Load Dispatching	581.000	-\$577	\$0	-\$577	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$577	\$0		\$0	\$0	

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E-91	Distrb Oper - Station Expense	582.000	-\$704	-\$9	-\$713	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$704	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$9		\$0	\$0	
E-92	Distrb Oper OH Line Expense	583.000	-\$171	\$0	-\$171	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$171	\$0		\$0	\$0	
E-93	Distrb Oper UG Line Expense	584.000	-\$785	\$0	-\$785	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$785	\$0		\$0	\$0	
E-94	Distrb Oper Street Light & Signal Expense	585.000	-\$41	\$0	-\$41	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$41	\$0		\$0	\$0	
E-95	Distrb Oper Meter Expense	586.000	-\$3,553	\$0	-\$3,553	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$3,553	\$0		\$0	\$0	
E-96	Distrb Oper Customer Install Expense	587.000	-\$605	\$0	-\$605	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$605	\$0		\$0	\$0	
E-97	Distr Oper Misc Distr Expense	588.000	\$46,902	-\$1,838	\$45,064	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$7,138	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,838		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$54,040	\$0		\$0	\$0	
E-102	Distribution Maintenance-Suprv & Eng.	590.000	-\$72	\$0	-\$72	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$72	\$0		\$0	\$0	
E-103	Distribution Maintenance-Structures	591.000	-\$777	-\$665	-\$1,442	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$777	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$665		\$0	\$0	
E-104	Distribution Maintenance-Station Equipment	592.000	-\$776	\$0	-\$776	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$776	\$0		\$0	\$0	
E-105	Distribution Maintenance-Overhead Lines	593.000	-\$6,238	\$0	-\$6,238	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$6,238	\$0		\$0	\$0	
E-106	Distribution-Maint Underground Lines	594.000	-\$664	\$0	-\$664	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$664	\$0		\$0	\$0	
E-107	Distrib Maint-Maint Line Transformer	595.000	-\$399	\$0	-\$399	\$0	\$0	\$0

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	1. To reflect Staff's payroll annualization (Prenger)		-\$399	\$0		\$0	\$0	
E-108	Distrib Maint- Maint St Lights/Signal	596.000	-\$596	\$0	-\$596	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$596	\$0		\$0	\$0	
E-109	Distribution Maintenance of Meters	597.000	-\$208	\$0	-\$208	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$208	\$0		\$0	\$0	
E-110	Distrib Maint-Maint Misc Distrb Pln	598.000	-\$317	\$0	-\$317	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$317	\$0		\$0	\$0	
E-115	Customer Accounts Supervision Expense	901.000	\$8,103	-\$140	\$7,963	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$1,254	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Herrington)		\$0	\$0		\$0	\$0	
	3. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$9,357	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$140		\$0	\$0	
E-116	Customer Accounts Meter Reading Expense	902.000	-\$5,186	\$98,663	\$93,477	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$5,186	\$0		\$0	\$0	
	2. To include bank fees associated with the sale of Accounts Receivable (Prenger)		\$0	\$98,663		\$0	\$0	
E-117	Customer Accts Records and Collection	903.000	-\$8,733	\$99,519	\$90,786	\$0	\$0	\$0
	1. To remove Dollar Aide Match (Prenger)		\$0	-\$500		\$0	\$0	
	2. To reflect Interest at 4.25% (prime rate 12/31/09 plus 1%) (Prenger)		\$0	\$53,919		\$0	\$0	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization. (McMellen)		\$0	\$47,476		\$0	\$0	
	4. To remove test year severance costs (Hyneman)		\$0	-\$1,376		\$0	\$0	
	5. To reflect Staff's payroll annualization (Prenger)		-\$8,733	\$0		\$0	\$0	
E-118	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$24,909	\$24,909
	1. To adjust bad debt expense to reflect Staff's annualization (McMellen)		\$0	\$0		\$0	\$24,909	
E-119	Miscellaneous Customer Accounts Expense	905.000	-\$31	\$0	-\$31	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$31	\$0		\$0	\$0	
E-122	Customer Service Supervision Expense	907.000	-\$443	-\$1,619	-\$2,062	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$443	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$1,619		\$0	\$0	

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E-123	Customer Assistance Expense	908.000	\$4,669	-\$2,899	\$1,770	\$0	\$166,512	\$166,512
	1. To reflect Staff's payroll annualization (Prenger)		-\$347	\$0		\$0	\$0	
	2. To allow an annualized level of costs for the Connections program (Prenger)		\$0	-\$2,899		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs (Hyneman)		\$0	\$0		\$0	\$20,224	
	4. To Amortize Vintage 2 DSM Costs (Hyneman)		\$0	\$0		\$0	\$146,288	
	5. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$5,016	\$0		\$0	\$0	
E-124	Instructional Advertising Expense	909.000	-\$130	-\$9,175	-\$9,305	\$0	\$0	\$0
	1. To allow costs related to General and Safety Advertising (Prenger)		\$0	-\$9,175		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$130	\$0		\$0	\$0	
E-125	Misc Customer Accounts and Info Expense	910.000	-\$533	\$0	-\$533	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$533	\$0		\$0	\$0	
E-128	Sales Supervision	911.000	-\$101	\$0	-\$101	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$101	\$0		\$0	\$0	
E-129	Sales Expense	912.000	-\$599	\$0	-\$599	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$599	\$0		\$0	\$0	
E-130	Sales Advertising Expense	913.000	\$0	-\$162	-\$162	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$162		\$0	\$0	
E-131	Miscellaneous Sales Expense	916.000	-\$33	\$0	-\$33	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$33	\$0		\$0	\$0	
E-135	Admin & General - Administrative Salaries	920.000	-\$367,647	\$140,150	-\$227,497	\$0	\$0	\$0
	1. To remove test year severance costs (Hyneman)		\$0	-\$3,876		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$23,255	\$0		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$435,144	\$0		\$0	\$0	
	4. To reflect L&P Short Term Incentive Compensation through June 30, 2010 (Prenger)		\$90,752	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$144,026		\$0	\$0	
E-136	A & G Expense	921.000	\$0	\$6,064	\$6,064	\$0	\$0	\$0
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$1,560		\$0	\$0	

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	2. To include L&P Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$21,176		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$13,552		\$0	\$0	
E-137	A & G Expenses Transferred	922.000	\$767	\$0	\$767	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		\$767	\$0		\$0	\$0	
E-138	KCPL Bill of Common Use Plant	922.050	\$0	-\$198,287	-\$198,287	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$198,287		\$0	\$0	
E-139	Outside Services Employed	923.000	\$0	-\$32,359	-\$32,359	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$32,359		\$0	\$0	
E-140	Property Insurance	924.000	\$0	-\$103,750	-\$103,750	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through 12-31-2010 (Lyons)		\$0	-\$103,750		\$0	\$0	
E-141	Injuries and Damages	925.000	-\$141	\$156,196	\$156,055	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$141	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$267,764		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through 12-31-2010. (Lyons)		\$0	-\$111,568		\$0	\$0	
E-142	Employee Pensions and Benefits	926.000	\$372,517	-\$230,714	\$141,803	\$0	\$0	\$0
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)		\$0	\$304,971		\$0	\$0	
	2. To annualize the FAS 87 pension cost (Harrison)		\$0	-\$142,214		\$0	\$0	
	3. To annualize FAS 106 post-retirement benefit cost (Harrison)		\$0	-\$53,414		\$0	\$0	
	4. To adjust test year 401K expense to reflect Staff's annualized level. (Prenger)		\$558,428	\$0		\$0	\$0	
	5. To remove test year SERP expense (Hyneman)		\$0	-\$336,616		\$0	\$0	
	6. To reflect Staff's payroll annualization (Prenger)		-\$56	\$0		\$0	\$0	
	7. To reflect other benefits, including Medical, through 12 months ending June 30, 2010 (Prenger)		-\$185,855	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$3,441		\$0	\$0	
E-145	MPSC Assessment	928.001	\$0	-\$146,984	-\$146,984	\$0	\$0	\$0
	1. To reflect fiscal year 2011 PSC Assessment (Prenger)		\$0	-\$146,984		\$0	\$0	

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E-146	FERC Assessment	928.003	\$0	-\$14,180	-\$14,180	\$0	\$0	\$0
	1. To reflect an annualized FERC Assessment for 12 months ending June 30, 2010 (Prenger)		\$0	-\$14,180		\$0	\$0	
E-147	Regulatory Commission MO Proceeding Exp	928.011	\$2,633	-\$81,554	-\$78,921	\$0	\$0	\$0
	1. To remove Test Year 2005 Rate Case Amortization (Majors)		\$0	-\$6,112		\$0	\$0	
	2. To remove Test Year 2006 Rate Case Amortization (Majors)		\$0	-\$43,354		\$0	\$0	
	3. To remove Test Year 2009 Rate Case Amortization (Majors)		\$0	-\$31,235		\$0	\$0	
	4. To reflect Staff's payroll annualization (Prenger)		\$2,633	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$853		\$0	\$0	
E-148	Regulatory Commission FERC Proceedings	928.230	-\$202	-\$310	-\$512	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$202	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$310		\$0	\$0	
E-150	Regulatory Commission Misc Tariff Filing	928.040	-\$62	\$0	-\$62	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$62	\$0		\$0	\$0	
E-152	General Advertising Expense	930.100	-\$67	-\$3,628	-\$3,695	\$0	\$0	\$0
	1. To reflect costs related to General Advertising (Prenger)		\$0	-\$3,628		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$67	\$0		\$0	\$0	
E-153	Miscellaneous A&G Expense	930.000	-\$65	-\$20,060	-\$20,125	\$0	\$106,181	\$106,181
	1. To reflect Staff's payroll annualization (Prenger)		-\$65	\$0		\$0	\$0	
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0	-\$19,361		\$0	\$0	
	3. To Amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	\$106,181	
	4. To include adjustment CS-11. (Majors)		\$0	-\$699		\$0	\$0	
E-154	Administrative & General Expense-Rents	931.000	\$0	-\$216,551	-\$216,551	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$156,009		\$0	\$0	
	2. Remove costs related to lease abatement (Prenger)		\$0	-\$60,542		\$0	\$0	
E-155	A&G Transportation Expense	933.000	-\$4,834	-\$428,081	-\$432,915	\$0	\$0	\$0
	1. To reflect Staff's payroll annualization (Prenger)		-\$4,834	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyons)		\$0	-\$428,081		\$0	\$0	
E-158	Maintenance Of General Plant	935.000	-\$118	-\$91,199	-\$91,317	\$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
	1. To remove costs related to parking at 1201 Walnut (Prenger)		\$0	-\$3,861		\$0	\$0	
	2. To reflect Staff's payroll annualization (Prenger)		-\$118	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$87,338		\$0	\$0	
E-162	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	\$5,028,283	\$5,028,283
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$5,028,283	
E-166	Depre Steam Asset Retirement Cost	703.101	\$0	\$0	\$0	\$0	-\$38,128	-\$38,128
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$38,128	
E-172	Regulatory Credits	707.400	\$0	\$631,797	\$631,797	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$631,797		\$0	\$0	
E-174	Misc Occup Taxes Elec	708.103	\$0	-\$47,178	-\$47,178	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust for annualized amount of payroll taxes. (Prenger)		\$0	-\$47,178		\$0	\$0	
E-176	Kansas City Earnings Tax	708.000	\$0	\$6,082	\$6,082	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax (Harrison)		\$0	\$6,082		\$0	\$0	
E-179	Property Taxes - Elec	708.120	\$0	\$1,805,393	\$1,805,393	\$0	\$0	\$0
	1. To adjust test year to an annualized amount of Property Taxes updated through December 31, 2010 (Lyons)		\$0	\$1,805,393		\$0	\$0	
E-180	Payroll Taxes Joint Owner	708.144	\$0	-\$395	-\$395	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$395		\$0	\$0	
E-185	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	-\$6,636,364	-\$6,636,364
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$6,636,364	
	1. No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$12,698,931	\$12,698,931
Total Operating & Maint. Expense			\$1,690,474	\$1,398,638	\$3,089,112	\$0	-\$3,383,585	-\$3,383,585

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.74% Return	E 7.98% Return	F 8.22% Return
1	TOTAL NET INCOME BEFORE TAXES		\$21,680,740	\$50,453,861	\$52,347,869	\$54,241,877
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$15,672,867	\$15,672,867	\$15,672,867	\$15,672,867
4	50% Meals & Entertainment		\$18,714	\$18,714	\$18,714	\$18,714
5	Contributions in Aid of Construction		\$602,937	\$602,937	\$602,937	\$602,937
6	Advances for Construction		-\$21,800	-\$21,800	-\$21,800	-\$21,800
7	Book Amortization Expense		\$1,589,436	\$1,589,436	\$1,589,436	\$1,589,436
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$17,862,154	\$17,862,154	\$17,862,154	\$17,862,154
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.5690%	\$17,353,141	\$17,353,141	\$17,353,141	\$17,353,141
11	Tax Straight-Line Depreciation		\$15,285,809	\$15,285,809	\$15,285,809	\$15,285,809
12	Excess of tax over Straight-Line Tax Dep.		\$19,086,392	\$19,086,392	\$19,086,392	\$19,086,392
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$51,725,342	\$51,725,342	\$51,725,342	\$51,725,342
14	NET TAXABLE INCOME		-\$12,182,448	\$16,590,673	\$18,484,681	\$20,378,689
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$864,917	\$963,656	\$1,062,396
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$0	\$15,725,756	\$17,521,025	\$19,316,293
20	Federal Income Tax at the Rate of	35.00%	\$0	\$5,504,015	\$6,132,359	\$6,760,703
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$0	\$5,504,015	\$6,132,359	\$6,760,703
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
27	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$2,752,008	\$3,066,180	\$3,380,352
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$0	\$13,838,665	\$15,418,501	\$16,998,337
30	Missouri Income Tax at the Rate of	6.250%	\$0	\$864,917	\$963,656	\$1,062,396
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$0	\$16,590,673	\$18,484,681	\$20,378,689
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$0	\$16,590,673	\$18,484,681	\$20,378,689
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$0	\$5,504,015	\$6,132,359	\$6,760,703
39	State Income Tax		\$0	\$864,917	\$963,656	\$1,062,396
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$6,368,932	\$7,096,015	\$7,823,099
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$7,104,168	\$7,104,168	\$7,104,168	\$7,104,168
44	Amortization of Deferred ITC		-\$423,708	-\$423,708	-\$423,708	-\$423,708
45	Amortization of Federal Deferred Income Tax		-\$214,261	-\$214,261	-\$214,261	-\$214,261
46	Amortization of State Deferred Income Tax		\$0	\$0	\$0	\$0
47	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
48	TOTAL DEFERRED INCOME TAXES		\$6,466,199	\$6,466,199	\$6,466,199	\$6,466,199
49	TOTAL INCOME TAX		\$6,466,199	\$12,835,131	\$13,562,214	\$14,289,298

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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 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$2,870,000,000	47.96%		4.076%	4.316%	4.556%
2	Equity Units - Taxable	\$44,661,239	0.75%	12.35%	0.092%	0.092%	0.092%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$2,838,000,000	47.42%	6.52%	3.091%	3.091%	3.091%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$231,742,207	3.87%	12.35%	0.478%	0.478%	0.478%
7	TOTAL CAPITALIZATION	\$5,984,403,446	100.00%		7.737%	7.977%	8.217%
8	PreTax Cost of Capital				0.000%	0.000%	0.000%

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Rate Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	Large Power New Customer Accounts	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	Residential	\$0	-\$659,188	\$132,400	\$6,753,606	\$60,982,169
4	Small General Service	\$0	-\$69,560	\$53,414	\$984,921	\$10,623,727
5	Large General Service	\$0	-\$67,711	\$143,852	\$2,309,676	\$25,194,698
6	Large Power	-\$339,915	-\$5,728	\$0	\$2,942,344	\$39,384,215
7	Lighting	\$0	\$0	\$0	\$234,045	\$3,244,311
8	Adjust to G/L	\$0	\$0	\$0	\$0	-\$161,162
9	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$339,915	-\$802,187	\$329,666	\$13,224,592	\$139,267,958
10	OTHER RATE REVENUE					
11	Excess Facilities Charges	\$0	\$0	\$0	\$79,407	\$79,407
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$79,407	\$79,407
13	TOTAL MISSOURI RATE REVENUES	-\$339,915	-\$802,187	\$329,666	\$13,303,999	\$139,347,365