

ER-2010-0356 KCP&L GMO MPS DEPRECIATION RATES - Stipulation Agreement Copy  
 SCHEDULE B

ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
<b>STEAM PRODUCTION PLANT - JEC</b>		
	311 STRUCTURES & IMPROVEMENTS	1.87%
	312 BOILER PLANT EQUIPMENT	2.10%
	312.01 BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
	312.02 BOILER PLANT EQUIPMENT - AQC	2.10%
	314 TURBOGENERATOR UNITS	2.31%
	315 ACCESSORY ELECTRICAL EQUIPMENT	2.37%
	316 MISCELLANEOUS EQUIPMENT	2.59%
<b>STEAM PRODUCTION PLANT - SIBLEY</b>		
	311 STRUCTURES & IMPROVEMENTS	1.87%
	312 BOILER PLANT EQUIPMENT	2.19%
	312.01 BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
	312.02 BOILER PLANT EQUIPMENT - AQC	2.19%
	314 TURBOGENERATOR UNITS	2.33%
	315 ACCESSORY ELECTRICAL EQUIPMENT	2.40%
	316 MISCELLANEOUS EQUIPMENT	2.50%
<b>STEAM PRODUCTION PLANT - IATAN COMMON (MOPUB)</b>		
	311 STRUCTURES & IMPROVEMENTS	1.87%
	312 BOILER PLANT EQUIPMENT	2.19%
	312.01 BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
	312.02 BOILER PLANT EQUIPMENT - AQC	2.19%
	314 TURBOGENERATOR UNITS	2.33%
	315 ACCESSORY ELECTRICAL EQUIPMENT	2.40%
	316 MISCELLANEOUS EQUIPMENT	2.50%
<b>STEAM PRODUCTION PLANT - IATAN UNIT 2 (MOPUB)</b>		
	311 STRUCTURES & IMPROVEMENTS	1.87%
	312 BOILER PLANT EQUIPMENT	2.19%
	312.01 BOILER PLANT EQUIPMENT - UNIT TRAINS	0.00%
	312.02 BOILER PLANT EQUIPMENT - AQC	2.19%
	314 TURBOGENERATOR UNITS	2.33%
	315 ACCESSORY ELECTRICAL EQUIPMENT	2.40%
	316 MISCELLANEOUS EQUIPMENT	2.50%
<b>OTHER PRODUCTION PLANT</b>		
	341 STRUCTURES & IMPROVEMENTS	1.75%
	342 FUEL HOLDERS, PRODUCERS & ACCESSORIES	3.09%
	343 PRIME MOVERS	4.81%
	344 GENERATORS	3.80%
	345 ACCESSORY ELECTRICAL EQUIPMENT	2.85%
	346 MISCELLANEOUS EQUIPMENT	3.57%
<b>TRANSMISSION PLANT</b>		
	352 STRUCTURES & IMPROVEMENTS	1.83%
	353 STATION EQUIPMENT	1.70%
	354 TOWERS & FIXTURES	1.85%
	355 POLES & FIXTURES	2.93%
	356 OVERHEAD CONDUCTOR & DEVICES	2.32%
	357 UNDERGROUND CONDUIT	0.00%
	358 UNDERGROUND CONDUCTOR & DEVICES	2.49%
<b>TRANSMISSION PLANT - ECorp (MOPUB)</b>		
	353 STATION EQUIPMENT	1.70%
	355 POLES & FIXTURES	2.93%
	356 OVERHEAD CONDUCTOR & DEVICES	2.32%

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ACCOUNT	ACCOUNT DESCRIPTION	DEPRECIATION RATE
<b>DISTRIBUTION PLANT</b>		
	361 STRUCTURES & IMPROVEMENTS	1.61%
	362 STATION EQUIPMENT	2.08%
	364 POLES & FIXTURES	3.89%
	365 OVERHEAD CONDUCTOR & DEVICES	2.18%
	366 UNDERGROUND CONDUIT	1.70%
	367 UNDERGROUND CONDUCTOR & DEVICES	2.49%
	368 TRANSFORMERS	3.45%
	369.01 SERVICES - OVERHEAD	3.64%
	369.01 SERVICES - UNDERGROUND	3.05%
	370 METERS	2.00%
	370.01 METERS - LOAD RESEARCH METERS	7.14%
	371 INSTALLATIONS ON CUSTOMERS' PREMISES	5.12%
	373 STREET LIGHTING & SIGNAL SYSTEMS	3.18%
<b>GENERAL PLANT</b>		
	390 STRUCTURES & IMPROVEMENTS	2.73%
	391.01 OFFICE FURNITURE & EQUIPMENT	5.00%
	391.02 COMPUTER EQUIPMENT - HARDWARE	12.50%
	391.04 COMPUTER EQUIPMENT - SOFTWARE	11.11%
	392 AUTOS	11.25%
	392.01 LIGHT TRUCKS	11.25%
	392.02 HEAVY TRUCKS	11.25%
	392.04 TRACTORS	11.25%
	392.05 MEDIUM TRUCKS	11.25%
	393 STORES EQUIPMENT	4.00%
	394 TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
	395 LABORATORY EQUIPMENT	3.30%
	396 POWER OPERATED EQUIPMENT	4.45%
	397 COMMUNICATIONS EQUIPMENT	3.70%
	398 MISCELLANEOUS EQUIPMENT	4.00%
<b>GENERAL PLANT - ECORP (MOPUB)</b>		
	390 STRUCTURES & IMPROVEMENTS	2.22%
	391.01 OFFICE FURNITURE & EQUIPMENT	5.00%
	391.02 COMPUTER EQUIPMENT - HARDWARE	12.50%
	391.04 COMPUTER EQUIPMENT - SOFTWARE	11.11%
	392 AUTOS	12.50%
	392.01 LIGHT TRUCKS	12.50%
	392.02 HEAVY TRUCKS	12.50%
	392.04 TRACTORS	12.50%
	392.05 MEDIUM TRUCKS	12.50%
	393 STORES EQUIPMENT	4.00%
	394 TOOLS, SHOP & GARAGE EQUIPMENT	4.00%
	395 LABORATORY EQUIPMENT	3.30%
	396 POWER OPERATED EQUIPMENT	4.45%
	397 COMMUNICATIONS EQUIPMENT	3.70%
	398 MISCELLANEOUS EQUIPMENT	4.00%