

REBUTTAL SCHEDULE DSR-2

THE EMPIRE DISTRICT ELECTRIC COMPANY
COMPARISON OF DEPRECIATION RATES AND ANNUAL AMOUNTS

[1] Account Number	[2] Description	[3] 12/31/2006 Theo. Reserve \$	[4] 12/31/2006 Book Reserve \$	[5] Remaining Life Yrs	[6] Annual Amount \$
<u>STEAM PRODUCTION PLANT</u>					
311.0	Structures & Improvements	6,470,755	8,661,408	58.02	(37,757)
312.0	Boiler Plant Equipment	42,140,208	62,899,279	40.01	(518,847)
312.1	Coal Cars	4,882,759	5,489,556	2.50	(242,719)
314.0	Turbogenerator Units	14,345,765	20,748,143	38.72	(165,351)
315.0	Accessory Electric Equipment	3,609,319	3,555,522	31.86	1,689
316.0	Misc. Power Plant Equipment	951,782	1,981,160	39.25	(26,226)
	Total Steam Production Plant	72,400,588	103,335,068		(989,211)
<u>HYDRAULIC PRODUCTION PLANT</u>					
331.0	Structures & Improvements	148,422	239,275	58.66	(1,549)
332.0	Reservoirs, Dams & Waterways	1,318,272	1,322,680	14.55	(303)
333.0	Waterwheels, Turbines & Generators	248,676	386,529	60.89	(2,264)
334.0	Accessory Electric Equipment	178,514	188,302	48.01	(204)
335.0	Misc. Power Plant Equipment	97,993	157,169	40.30	(1,468)
	Total Hydraulic Production Plant	1,991,877	2,293,955		(5,788)
<u>OTHER PRODUCTION PLANT</u>					
341.0	Structures & Improvements	2,595,737	3,856,677	45.22	(27,885)
342.0	Fuel Holders, Producers & Accessories	4,472,306	3,794,238	23.35	29,039
343.0	Prime Movers	21,899,522	42,382,604	37.95	(539,739)
344.0	Generators	7,439,896	13,297,506	39.98	(146,514)
345.0	Accessory Electric Equipment	1,455,041	2,893,533	53.93	(26,673)
346.0	Misc. Power Plant Equipment	1,264,776	3,125,450	50.15	(37,102)
	Total Other Production Plant	39,127,278	69,350,008		(748,873)
	Total Production Plant	113,519,743	174,979,031		(1,743,872)
<u>TRANSMISSION PLANT</u>					
352.0	Structures & Improvements	781,951	956,612	42.70	(4,090)
353.0	Station Equipment	26,743,014	28,339,591	35.83	(44,560)
354.0	Towers & Fixtures	543,932	728,199	34.18	(5,391)
355.0	Poles & Fixtures	18,491,840	12,215,983	39.93	157,171
356.0	Overhead Conductors & Devices	34,735,860	14,773,236	39.00	511,862
	Total Transmission Plant	81,296,597	57,013,621		614,992
<u>DISTRIBUTION PLANT</u>					
361.0	Structures & Improvements	3,673,342	3,206,981	43.34	10,761
362.0	Station Equipment	26,368,062	24,206,728	32.62	66,258
364.0	Poles, Towers & Fixtures	67,926,880	48,298,664	34.42	570,256
365.0	Overhead Conductors & Devices	61,626,016	40,553,223	44.24	476,329
366.0	Underground Conduit	4,134,815	6,685,692	35.42	(72,018)
367.0	Underground Conductors & Devices	12,602,145	14,080,733	22.08	(66,965)
368.0	Line Transformers	18,545,976	26,073,278	37.90	(198,610)
369.0	Services	33,966,580	25,335,853	32.55	265,153
370.0	Meters	4,379,940	6,061,647	33.08	(50,838)
371.0	Installations on Customers' Premises	4,757,511	7,280,613	19.14	(131,824)
373.0	Street Lighting & Signal Systems	3,472,317	4,532,248	35.51	(29,849)
	Total Distribution Plant	241,453,584	206,315,660		838,654
<u>GENERAL PLANT</u>					
390.0	Structures & Improvements	4,183,993	5,230,549	22.70	(46,104)
392.0	Transportation Equipment	2,467,815	5,708,172	7.77	(417,034)
396.0	Power Operated Equipment	5,163,520	5,820,161	7.14	(91,967)
	Total General Plant	11,815,328	16,758,882		(555,105)
	Total Depreciable Electric Plant	448,085,252	455,067,194		(845,330)