

DEPRECIATION SPECIALTY RESOURCES

DEPRECIATION SYSTEM - DSALVG01 RELEASE 7.0

STUDY AS OF DECEMBER 31 , 2006

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THE EMPIRE DISTRICT ELECTRIC COMPANY
ACCOUNT NO.: 35500000
TRANSM - POLES & FUXTURES

6-18-2007

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1992	0.	23084.	0.	0.0%	23240.	101.0%	67891.	294.0%	-193.0%	-193.0%
1993	0.	19398.	0.	0.0%	49739.	256.0%	194770.	1004.0%	-748.0%	-748.0%
1994	0.	34563.	0.	0.0%	23421.	68.0%	116375.	337.0%	-269.0%	-269.0%
1995	0.	25630.	0.	0.0%	129631.	506.0%	129929.	507.0%	-1.0%	-1.0%
1996	0.	22855.	0.	0.0%	327497.	1433.0%	142758.	625.0%	808.0%	808.0%
1997	0.	53438.	0.	0.0%	37482.	70.0%	215496.	403.0%	-333.0%	-333.0%
1998	0.	23588.	0.	0.0%	-146702.	-622.0%	-1500.	-6.0%	-616.0%	-616.0%
1999	0.	34199.	0.	0.0%	464.	1.0%	148011.	433.0%	-431.0%	-431.0%
2000	2251554.	5590.	20338.	1.0%	2667.	48.0%	95581.	1710.0%	-1661.0%	-1662.0%
2001	808924.	2878.	6544.	1.0%	1766.	61.0%	17626.	612.0%	-550.0%	-551.0%
2002	1076934.	2503.	1535.	0.0%	7597.	303.0%	-18975.	-758.0%	1062.0%	1062.0%
2003	0.	60765.	96446.	0.0%	1858.	3.0%	139227.	229.0%	-226.0%	-226.0%
2004	1352330.	136867.	43570.	3.0%	5696.	4.0%	208140.	152.0%	-145.0%	-148.0%
2005	1030000.	97265.	144260.	14.0%	8778.	9.0%	275920.	284.0%	-261.0%	-275.0%
2006	2566532.	45637.	162711.	6.0%	21943.	48.0%	59797.	131.0%	-77.0%	-83.0%
	9086274.	588259.	475405.	5.0%	495075.	84.0%	1791048.	304.0%	-215.0%	-220.0%
3YR-BANDS										
1992-1994	0.	77044.	0.	0.0%	96400.	125.0%	379037.	492.0%	-367.0%	-367.0%
1993-1995	0.	79590.	0.	0.0%	202790.	255.0%	441075.	554.0%	-299.0%	-299.0%
1994-1996	0.	83047.	0.	0.0%	480548.	579.0%	389063.	468.0%	110.0%	110.0%
1995-1997	0.	101922.	0.	0.0%	494610.	485.0%	488183.	479.0%	6.0%	6.0%
1996-1998	0.	99880.	0.	0.0%	218277.	219.0%	356754.	357.0%	-139.0%	-139.0%
1997-1999	0.	111224.	0.	0.0%	-108756.	-98.0%	362008.	325.0%	-423.0%	-423.0%
1998-2000	2251554.	63377.	20338.	1.0%	-143572.	-227.0%	242093.	382.0%	-608.0%	-609.0%
1999-2001	3060478.	42667.	26882.	1.0%	4896.	11.0%	261218.	612.0%	-600.0%	-601.0%
2000-2002	4137412.	10971.	28418.	1.0%	12029.	110.0%	94232.	859.0%	-749.0%	-749.0%
2001-2003	1885858.	66146.	104526.	6.0%	11220.	17.0%	137878.	208.0%	-186.0%	-191.0%
2002-2004	2429264.	200135.	141552.	6.0%	15150.	8.0%	328393.	164.0%	-151.0%	-157.0%
2003-2005	2382330.	294898.	284276.	12.0%	16331.	6.0%	623287.	211.0%	-194.0%	-206.0%
2004-2006	4948862.	279770.	350542.	7.0%	36417.	13.0%	543857.	194.0%	-174.0%	-181.0%
SHRINKING BAND										
1997-2006	9086274.	462731.	475405.	5.0%	-58453.	-13.0%	1139324.	246.0%	-254.0%	-259.0%
1998-2006	9086274.	409293.	475405.	5.0%	-95935.	-23.0%	923828.	226.0%	-244.0%	-249.0%
1999-2006	9086274.	385705.	475405.	5.0%	50767.	13.0%	925328.	240.0%	-222.0%	-227.0%

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			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
2000-2006	9086274.	351506.	475405.	5. %	50303.	14. %	777317.	221. %	-202. %	-207. %
2001-2006	6834720.	345916.	455068.	7. %	47636.	14. %	681735.	197. %	-177. %	-183. %
2002-2006	6025796.	343038.	448523.	7. %	45871.	13. %	664110.	194. %	-173. %	-180. %
2003-2006	4948862.	340535.	446988.	9. %	38274.	11. %	683085.	201. %	-180. %	-189. %
2004-2006	4948862.	279770.	350542.	7. %	36417.	13. %	543857.	194. %	-174. %	-181. %
2005-2006	3596532.	142903.	306972.	9. %	30721.	21. %	335717.	235. %	-205. %	-213. %
2006	2566532.	45637.	162711.	6. %	21943.	48. %	59797.	131. %	-77. %	-83. %

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			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1992	0.	63271.	0.	0.0%	84405.	133.0%	190142.	301.0%	-167.0%	-167.0%
1993	0.	7466.	0.	0.0%	39291.	526.0%	155441.	2082.0%	-1556.0%	-1556.0%
1994	0.	48408.	0.	0.0%	2933.	6.0%	114673.	237.0%	-231.0%	-231.0%
1995	0.	-4798.	0.	0.0%	125115.	-2608.0%	50364.	-1050.0%	-1558.0%	-1558.0%
1996	0.	26324.	0.	0.0%	435240.	1653.0%	95935.	364.0%	1289.0%	1289.0%
1997	0.	99092.	0.	0.0%	248129.	250.0%	263300.	266.0%	-15.0%	-15.0%
1998	0.	46489.	0.	0.0%	85961.	185.0%	176483.	380.0%	-195.0%	-195.0%
1999	0.	123661.	0.	0.0%	18659.	15.0%	119124.	96.0%	-81.0%	-81.0%
2000	4334466.	2623.	994.	0.0%	443.	17.0%	2755.	105.0%	-88.0%	-88.0%
2001	553804.	2976.	5235.	1.0%	2273.	76.0%	-3529.	-119.0%	196.0%	195.0%
2002	1466815.	2384.	637.	0.0%	4039.	169.0%	-1876.	-79.0%	248.0%	248.0%
2003	7198704.	218701.	76755.	1.0%	87311.	40.0%	598834.	274.0%	-233.0%	-234.0%
2004	1539832.	459436.	50525.	3.0%	79295.	17.0%	998002.	217.0%	-197.0%	-200.0%
2005	482168.	93201.	349262.	72.0%	36311.	39.0%	272635.	293.0%	-181.0%	-254.0%
2006	745.	201866.	339191.	45529.0%	21032.	10.0%	150629.	75.0%	45465.0%	-64.0%
	15576534.	1391100.	822600.	5.0%	1270436.	91.0%	3182911.	229.0%	-132.0%	-137.0%
3YR-BANDS										
1992-1994	0.	119145.	0.	0.0%	126629.	106.0%	460256.	386.0%	-280.0%	-280.0%
1993-1995	0.	51077.	0.	0.0%	167339.	328.0%	320477.	627.0%	-300.0%	-300.0%
1994-1996	0.	69934.	0.	0.0%	563287.	805.0%	260971.	373.0%	432.0%	432.0%
1995-1997	0.	120618.	0.	0.0%	808484.	670.0%	409599.	340.0%	331.0%	331.0%
1996-1998	0.	171905.	0.	0.0%	769330.	448.0%	535718.	312.0%	136.0%	136.0%
1997-1999	0.	269242.	0.	0.0%	352749.	131.0%	558907.	208.0%	-77.0%	-77.0%
1998-2000	4334466.	172773.	994.	0.0%	105063.	61.0%	298362.	173.0%	-112.0%	-112.0%
1999-2001	4888270.	129260.	6228.	0.0%	21375.	17.0%	118349.	92.0%	-75.0%	-75.0%
2000-2002	6355085.	7983.	6865.	0.0%	6754.	85.0%	-2651.	-33.0%	118.0%	118.0%
2001-2003	9219323.	224061.	82627.	1.0%	93622.	42.0%	593428.	265.0%	-222.0%	-223.0%
2002-2004	10205351.	680520.	127917.	1.0%	170644.	25.0%	1594960.	234.0%	-208.0%	-209.0%
2003-2005	9220704.	771337.	476543.	5.0%	202917.	26.0%	1869471.	242.0%	-211.0%	-216.0%
2004-2006	2022745.	754503.	738979.	37.0%	136638.	18.0%	1421267.	188.0%	-134.0%	-170.0%
SHRINKING BAND										
1997-2006	15576534.	1250429.	822600.	5.0%	583452.	47.0%	2576357.	206.0%	-154.0%	-159.0%
1998-2006	15576534.	1151337.	822600.	5.0%	335323.	29.0%	2313057.	201.0%	-166.0%	-172.0%
1999-2006	15576534.	1104848.	822600.	5.0%	249363.	23.0%	2136573.	193.0%	-166.0%	-171.0%

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			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
2000-2006	15576534.	981187.	822600.	5. %	230703.	24. %	2017449.	206. %	-177. %	-182. %
2001-2006	11242068.	978564.	821606.	7. %	230260.	24. %	2014695.	206. %	-175. %	-182. %
2002-2006	10688264.	975587.	816371.	8. %	227988.	23. %	2018224.	207. %	-176. %	-184. %
2003-2006	9221449.	973203.	815734.	9. %	223949.	23. %	2020100.	208. %	-176. %	-185. %
2004-2006	2022745.	754503.	738979.	37. %	136638.	18. %	1421267.	188. %	-134. %	-170. %
2005-2006	482913.	295067.	688454.	143. %	57343.	19. %	423264.	143. %	19. %	-124. %
2006	745.	201866.	339191.	45529. %	21032.	10. %	150629.	75. %	45465. %	-64. %

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			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1992	0.	137613.	0.	0.0%	48258.	35.0%	308264.	224.0%	-189.0%	-189.0%
1993	0.	143964.	0.	0.0%	86298.	60.0%	615146.	427.0%	-367.0%	-367.0%
1994	0.	171959.	0.	0.0%	378261.	220.0%	442967.	258.0%	-38.0%	-38.0%
1995	0.	247296.	0.	0.0%	94601.	38.0%	456010.	184.0%	-146.0%	-146.0%
1996	0.	171311.	0.	0.0%	412232.	241.0%	421049.	246.0%	-5.0%	-5.0%
1997	0.	194867.	0.	0.0%	205592.	106.0%	406055.	208.0%	-103.0%	-103.0%
1998	0.	76092.	0.	0.0%	137558.	181.0%	1686.	2.0%	179.0%	179.0%
1999	0.	230290.	0.	0.0%	110863.	48.0%	691181.	300.0%	-252.0%	-252.0%
2000	1561867.	209027.	56742.	4.0%	10786.	5.0%	373174.	179.0%	-170.0%	-173.0%
2001	4855289.	134115.	32757.	1.0%	6346.	5.0%	372393.	278.0%	-272.0%	-273.0%
2002	2401331.	137031.	209450.	9.0%	7838.	6.0%	-529609.	-386.0%	401.0%	392.0%
2003	2512753.	187470.	8701.	0.0%	47751.	25.0%	462608.	247.0%	-221.0%	-221.0%
2004	4251553.	319038.	201678.	5.0%	79789.	25.0%	722570.	226.0%	-197.0%	-201.0%
2005	5984563.	279494.	674693.	11.0%	52752.	19.0%	537941.	192.0%	-162.0%	-174.0%
2006	10568761.	262230.	158707.	2.0%	15795.	6.0%	603853.	230.0%	-223.0%	-224.0%
	32136117.	2901798.	1342728.	4.0%	1694720.	58.0%	5885291.	203.0%	-140.0%	-144.0%
3YR-BANDS										
1992-1994	0.	453536.	0.	0.0%	512817.	113.0%	1366377.	301.0%	-188.0%	-188.0%
1993-1995	0.	563219.	0.	0.0%	559160.	99.0%	1514123.	269.0%	-170.0%	-170.0%
1994-1996	0.	590566.	0.	0.0%	885095.	150.0%	1320025.	224.0%	-74.0%	-74.0%
1995-1997	0.	613473.	0.	0.0%	712425.	116.0%	1283114.	209.0%	-93.0%	-93.0%
1996-1998	0.	442270.	0.	0.0%	755382.	171.0%	828790.	187.0%	-17.0%	-17.0%
1997-1999	0.	501249.	0.	0.0%	454012.	91.0%	1098922.	219.0%	-129.0%	-129.0%
1998-2000	1561867.	515410.	56742.	4.0%	259206.	50.0%	1066042.	207.0%	-153.0%	-157.0%
1999-2001	6417156.	573432.	89499.	1.0%	127995.	22.0%	1436749.	251.0%	-227.0%	-228.0%
2000-2002	8818487.	480173.	298948.	3.0%	24970.	5.0%	215959.	45.0%	-36.0%	-40.0%
2001-2003	9769373.	458616.	250908.	3.0%	61935.	14.0%	305393.	67.0%	-51.0%	-53.0%
2002-2004	9165637.	643540.	419829.	5.0%	135378.	21.0%	655570.	102.0%	-76.0%	-81.0%
2003-2005	12748869.	786003.	885072.	7.0%	180293.	23.0%	1723120.	219.0%	-189.0%	-196.0%
2004-2006	20804876.	860762.	1035078.	5.0%	148336.	17.0%	1864365.	217.0%	-194.0%	-199.0%
SHRINKING BAND										
1997-2006	32136117.	2029655.	1342728.	4.0%	675069.	33.0%	3641855.	179.0%	-142.0%	-146.0%
1998-2006	32136117.	1834788.	1342728.	4.0%	469478.	26.0%	3235800.	176.0%	-147.0%	-151.0%
1999-2006	32136117.	1758696.	1342728.	4.0%	331920.	19.0%	3234114.	184.0%	-161.0%	-165.0%

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2000-2006	32136117.	1528406.	1342728.	4. %	221057.	14. %	2542933.	166. %	-148. %	-152. %
2001-2006	30574250.	1319378.	1285986.	4. %	210271.	16. %	2169758.	164. %	-144. %	-149. %
2002-2006	25718961.	1185264.	1253229.	5. %	203925.	17. %	1797365.	152. %	-130. %	-134. %
2003-2006	23317630.	1048232.	1043779.	4. %	196088.	19. %	2326974.	222. %	-199. %	-203. %
2004-2006	20804877.	860762.	1035078.	5. %	148336.	17. %	1864365.	217. %	-194. %	-199. %
2005-2006	16553324.	541724.	833400.	5. %	68547.	13. %	1141795.	211. %	-193. %	-198. %
2006	10568761.	262230.	158707.	2. %	15795.	6. %	603853.	230. %	-223. %	-224. %

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1992	0.	120798.	0.	0.0%	86256.	71.0%	295717.	245.0%	-173.0%	-173.0%
1993	0.	193980.	0.	0.0%	88113.	45.0%	377275.	194.0%	-149.0%	-149.0%
1994	0.	164451.	0.	0.0%	171945.	105.0%	517523.	315.0%	-210.0%	-210.0%
1995	0.	134918.	0.	0.0%	488039.	362.0%	436168.	323.0%	38.0%	38.0%
1996	0.	73929.	0.	0.0%	391865.	530.0%	454270.	614.0%	-84.0%	-84.0%
1997	0.	153088.	0.	0.0%	306313.	200.0%	619570.	405.0%	-205.0%	-205.0%
1998	0.	128896.	0.	0.0%	968116.	751.0%	83261.	65.0%	686.0%	686.0%
1999	0.	186947.	0.	0.0%	94760.	51.0%	603806.	323.0%	-272.0%	-272.0%
2000	5323433.	138914.	40276.	1.0%	21278.	15.0%	305426.	220.0%	-204.0%	-205.0%
2001	4544934.	80642.	9695.	0.0%	15747.	20.0%	193593.	240.0%	-220.0%	-221.0%
2002	4368563.	78550.	18424.	0.0%	8922.	11.0%	-297376.	-379.0%	390.0%	390.0%
2003	7726163.	188478.	61901.	1.0%	60978.	32.0%	659469.	350.0%	-317.0%	-318.0%
2004	4557325.	334389.	99745.	2.0%	134463.	40.0%	861963.	258.0%	-215.0%	-218.0%
2005	5179456.	194153.	381302.	7.0%	120594.	62.0%	516809.	266.0%	-197.0%	-204.0%
2006	1208455.	252394.	215059.	18.0%	74804.	30.0%	480634.	190.0%	-143.0%	-161.0%
	32908329.	2424527.	826404.	3.0%	3032191.	125.0%	6108108.	252.0%	-124.0%	-127.0%
3YR-BANDS										
1992-1994	0.	479229.	0.	0.0%	346314.	72.0%	1190515.	248.0%	-176.0%	-176.0%
1993-1995	0.	493349.	0.	0.0%	748096.	152.0%	1330966.	270.0%	-118.0%	-118.0%
1994-1996	0.	373297.	0.	0.0%	1051848.	282.0%	1407962.	377.0%	-95.0%	-95.0%
1995-1997	0.	361935.	0.	0.0%	1186216.	328.0%	1510009.	417.0%	-89.0%	-89.0%
1996-1998	0.	355913.	0.	0.0%	1666293.	468.0%	1157101.	325.0%	143.0%	143.0%
1997-1999	0.	468931.	0.	0.0%	1369188.	292.0%	1306637.	279.0%	13.0%	13.0%
1998-2000	5323433.	454757.	40276.	1.0%	1084153.	238.0%	992493.	218.0%	21.0%	20.0%
1999-2001	9868367.	406504.	49972.	1.0%	131785.	32.0%	1102826.	271.0%	-238.0%	-239.0%
2000-2002	14236930.	298107.	68396.	0.0%	45947.	15.0%	201643.	68.0%	-52.0%	-52.0%
2001-2003	16639660.	347670.	90020.	1.0%	85647.	25.0%	555685.	160.0%	-135.0%	-135.0%
2002-2004	16652051.	601417.	180070.	1.0%	204363.	34.0%	1224055.	204.0%	-168.0%	-170.0%
2003-2005	17462944.	717019.	542948.	3.0%	316034.	44.0%	2038241.	284.0%	-237.0%	-240.0%
2004-2006	10945236.	780936.	696107.	6.0%	329860.	42.0%	1859406.	238.0%	-190.0%	-196.0%
SHRINKING BAND										
1997-2006	32908329.	1736452.	826404.	3.0%	1805973.	104.0%	4027154.	232.0%	-125.0%	-128.0%
1998-2006	32908329.	1583363.	826404.	3.0%	1499660.	95.0%	3407585.	215.0%	-118.0%	-120.0%
1999-2006	32908329.	1454468.	826404.	3.0%	531545.	37.0%	3324324.	229.0%	-190.0%	-192.0%

DEPRECIATION SPECIALTY RESOURCES

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STUDY AS OF DECEMBER 31 , 2006

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THE EMPIRE DISTRICT ELECTRIC COMPANY
ACCOUNT NO.: 36500000
DISTR - OH CONDUCTORS

6-18-2007

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
2000-2006	32908329.	1267521.	826404.	3. %	436785.	34. %	2720518.	215. %	-178. %	-180. %
2001-2006	27584896.	1128606.	786127.	3. %	415507.	37. %	2415092.	214. %	-174. %	-177. %
2002-2006	23039962.	1047964.	776432.	3. %	399760.	38. %	2221498.	212. %	-170. %	-174. %
2003-2006	18671399.	969413.	758008.	4. %	390838.	40. %	2518875.	260. %	-215. %	-220. %
2004-2006	10945236.	780936.	696107.	6. %	329860.	42. %	1859406.	238. %	-190. %	-196. %
2005-2006	6387911.	446547.	596362.	9. %	195397.	44. %	997443.	223. %	-170. %	-180. %
2006	1208455.	252394.	215059.	18. %	74804.	30. %	480634.	190. %	-143. %	-161. %

USE

1997

2002

2006

DEPRECIATION SPECIALTY RESOURCES

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STUDY AS OF DECEMBER 31 , 2006

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THE EMPIRE DISTRICT ELECTRIC COMPANY
ACCOUNT NO.: 36900000
DISTR - SERVICES

6-18-2007

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
1992	0.	56031.	0.	0.0%	14441.	26.0%	76527.	137.0%	-111.0%	-111.0%
1993	0.	39767.	0.	0.0%	9631.	24.0%	83169.	209.0%	-185.0%	-185.0%
1994	0.	33751.	0.	0.0%	11372.	34.0%	103318.	306.0%	-272.0%	-272.0%
1995	0.	46247.	0.	0.0%	14118.	31.0%	131479.	284.0%	-254.0%	-254.0%
1996	0.	-3363.	0.	0.0%	11171.	-332.0%	112023.	-3331.0%	2999.0%	2999.0%
1997	0.	34834.	0.	0.0%	15264.	44.0%	105472.	303.0%	-259.0%	-259.0%
1998	0.	30444.	0.	0.0%	47.	0.0%	1066.	4.0%	-3.0%	-3.0%
1999	0.	57613.	0.	0.0%	11935.	21.0%	212840.	369.0%	-349.0%	-349.0%
2000	0.	18420.	0.	0.0%	2903.	16.0%	67535.	367.0%	-351.0%	-351.0%
2001	0.	20449.	0.	0.0%	3832.	19.0%	92938.	454.0%	-436.0%	-436.0%
2002	0.	26024.	0.	0.0%	4717.	18.0%	-179827.	-691.0%	709.0%	709.0%
2003	0.	20761.	0.	0.0%	3928.	19.0%	151981.	732.0%	-713.0%	-713.0%
2004	0.	21796.	0.	0.0%	3940.	18.0%	143673.	659.0%	-641.0%	-641.0%
2005	0.	15197.	0.	0.0%	5622.	37.0%	109755.	722.0%	-685.0%	-685.0%
2006	0.	28198.	0.	0.0%	8062.	29.0%	122130.	433.0%	-405.0%	-405.0%
	0.	446172.	0.	0.0%	120983.	27.0%	1334079.	299.0%	-272.0%	-272.0%

3YR-BANDS

1992-1994	0.	129549.	0.	0.0%	35444.	27.0%	263014.	203.0%	-176.0%	-176.0%
1993-1995	0.	119765.	0.	0.0%	35121.	29.0%	317967.	265.0%	-236.0%	-236.0%
1994-1996	0.	76636.	0.	0.0%	36661.	48.0%	346821.	453.0%	-405.0%	-405.0%
1995-1997	0.	77719.	0.	0.0%	40553.	52.0%	348974.	449.0%	-397.0%	-397.0%
1996-1998	0.	61916.	0.	0.0%	26481.	43.0%	218560.	353.0%	-310.0%	-310.0%
1997-1999	0.	122891.	0.	0.0%	27246.	22.0%	319377.	260.0%	-238.0%	-238.0%
1998-2000	0.	106477.	0.	0.0%	14886.	14.0%	281441.	264.0%	-250.0%	-250.0%
1999-2001	0.	96482.	0.	0.0%	18671.	19.0%	373313.	387.0%	-368.0%	-368.0%
2000-2002	0.	64893.	0.	0.0%	11452.	18.0%	-19354.	-30.0%	47.0%	47.0%
2001-2003	0.	67235.	0.	0.0%	12477.	19.0%	65092.	97.0%	-78.0%	-78.0%
2002-2004	0.	68582.	0.	0.0%	12584.	18.0%	115827.	169.0%	-151.0%	-151.0%
2003-2005	0.	57755.	0.	0.0%	13489.	23.0%	405409.	702.0%	-679.0%	-679.0%
2004-2006	0.	65192.	0.	0.0%	17624.	27.0%	375558.	576.0%	-549.0%	-549.0%

SHRINKING BAND

1997-2006	0.	273738.	0.	0.0%	60250.	22.0%	827562.	302.0%	-280.0%	-280.0%
1998-2006	0.	238904.	0.	0.0%	44986.	19.0%	722091.	302.0%	-283.0%	-283.0%
1999-2006	0.	208460.	0.	0.0%	44939.	22.0%	721025.	346.0%	-324.0%	-324.0%

DEPRECIATION SPECIALTY RESOURCES

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THE EMPIRE DISTRICT ELECTRIC COMPANY
ACCOUNT NO.: 36900000
DISTR - SERVICES

6-18-2007

YEAR	ADDITIONS	RETIREMENTS	REIMBURSEMENTS		SALVAGE		COST OF REMOVAL		NET SALVAGE	
			AMOUNT	RATIO	AMOUNT	RATIO	AMOUNT	RATIO	W/REIMB.	W/O REIMB.
2000-2006	0.	150847.	0.	0.0%	33004.	22.0%	508185.	337.0%	-315.0%	-315.0%
2001-2006	0.	132427.	0.	0.0%	30100.	23.0%	440650.	333.0%	-310.0%	-310.0%
2002-2006	0.	111977.	0.	0.0%	26268.	23.0%	347712.	311.0%	-287.0%	-287.0%
2003-2006	0.	85953.	0.	0.0%	21552.	25.0%	527539.	614.0%	-589.0%	-589.0%
2004-2006	0.	65192.	0.	0.0%	17624.	27.0%	375558.	576.0%	-549.0%	-549.0%
2005-2006	0.	43395.	0.	0.0%	13684.	32.0%	231885.	534.0%	-503.0%	-503.0%
2006	0.	28198.	0.	0.0%	8062.	29.0%	122130.	433.0%	-405.0%	-405.0%

USE

1997

2002

2006