

Exhibit No.:
Issues: Depreciation
Witness: Rosella L. Schad
Sponsoring Party: MoPSC Staff
Type of Exhibit: Surrebuttal Testimony
Case No.: ER-2009-0090
Date Testimony Prepared: April 9, 2009

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

SURREBUTTAL TESTIMONY

OF

ROSELLA L. SCHAD, PE, CPA

**Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS COMPANY
GMO-MPS AND GMO-L&P ELECTRIC**

CASE NO. ER-2009-0090

*Jefferson City, Missouri
April 2009*

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17

TABLE OF CONTENTS
OF THE SURREBUTTAL TESTIMONY
OF
ROSELLA L. SCHAD, PE, CPA
Great Plains Energy, Incorporated
GREATER MISSOURI OPERATIONS COMPANY
GMO-MPS AND GMO-L&P ELECTRIC
CASE NO. ER-2009-0090

EXECUTIVE SUMMARY 1

FAILURE TO SUBMIT A COMPLETE DEPRECIATION STUDY..... 2

NEED FOR DEPRECIATION RATE CHANGES..... 3

FAILURE TO USE AUTHORIZED DEPRECIATION RATES 4

REJECTION OF LIFE-SPAN METHOD 8

STAFF’S PROPOSED DEPRECIATION RATES..... 10

GROWING OVER-ACCRUAL OF THE ACCUMULATED RESERVE FOR
DEPRECIATION 12

STAFF’S RECOMMENDATIONS 14

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

SURREBUTTAL TESTIMONY

OF

ROSELLA L. SCHAD, PE, CPA

**Great Plains Energy, Inc.
GREATER MISSOURI OPERATIONS COMPANY
GMO-MPS AND GMO-L&P ELECTRIC**

CASE NO. ER-2009-0090

Q. Please state your name and business address.

A. Rosella L. Schad, 200 Madison Street, Jefferson City, Missouri 65101

Q. By whom are you employed an in what capacity?

A. I am employed by the Missouri Public Service Commission (Commission) as
a Utility Regulatory Engineer.

Q. Are you the same Rosella L. Schad who filed testimony in the Staff’s Cost of
Service Report filed in this case?

A. Yes, I am.

EXECUTIVE SUMMARY

Q. What is the purpose of this testimony?

A. My surrebuttal testimony on Depreciation addresses the following issues:

1. The Company is not in compliance with the Code of State Regulations governing depreciation studies.
2. There is a need for a complete depreciation study for GMO assets and to address depreciation rates for all accounts, including corporate accounts in the current rate case.
3. The Company is not in compliance with the Commission’s Report & Order from its last rate case, Case No. ER-2007-0004.

- 1 4. The Commission's rejection of the life-span method for calculating
2 depreciation rates for the non-nuclear production plant accounts in its
3 recent adoptions of depreciation rates for electric utilities.
- 4 5. Identification of the Company's growing over-accrual in the Company's
5 accumulated reserve for depreciation for both GMO-MPS and GMO-L&P,
6 determined by Staff's recommended whole life rates.
- 7 6. Identification by the Company's depreciation consultant of a growing
8 over-accrual in the Company's accumulated reserve for depreciation for
9 the assets of both the GMO-MPS division and the GMO-L&P division, as
10 well as specifically for the Steam and Other Production assets for both
11 divisions.
- 12 7. Correction of minor computation errors for two accounts.

13 **FAILURE TO SUBMIT A COMPLETE DEPRECIATION STUDY**

14 Q. On page 5 of Dr. Ronald E. White's (Dr. White) rebuttal testimony he states,
15 "It is my understanding that the studies conducted by Foster Associates were filled with the
16 Commission in accordance with a Stipulation and Agreement in Case No. ER-2007-0004."
17 Has the Company submitted a complete study in compliance with that Stipulation and
18 Agreement?

19 A. No. The depreciation study submitted by the Company to Staff failed to cover
20 all plant accounts. A partial depreciation study conducted by Foster Associates was provided
21 April 10th, 2008 to Aquila Networks, Inc. In Staff's Cost of Service Report (Report),
22 page 124, Staff stated, "The Company failed to submit a depreciation study of its corporate
23 plant accounts and a historical database of these plant accounts (Schedule 9-1), in accordance
24 with 4 CSR 240-3.175(1)(B)2." On page 135 of its Report, Staff noted that the Company
25 never filed for a waiver of the requirement to do so. Staff's review of these corporate

1 accounts in its depreciation study identifies why there is a need to address the depreciation
2 rates for several of the corporate plant accounts and Staff identifies those in its Report.

3 **NEED FOR DEPRECIATION RATE CHANGES**

4 Q. Company witness, Ronald A. Klote, states on pages 2 and 3 of his rebuttal
5 testimony, “It is anticipated that in association with the completion of the significant capital
6 project of the building of Iatan 2 Coal fired generation facility there will be a system wide
7 depreciation study conducted on all Kansas City Power & Light Company (“KCP&L”)
8 and GMO assets. Depreciation rates from this comprehensive system wide study should be
9 used as the basis for computing depreciation expense on a going forward basis.”
10 Do you agree?

11 A. No. Waiting for a system wide comprehensive study including KCPL assets
12 should not be the basis for not addressing depreciation rates for the corporate plant accounts
13 and other assets of GMO in the current rate case. A comprehensive study including
14 KCPL assets has no bearing on the current issues regarding depreciation rates for the
15 corporate plant accounts and other assets of GMO in the current rate case. As stated on page
16 136 of Staff’s Cost of Service Report, “Account 391.05, Computer Systems Development,
17 account 394.00, Tools, Shop and Garage Equipment, and account 397.00, Communications
18 Equipment are currently fully accrued.” Consequently, Staff recommended
19 a 0% depreciation rate for these accounts. While the Iatan 2 plant will be a significant plant
20 addition for GMO, that addition alone does not justify postponing this needed change in
21 depreciation rates in the current case.

1 **FAILURE TO USE AUTHORIZED DEPRECIATION RATES**

2 Q. What is the effect of further postponement of the implementation of
3 appropriate depreciation rates?

4 A. Staff has a concern regarding the Company's failure to use the depreciation
5 rates authorized for several of its corporate accounts, which caused an understatement of the
6 reserve of approximately \$4.2 million¹, and an equal overstatement of rate base.
7 Allowing this overstatement of rate base to remain on the company's books results in the
8 Company collecting revenues to which they are not entitled. Further delay of conducting a
9 depreciation study or failure to change depreciation rates at this time increases the likelihood
10 that accounts become over-accrued.

11 Q. Has Staff indicated to the Company the need for a depreciation study prior to
12 the filing of this case?

13 A. Yes. On page 6 of the direct testimony of Staff depreciation witness,
14 Rosella L. Schad, PE, CPA, in Aquila, Inc. d/b/a Aquila Networks-MPS (Electric)
15 and Aquila Networks-L&P (Electric) Case No. ER-2007-0004, Staff addressed this as
16 follows:

17 Q. What is Staff's recommendation for depreciation rates in
18 this case?

19 A. Staff recommends that the currently ordered depreciation rates
20 be retained but that the Staff perform a complete depreciation
21 study in the Company's next rate case.

22
23 Q. During the 2007 rate case proceeding, did any party oppose
24 Staff's recommendation that Staff perform a complete depreciation study in the Company's
25 next rate case?

¹ All references to corporate assets are total ECORP amounts; an allocated portion of the \$4.2 million is assigned to each of the three divisions: MPS, L&P electric and L&P steam

1 A. No. In fact, on page 16 of rebuttal testimony of Company witness,
2 Dennis R. Williams, Aquila offered its support for Staff performing a complete depreciation
3 study in Aquila, Inc.'s (Aquila) next rate case, as follows:

4 Q. What is Aquila's proposal in this case?

5 A. Aquila agrees with the MPSC staff that currently ordered
6 depreciation service lives and depreciation rates should be
7 retained and that a depreciation study of all functional plant
8 assets be performed and submitted in the next rate case.

9
10 Q. Is the Company including corporate assets in plant-in-service in this case?

11 A. Yes. On page 65 of his direct testimony, Aquila witness
12 Ronald A. Klote states, "The plant-in-service for the depreciation calculation is calculated
13 using the adjusted ending balance of electric gross plant, both direct and allocated, at
14 December 31, 2007 plus any projected capital additions between January 1, 2008 and
15 March 31, 2009." Earlier in direct testimony on page 7, he explained what is meant by
16 allocated corporate common plant in service, "Allocated corporate common plant is service
17 assets includes assets that support the Company's overall infrastructure. These assets include
18 items such as the general ledger system and billing system."

19 Q. Has the category Corporate Assets been identified prior to this case as a
20 category of assets in need of depreciation rate analysis?

21 A. Yes. Company witness, Susan K. Braun, stated on page 20 of her
22 direct testimony in Case No. ER-2005-0436 as follows"

23 Q. "What depreciation rates are used in your depreciation
24 calculation?"

25 A. "The rates used for the depreciation annualization calculation
26 for MPS and L&P direct plant are from depreciation studies
27 performed by Foster Associates, Inc. using actual plant data
28 at December 31, 2001. A separate depreciation study was

1 performed by Foster Associates, Inc. for Aquila's corporate
2 assets using plant data forecasted through December 31,
3 2002. This separate study and corresponding rates are
4 applied to all allocated plant. Aquila witness Ronald E.
5 White of Foster Associates, Inc. filed testimony in Case No.
6 ER-2004-0034 and HR-2004-0024 on the actual rates and the
7 methodology applied in calculating these rates."
8

9 Q. Do you agree with the Company's position found on pages 3 and 4 of
10 Company witness Ron Klote's rebuttal testimony that they have the liberty to set
11 depreciation rates to zero once an account becomes fully depreciated?

12 A. No. The authorized rates for the Company were set in the Report and Order in
13 the Company's last case, Case No. ER-2007-0004. On page 68 of the Commission's Report
14 and Order it states, "The Commission finds Aquila's currently approved depreciation rates
15 are appropriate to use to determine rates in this case. The Commission further finds no party
16 objects to the use of those depreciation rates."

17 Q. Likewise, does the Company have the liberty to set depreciation rates higher
18 than their authorized rates if an account is under-accrued or the accumulated reserve for
19 depreciation for a particular account has a debit balance?

20 A. No. Just like the Company can not arbitrarily set a particular depreciation rate
21 lower for an account, it can not arbitrarily set a particular depreciation rate higher for an
22 account. For example, the accumulated reserve for depreciation for corporate plant account
23 390, Structures & Improvements, was left with a debit balance in September of 2008 of
24 approximately \$0.75 million² after assets in the Structures and Improve account were
25 transferred to Black Hills, and the associated accumulated reserve for depreciation for those
26 assets were also transferred. Authorized rates stay in effect until new rates are ordered by the

² All references to corporate assets are total ECORP amounts; an allocated portion of the \$0.75 million is assigned to each of the three divisions: MPS, L&P electric and L&P steam

1 Commission. This is true even if there are not expected to be any additional
2 capital additions.

3 Q. Did Staff have a recommendation to address the approximately \$4.2 million of
4 depreciation accrual the Company must impute due to its failure to properly keep its rates set
5 at authorized levels?

6 Q. Yes. As stated on page 139 of Staff's Cost of Service Report, "Staff also
7 recommends this additional depreciation accrual be transferred to the reserve
8 for ECORP account 390.00, Structures & Improvements, which is currently negative and,
9 thus, under-accrued.

10 A. What does it mean that the reserve is currently negative?

11 Q. The Accumulated Reserve for Depreciation is normally a credit. Saying that a
12 particular reserve account is negative indicates that this specific reserve account has a debit
13 balance. Staff stated on page 125 of Staff's Cost of Service Report as follows:

14 Staff's review of the Company's records through December 31,
15 2008 found additional reserve deficiencies, of approximately
16 \$1 million, from additional premature retirements, that cause
17 three of the five ECORP accounts to have negative reserve
18 amounts." In addition to account 390.00, Structures &
19 Improvements, accounts 391.00 Office Furniture, and 397.00,
20 Communications Equipment, all have negative reserves at
21 December 31, 2008. Thus, all three accounts have a debit
22 balance as of December 31, 2008. Staff's recommendation
23 could be expanded to transfer some of the additional imputed
24 depreciation accrual from accounts 391.02, 391.05, 394.00, and
25 398.00, Computer Hardware, Computer Systems Development,
26 Tools, Shop, and Garage Equipment, and Miscellaneous
27 Equipment, to other ECORP accounts besides account 390.00,
28 Structures & Improvements.

1 **REJECTION OF LIFE-SPAN METHOD**

2 Q. On pages 11-14 of his rebuttal testimony Dr. White addresses life-span
3 method and states that no explanation was offered [by Staff] for abandoning the life-span
4 treatment employed by both Company and Staff in Missouri Public Service Case No.
5 ER-97-394. Please provide Staff's rationale for not employing the life-span method for
6 calculating depreciation rates for production plant assets in this case, and the impact on
7 annual depreciation accruals.

8 A. Staff's view has been that estimated retirement dates for GMO's production
9 plant are so uncertain that the use of them in the depreciation model computes service lives
10 that are unrealistically short, thus minimizing the time ratepayers have to return the
11 Company's investment and interim cost of removal. Consequently, the life-span method
12 significantly increases the amount of money the utility is allowed to recover as annual
13 depreciation expense and has a significant impact in the increase in rates that the utility will
14 be allowed to charge its customers. The Staff has not been able to determine that Dr. White's
15 estimated retirement dates are based on anything more than speculation. Without better
16 evidence of when those plants are to be retired, allowing the company to increase its
17 depreciation expenses based on what is little more than speculation about possible retirement
18 dates would be inappropriate. Since the time frame of Missouri Public Service Case No.
19 ER-97-394, there have been several Commission's Report and Orders³ that have rejected the
20 reduced service lives resulting from use of the life-span method. Staff's estimates in the
21 attached Schedule 4 shows the impact on annual depreciation accruals of using the life-span
22 method on production plant assets by Dr. White to be approximately \$4.4 million

³ See Commission Report and Order, The Empire District Electric Company Case No. ER-2001-299;
Commission Report and Order, The Empire District Electric Company Case No. ER-2004-0570; Commission
Report and Order, Union Electric d/b/a AmerenUE Case No. ER-2007-0002

1 for GMO-MPS, approximately \$0.8 million for GMO-L&P electric and approximately
2 \$0.2 million for GMO-L&P industrial steam.

3 Q. Is the major difference between Staff's proposed depreciation rates
4 and Dr. White's whole-life depreciation rates in his 2008 depreciation study for production
5 plant accounts due to Dr. White's use of the life-span method?

6 A. Yes.

7 Q. Has the Company recently undertaken any major capital improvements or
8 upgrades, or incurred major maintenance expense at their generating facilities?

9 A. Yes. On pages 8 and 9 of the direct testimony of Company witness,
10 Ronald A. Klote, he describes the environmental upgrades and other capital additions for
11 both MPS and L&P. "Amounts associated with these capital additions have been added to
12 plant-in-service as of December 31, 2007." On pages 27 and 28 in Mr. Klote's
13 direct testimony in the Company's Case No. ER-2007-0004, he describes major maintenance
14 expenses at the generating plants of MPS and L&P.

15 Q. Does Staff consider these expenditures by the Company to maintain or
16 upgrade existing generating units to affect the likelihood of their retirement?

17 A. Yes. The Company would compare in a cost benefit analysis the cost of
18 replacing this capacity with the cost to maintain or upgrade them. The Company's decision
19 to maintain and upgrade them indicates an unlikelihood of retiring them.

20 Q. Given the continued reliance on the Company's existing generating units,
21 does Staff have any indication that the eventual service life of these units has become more
22 certain?

1 A. No. In addition, it is becoming increasingly more expensive to site an electric
2 generating station. This causes the economics of maintaining and upgrading existing units to
3 be more viable today and well into the future. Accordingly, Staff finds the estimated
4 retirement dates used by Dr. White to be nothing more than speculative.

5 **STAFF’S PROPOSED DEPRECIATION RATES**

6 Q. Dr. White describes on page 17 of his rebuttal testimony how the life analysis
7 techniques used by Foster Associates in conducting depreciation studies differ from those
8 used by Staff and indicates that there is a serious limitation in the techniques used by Staff.
9 Is there a serious limitation in the technique Staff used?

10 A. No. In fact, Staff finds the results from its analyses to be more representative
11 of the Company’s experience for both MPS and L&P than that presented by Dr. White.
12 In Table 7 on page 13 of the rebuttal testimony of Dr. White, he illustrates that the whole life
13 composite average service life (ASL) determined by Foster Associates for the Sibley Steam
14 Production Units and Lake Road Steam Production Units to be 35 years and 34 years,
15 respectively, and the composite whole life ASL determined by Staff to be 50 years for each
16 of these facilities. I will address first MPS’s Sibley Generating Plant and then
17 L&P’s Lake Road Generating Plant.

18 In its Report and Order in Utilicorp United Inc. (now GMO) Case No. ER-88-167,
19 on page 32, the Commission stated, “Sibley Units 1 and 2 began service in
20 1961 and 1962, respectively and Sibley Unit 3 began service in 1969. Company was
21 expecting to retire Sibley Units 1 and 2 in 1990. The rebuilding project is expected to extend
22 the life of the three units at the Sibley plant for about 20 years.” More recently in Aquila
23 Networks, Inc. (formerly Utilicorp United Inc. and now KCPL-GMO) Case No.

1 ER -2007-0004 on page 65 of its Report and Order, the Commission stated, “Commission
2 notes the expenditures involving the Sibley Rebuild and Western Coal Conversion product.
3 These projects were undertaken to extend the useful life of the Sibley Generating Station by
4 20 years and to comply with the 1990 Federal Clean Air Act.” Environment upgrades
5 continue at the Sibley Generating Station, so it would appear unlikely that the Sibley units
6 are going to be retired in the near future.” Accordingly, the whole life composite
7 35-year ASL determined by the techniques that Foster Associates employ is far less realistic
8 than the 50-year ASL Staff is proposing. In addition, in an earlier Aquila case, Case No.
9 ER-2005-0436, Staff’s depreciation study noted an approximately \$59 million over-accrual
10 in the depreciation reserve for the Sibley Generating Plant and recommended a whole life
11 composite ASL of 48 years. GMO-MPS has retained in current depreciation rates a
12 composite 48-year ASL for the Sibley Generating Plant accounts. Staff has determined an
13 approximately \$62 million over-accrual in the depreciation reserve for the Sibley Generating
14 Plant in Staff’s current depreciation study. This further demonstrates that Staff’s
15 recommended composite ASL for the Sibley Generating Plant of 50 years should be
16 authorized. This change in ASL from the current 48 years to Staff’s recommended 50 years
17 in this case produces a slightly lower composite depreciation rate, resulting in a slight
18 decrease to the annual depreciation accrual and helping to address the growing over-accrual
19 for the Sibley production plant reserve accounts.

20 Similarly, Dr. White notes on page 11 of his rebuttal testimony that the first unit of
21 the Lake Road plant was installed in 1952. This first unit is already 57 years old.
22 Accordingly, the whole life composite 34 year ASL determined by the techniques
23 that Foster Associates employ is far less realistic than the 50-year ASL Staff is proposing.

1 In addition, in an earlier Aquila case, ER-2005-0436, Staff's depreciation study noted an
2 approximately \$17 million over-accrual in the depreciation reserve for the Lake Road
3 Generating Plant⁴ and recommended a whole life composite ASL of 48 years. The Company
4 has retained in current depreciation rates a 48-year composite ASL for the Lake Road
5 Generating Plant accounts. Staff has determined an approximately \$21 million over-accrual
6 in the depreciation reserve for the Lake Road Generating Plant in Staff's current depreciation
7 study. This further demonstrates that Staff's recommended composite ASL for the Lake
8 Road Generating Plant⁵ of 50 years should be authorized. This change in ASL from the
9 current 48 years to Staff's recommended 50 years in this case produces a slightly lower
10 composite depreciation rate, resulting in a slight decrease to the annual depreciation accrual
11 and helping to address the growing over-accrual for the Lake Road production
12 plant reserve accounts.

13 **GROWING OVER-ACCRUAL OF THE ACCUMULATED RESERVE FOR**
14 **DEPRECIATION**

15 Q. Did Dr. White recognize any over-accrual for Total Electric Plant reserve
16 accounts for MPS and L&P (electric and industrial steam) in the 2008 depreciation study?

17 A. Yes. On pages 4 and 5 of the Company's 2008 depreciation study,
18 Dr. White noted reserve imbalances for Total Electric Plant reserve accounts of
19 approximately \$129 million and approximately \$75 million for MPS and L&P (electric and
20 industrial steam), respectively. Dr. White is recognizing a total of a \$204 million

⁴ This is a total over-accrual for the Lake Road Generating Plant; an allocated portion of the \$17 million is assigned to L&P electric and L&P steam

⁵ This is a total over-accrual for the Lake Road Generating Plant; an allocated portion of the \$21 million is assigned to L&P electric and L&P steam

1 depreciation reserve over-accrual for both MPS and L&P (electric and industrial steam)
2 combined (excluding corporate).

3 Q. How does Dr. White's recognition of reserve imbalances of approximately
4 \$129 million and approximately \$75 million for MPS and L&P (electric and industrial steam)
5 compare to that identified in its depreciation study in the previous depreciation studies five
6 years ago?

7 A. According to the Company's 2002 Depreciation Rate Studies for
8 Aquila Networks-MPS (Electric and Common) revised June 9, 2003
9 and Aquila Networks-SJLP (Electric, Steam, and Common) that were prepared by
10 Foster Associates (the depreciation studies five year ago), page 4 in each document,
11 reserve imbalances of approximately \$36 million and \$25 million, respectively, were
12 identified.

13 Q. How does Dr. White's recognition of reserve imbalances for
14 Steam Production and Other Production accounts from the 2008 Depreciation Rate Study,
15 Statement C, compare with those in his corresponding Statement C from roughly five years
16 ago for MPS and L&P, respectively?

17 A. In the Company's Depreciation Rate Study, Statement C, roughly five years
18 ago, the reserve imbalances for the Steam Production and Other Production accounts were
19 approximately \$16 million and \$5 million for MPS and L&P, respectively.
20 In the Company's current Depreciation Study, Statement C, the reserve imbalances for the
21 Steam Production and Other Production accounts are now approximately \$87 million and
22 \$45 million for MPS and L&P, respectively. Based on the Company's depreciation
23 consultant's own workpapers, the depreciation over-accrual for Steam Production

1 and Other Production has increased for MPS and L&P by 400% and 800%, respectively,
2 from December 31, 2001 to December 31, 2007.

3 **STAFF'S RECOMMENDATIONS**

4 Q. You mentioned earlier that Company witness, Ronald A. Klote, supports no
5 change in depreciation rates until completion of the significant capital project of the building
6 of Iatan 2 Coal fired generation facility and that the Company perform a system wide
7 depreciation study conducted on all Kansas City Power & Light Company ("KCP&L")
8 and GMO assets. Has the Company requested to consolidate assets?

9 A. No.

10 Q. You have described the impact of not changing depreciation rates at this time.
11 If the Commission agrees to not change depreciation rates at this time, what is Staff's
12 recommendation regarding the treatment of not decreasing annual depreciation accruals that
13 would result from ordering Staff's recommended depreciation rates?

14 A. Staff would recommend that they be treated as a merger detriment.
15 Staff witness, Charles R. Hyneman, will discuss further this issue and Staff's
16 recommendation.

17 Q. Can you address the minor computational errors Dr. White references on page
18 7 of his rebuttal testimony?

19 A. Yes. He indicated that there were incorrect net salvage rates in Staff's
20 workpapers for MPS account 358.00, L&P account 396.00, and L&P account 381.09.
21 I reviewed those three accounts and determined that MPS account 358.00 should have a net
22 salvage percentage of -20% and that L&P account 381.09 should have a net salvage
23 percentage of -1%, instead of 20% and -4%, respectively. I did not find Staff workpapers to

1 have an error for L&P account 396.00. Both Staff and the Dr. White have a net salvage
2 percentage of 7% for L&P account 396.00. The Company confirmed in an e-mail on March
3 24th, 2008 to Staff that they agreed there was no error for this account. Staff's recommended
4 depreciation rates for MPS account 358.00 and L&P account 381.09 should be 2% and
5 3.37%, respectively, instead of 1.33% and 3.47%. Based on September 30th, 2008
6 plant-in-service balances, this is a change in annual depreciation accrual of a \$390 increase
7 and a \$412 decrease for MPS account 358.00 and L&P account 381.09, respectively.
8 These corrections to Schedules 3, 4, and 5 to the Depreciation section of Staff's Cost of
9 Service Report are provided in Schedules 1, 2, and 3 attached.

10 Q. Please provide a summary of your surrebuttal testimony.

11 A. My surrebuttal testimony identifies the following issues and
12 recommendations:

- 13 1. There is a need for a complete depreciation study for GMO assets and
14 to address and change depreciation rates for all accounts, including
15 corporate accounts in the current rate case.
- 16 2. There is a need for a change in the currently ordered depreciation rates
17 as the Company has a growing over-accrual in the Company's
18 accumulated reserve for depreciation for the assets of both the
19 GMO-MPS division and the GMO-L&P division, as well as
20 specifically for the Steam and Other Production assets for both
21 divisions.
- 22 3. The Commission should reject the life-span method for calculating
23 depreciation rates for the Company's production plant accounts
24 because this treatment significantly increases the amount of money the
25 utility is allowed to recover as annual depreciation expense and has a

1 significant impact in the increase in rates that the utility will be
2 allowed to charge its customers .

3 4. The Company is not in compliance with the Code of State Regulations
4 governing depreciation studies and is not in compliance with the
5 Commission's Report and Order from its last rate case, Case No.
6 ER-2007-0004.

7 5. I recommend that the Commission order the depreciation rates for the
8 Company's GMO-MPS and GMO-L&P electric divisions, shown in
9 the attached Schedule 1-1 and 1-2, respectively. These schedules
10 reflect the minor corrections noted above to Schedules 3-1 and 3-2,
11 respectively, from the Depreciation section of Staff's Cost of Service
12 Report. The attached Schedules 1, 2, and 3 replace Schedules 3, 4, and
13 5 for GMO-MPS, GMO-L&P electric and GMO-L&P industrial
14 steam, respectively, from the Depreciation section of Staff's Report.

15 Q. Does this conclude your surrebuttal testimony?

16 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of KCP&L)
Greater Missouri Operations Company for) Case No. ER-2009-0090
Approval to Make Certain Changes in its)
Charges for Electric Service.)

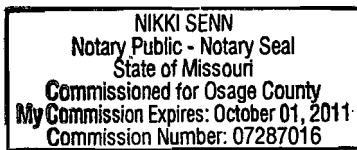
AFFIDAVIT OF ROSELLA L. SCHAD, PE, CPA

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Rosella L. Schad, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Surrebuttal Testimony in question and answer form, consisting of 16 pages to be presented in the above case; that the answers in the foregoing Surrebuttal Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

Rosella L. Schad
Rosella L. Schad

Subscribed and sworn to before me this 9th day of April, 2009.



Nikki Senn
Notary Public

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 1-1 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>				
311.00	Structures and Improvements	1.70%	60	-2%
312.00	Boiler Plant Eq.	2.10%	50	-5%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.31%	45	-4%
316.00	Miscellaneous Power Plant Eq.	2.04%	50	-2%
<u>STEAM PRODUCTION PLANT (JEC)</u>				
311.00	Structures and Improvements	1.70%	60	-2%
312.00	Boiler Plant Eq.	2.10%	50	-5%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.31%	45	-4%
316.00	Miscellaneous Power Plant Eq.	2.04%	50	-2%
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	1.68%	60	-1%
342.00	Fuel Holders, Producers and Access.	2.89%	35	-1%
343.00	Prime Movers	2.89%	35	-1%
343.01	Prime Movers-Wind	3.33%	30	0%
344.00	Generators	2.89%	35	-1%
345.00	Accessory Electric Equipment	2.24%	45	-1%
346.00	Miscellaneous Power Plant Eq.	2.00%	50	0%

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 1-1 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	1.75%	60	-5%
353.00	Station Eq.	1.73%	55	5%
354.00	Towers and Fixtures	1.98%	55	-9%
355.00	Poles and Fixtures	2.91%	55	-60%
356.00	Overhead Conductors and Devices	2.73%	55	-50%
357.00	Underground Conduit	1.87%	60	-12%
358.00	Underground Conductors and Devices	2.00%	60	-20%
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	1.67%	60	0%
362.00	Station Eq.	1.73%	55	5%
364.00	Poles, Towers and Fixtures	3.78%	45	-70%
365.00	Overhead Conductors and Devices	2.17%	60	-30%
366.00	Underground Conduit	1.83%	60	-10%
367.00	Underground Conductors and Devices	2.56%	45	-15%
368.00	Line Transformers	3.17%	35	-11%
369.01	Overhead Services	3.64%	55	-100%
369.02	Underground Services	2.18%	55	-20%
370.01	Meters	1.91%	55	-5%
370.02	Load Research Meters	6.67%	15	0%
371.00	Installations on Customers' Premises	4.32%	25	-8%
373.00	Street Lighting and Signal Systems	3.50%	30	-5%

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 1-1 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	1.88%	60	-13%
391.00	Office Furniture and Eq.	3.33%	30	0%
391.02	Computer Hardware	10.00%	10	0%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	10.00%	10	0%
392.00	Transportation Eq.	9.30%	10	7%
393.00	Stores Eq.	3.33%	30	0%
394.00	Tools, Shop and Garage Eq.	3.37%	30	-1%
395.00	Laboratory Eq.	3.30%	30	1%
396.00	Power Operated Eq.	4.75%	20	5%
397.00	Communications Eq.	3.33%	30	0%
398.00	Miscellaneous Eq.	3.76%	25	6%
<u>ECORP PLANT</u>				
390.00	Structures and Improvements	1.67%	60	0%
391.00	Office Furniture and Eq.	3.33%	30	0%
391.02	Computer Hardware	10.00%	10	0%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	0.00%	10	0%
392.00	Transportation Eq.	0.00%	10	0%
393.00	Stores Eq.	0.00%	30	0%
394.00	Tools, Shop and Garage Eq.	0.00%	30	0%
395.00	Laboratory Eq.	0.00%	30	0%
396.00	Power Operated Eq.	0.00%	20	0%
397.00	Communications Eq.	3.33%	30	0%
398.00	Miscellaneous Eq.	0.00%	25	0%

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 1-2 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>				
311.00	Structures and Improvements	1.72%	60	-3%
312.00	Boiler Plant Eq.	2.04%	50	-2%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.24%	45	-1%
316.00	Miscellaneous Power Plant Eq.	2.10%	50	-5%
<u>STEAM PRODUCTION PLANT (IATAN 1)</u>				
311.00	Structures and Improvements	1.72%	60	-3%
312.00	Boiler Plant Eq.	2.04%	50	-2%
314.00	Turbogenerator Units	2.31%	45	-4%
315.00	Accessory Electric Eq.	2.24%	45	-1%
316.00	Miscellaneous Power Plant Eq.	2.10%	50	-5%
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	1.68%	60	-1%
342.00	Fuel Holders, Producers and Access.	2.89%	35	-1%
343.00	Prime Movers	2.89%	35	-1%
343.01	Prime Movers-Wind	3.33%	30	0%
344.00	Generators	3.20%	35	-12%
345.00	Accessory Electric Equipment	2.24%	45	-1%
346.00	Miscellaneous Power Plant Eq.	2.00%	50	0%

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 1-2 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	1.83%	60	-10%
353.00	Station Eq.	1.73%	55	5%
354.00	Towers and Fixtures	1.98%	55	-9%
355.00	Poles and Fixtures	2.36%	55	-30%
356.00	Overhead Conductors and Devices	2.15%	55	-18%
357.00	Underground Conduit	1.87%	60	-12%
358.00	Underground Conductors and Devices	2.03%	60	-22%
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	1.67%	60	0%
362.00	Station Eq.	1.82%	55	0%
364.00	Poles, Towers and Fixtures	4.02%	45	-81%
365.00	Overhead Conductors and Devices	2.07%	60	-24%
366.00	Underground Conduit	1.87%	60	-12%
367.00	Underground Conductors and Devices	2.33%	45	-5%
368.00	Line Transformers	3.14%	35	-10%
369.01	Overhead Services	3.64%	55	-100%
369.02	Underground Services	2.18%	55	-20%
370.01	Meters	1.91%	55	-5%
370.02	Load Research Meters			
371.00	Installations on Customers' Premises	4.16%	25	-4%
373.00	Street Lighting and Signal Systems	3.50%	30	-5%

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 1-2 Depreciation Rate Recommendation

Account Number	Description	Depreciation Rate	ASL (Years)	Net Salvage (%)
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	1.75%	60	-5%
391.00	Office Furniture and Eq.	3.30%	30	1%
391.02	Computer Hardware	9.70%	10	3%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	10.00%	10	0%
392.00	Transportation Eq.	8.30%	10	17%
393.00	Stores Eq.	3.33%	30	0%
394.00	Tools, Shop and Garage Eq.	3.60%	30	-8%
395.00	Laboratory Eq.	3.33%	30	0%
396.00	Power Operated Eq.	4.65%	20	7%
397.00	Communications Eq.	3.37%	30	-1%
398.00	Miscellaneous Eq.	4.24%	25	-6%
<u>ECORP PLANT</u>				
390.00	Structures and Improvements	1.67%	60	0%
391.00	Office Furniture and Eq.	3.33%	30	0%
391.02	Computer Hardware	10.00%	10	0%
391.04	Computer Software	10.00%	10	0%
391.05	Computer Systems Development	0.00%	10	0%
392.00	Transportation Eq.	0.00%	10	0%
393.00	Stores Eq.	0.00%	30	0%
394.00	Tools, Shop and Garage Eq.	0.00%	30	0%
395.00	Laboratory Eq.	0.00%	30	0%
396.00	Power Operated Eq.	0.00%	20	0%
397.00	Communications Eq.	3.33%	30	0%
398.00	Miscellaneous Eq.	0.00%	25	0%

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 2-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
			(4)	(5)	(6)	(7)= [[100%-(6)]]/(4)	(8)=[[3]*(7)]	(9)	(10)	(11)	(12)	(13)=[[3]*(12)]
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>												
311.00	Structures and Improvements	\$39,322,429	60	R4	-2%	1.70%	\$668,481	54	R4	-0.8%	1.87%	\$735,329
312.00	Boiler Plant Eq.	\$155,248,472	50	S0.5	-5%	2.10%	\$3,260,218	48	R1.5	-0.1%	2.10%	\$3,260,218
314.00	Turbogenerator Units	\$58,718,290	45	R3	-4%	2.31%	\$1,356,392	44	R2.5	-1.7%	2.31%	\$1,356,392
315.00	Accessory Electric Eq.	\$15,207,456	45	S0.5	-4%	2.31%	\$351,292	43	S0.5	-1.8%	2.37%	\$360,417
316.00	Miscellaneous Power Plant Eq.	\$644,985	50	R4	-2%	2.04%	\$13,158	40	R3	-3.4%	2.59%	\$16,705
	Total For Steam Production Plant (Sibley):	\$269,141,632					\$5,649,542					\$5,729,062
<u>STEAM PRODUCTION PLANT (JEC)</u>												
311.00	Structures and Improvements	\$18,587,572	60	R4	-2%	1.70%	\$315,989	54	R4	-0.8%	1.87%	\$347,588
312.00	Boiler Plant Eq.	\$62,774,366	50	S0.5	-5%	2.10%	\$1,318,262	48	R1.5	-0.1%	2.10%	\$1,318,262
314.00	Turbogenerator Units	\$18,447,492	45	R3	-4%	2.31%	\$426,137	44	R2.5	-1.7%	2.31%	\$426,137
315.00	Accessory Electric Eq.	\$6,491,740	45	S0.5	-4%	2.31%	\$149,959	43	S0.5	-1.8%	2.37%	\$153,854
316.00	Miscellaneous Power Plant Eq.	\$2,256,363	50	R4	-2%	2.04%	\$46,030	40	R3	-3.4%	2.59%	\$58,440
	Total For Steam Production Plant (JEC):	\$108,557,533					\$2,256,376					\$2,304,280
<u>OTHER PRODUCTION PLANT</u>												
341.00	Structures and Improvements	\$19,614,791	60	L0.5	-1%	1.68%	\$329,528	60	R0.5	-4.9%	1.75%	\$343,259
342.00	Fuel Holders, Producers and Access.	\$10,779,013	35	R3	-1%	2.89%	\$311,513	34	S6	-4.9%	3.09%	\$333,072
343.00	Prime Movers	\$145,111,862	35	R3	-1%	2.89%	\$4,193,733	22	R2.5	-5.8%	4.81%	\$6,979,881
343.01	Prime Movers-Wind	\$181,654	30	R3	0%	3.33%	\$6,049	22	R2.5	-5.0%	4.77%	\$8,665
344.00	Generators	\$44,787,030	35	L2	-1%	2.89%	\$1,294,345	28	R4	-6.4%	3.80%	\$1,701,907
345.00	Accessory Electric Equipment	\$34,319,692	45	S1.5	-1%	2.24%	\$768,761	37	R2.5	-5.4%	2.85%	\$978,111
346.00	Miscellaneous Power Plant Eq.	\$220,526	50	L3	0%	2.00%	\$4,411	28	S3	0.0%	3.57%	\$7,873
	Total For Other Production Plant:	\$255,014,568					\$6,908,341					\$10,352,767

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 2-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
TRANSMISSION PLANT												
352.00	Structures and Improvements	\$6,902,338	60	R4	-5%	1.75%	\$120,791	60	R0.5	-10.0%	1.83%	\$126,313
353.00	Station Eq.	\$100,571,960	55	R1.5	5%	1.73%	\$1,739,895	60	R2	-2.0%	1.70%	\$1,709,723
354.00	Towers and Fixtures	\$322,086	55	S0	-9%	1.98%	\$6,377	54	L5	0.0%	1.85%	\$5,959
355.00	Poles and Fixtures	\$69,381,756	55	S0.5	-60%	2.91%	\$2,019,009	55	S0.5	-61.0%	2.93%	\$2,032,885
356.00	Overhead Conductors and Devices	\$46,660,623	55	R2.5	-50%	2.73%	\$1,273,835	62	R2.5	-44.0%	2.32%	\$1,082,526
357.00	Underground Conduit	\$0	60	R2	-12%	1.87%	\$0					\$0
358.00	Underground Conductors and Devices	\$58,146	60	S0.5	-20%	2.00%	\$1,163	49	S1.5	-22.0%	2.49%	\$1,448
	Total For Transmission Plant:	\$223,896,909					\$5,161,070					\$4,958,854
DISTRIBUTION PLANT												
361.00	Structures and Improvements	\$7,988,388	60	R4	0%	1.67%	\$133,406	62	R3	0.0%	1.61%	\$128,613
362.00	Station Eq.	\$88,794,878	55	R1.5	5%	1.73%	\$1,536,151	48	R1	0.0%	2.08%	\$1,846,933
364.00	Poles, Towers and Fixtures	\$130,983,103	45	L4	-70%	3.78%	\$4,951,161	46	L4	-79.0%	3.89%	\$5,095,243
365.00	Overhead Conductors and Devices	\$91,275,334	60	R1.5	-30%	2.17%	\$1,980,675	60	S1.5	-31.0%	2.18%	\$1,989,802
366.00	Underground Conduit	\$40,029,233	60	R2	-10%	1.83%	\$732,535	66	R2	-12.0%	1.70%	\$680,497
367.00	Underground Conductors and Devices	\$94,313,271	45	R3	-15%	2.56%	\$2,414,420	49	S1.5	-22.0%	2.49%	\$2,348,400
368.00	Line Transformers	\$145,634,661	35	R2	-11%	3.17%	\$4,616,619	33	R2	-14.0%	3.45%	\$5,024,396
369.01	Overhead Services	\$13,515,678	55	R4	-100%	3.64%	\$491,971	55	R4	-100.0%	3.64%	\$491,971
369.02	Underground Services	\$49,266,790	55	R4	-20%	2.18%	\$1,074,016	38	R5	-16.0%	3.05%	\$1,502,637
370.01	Meters	\$25,063,865	55	L2	-5%	1.91%	\$478,720	53	S1	-6.0%	2.00%	\$501,277
370.02	Load Research Meters	\$2,034,345	15	S5	0%	6.67%	\$135,691	14	S5	0.0%	7.14%	\$145,252
371.00	Installations on Customers' Premises	\$14,170,815	25	R1.5	-8%	4.32%	\$612,179	26	R1.5	-33.0%	5.12%	\$725,546
373.00	Street Lighting and Signal Systems	\$26,962,946	30	L0.5	-5%	3.50%	\$943,703	34	L0	-8.0%	3.18%	\$857,422
	Total For Distribution Plant:	\$730,033,307					\$20,101,247					\$21,337,989

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 2-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
GENERAL PLANT												
390.00	Structures and Improvements	\$14,652,895	60	R1.5	-13%	1.88%	\$275,474	45	R1.5	-23.0%	2.73%	\$400,024
391.00	Office Furniture and Eq.	\$2,136,074	30	L2	0%	3.33%	\$71,131	24	L4	0.0%	4.17%	\$89,074
391.02	Computer Hardware	\$2,485,003	10	L0	0%	10.00%	\$248,500	8	R0.5	0.0%	12.50%	\$310,625
391.04	Computer Software	\$701,559	10	S1.5	0%	10.00%	\$70,156	9	S1.5	0.0%	11.11%	\$77,943
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$1,751,843	10	R5	7%	9.30%	\$162,921	8	S6	10.0%	11.25%	\$197,082
393.00	Stores Eq.	\$107,176	30	L2	0%	3.33%	\$3,569	27	L1.5	0.0%	3.70%	\$3,966
394.00	Tools, Shop and Garage Eq.	\$4,339,425	30	L0	-1%	3.37%	\$146,239	28	L0	-3.0%	3.68%	\$159,691
395.00	Laboratory Eq.	\$2,041,375	30	R2.5	1%	3.30%	\$67,365	28	R2.5	4.0%	3.43%	\$70,019
396.00	Power Operated Eq.	\$3,413,035	20	R2.5	5%	4.75%	\$162,119	22	R4	2.0%	4.45%	\$151,880
397.00	Communications Eq.	\$9,104,979	30	S0	0%	3.33%	\$303,196	27	S2	0.0%	3.70%	\$336,884
398.00	Miscellaneous Eq.	(\$28,324)	25	L2	6%	3.76%	(\$1,065)	24	L3	11.0%	3.71%	(\$1,051)
	Total General Plant:	<u>\$40,705,040</u>					<u>\$1,509,606</u>					<u>\$1,796,138</u>
	Total For Electric Plant:	<u>\$ 1,627,348,989</u>					<u>\$41,586,182</u>					<u>\$46,479,091</u>
ECORP PLANT												
390.00	Structures and Improvements	\$7,937,693	60	R1.5	0%	1.67%	\$132,559	45	R1.5	-23.0%	2.73%	\$216,699
391.01	Office Furniture and Eq.	\$8,770,645	30	L2	0%	3.33%	\$292,062	24	L4	0.0%	4.17%	\$365,736
391.02	Computer Hardware	\$12,180,651	10	L0	0%	10.00%	\$1,218,065	8	R0.5	0.0%	12.50%	\$1,522,581
391.04	Computer Software	\$17,003,834	10	S1.5	0%	10.00%	\$1,700,383	9	S1.5	0.0%	11.11%	\$1,889,126
391.05	Computer Systems Development	\$0	10	S1.5	0%	0.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$0	10	R5	0%	0.00%	\$0	8	S6	10.0%	11.25%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	0.00%	\$0					\$0
394.00	Tools, Shop and Garage Eq.	\$42,274	30	L0	0%	0.00%	\$0	28	L0	-3.0%	3.68%	\$1,556
395.00	Laboratory Eq.	\$0	30	R2.5	0%	0.00%	\$0	28	R2.5	4.0%	3.43%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	0%	0.00%	\$0					\$0
397.00	Communications Eq.	\$1,789,553	30	S0	0%	3.33%	\$59,592	27	S2	0.0%	3.70%	\$66,213
398.00	Miscellaneous Eq.	\$418,998	25	L2	0%	0.00%	\$0	24	L3	11.0%	3.71%	\$15,545
	Total For ECORP Plant:	<u>\$48,143,648</u>					<u>\$3,402,663</u>					<u>\$4,077,456</u>
	Total For Electric & ECORP Plant:	<u>\$1,675,492,637</u>					<u>\$44,988,844</u>					<u>\$50,556,547</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 2-1 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional				Remaining Life	
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>							
311.00	Structures and Improvements	\$39,322,429	36.11	200-SC	-1.9%	1.71%	\$672,414
312.00	Boiler Plant Eq.	\$155,248,472	35.10	200-SC	-5.7%	2.22%	\$3,446,516
314.00	Turbogenerator Units	\$58,718,290	34.19	200-SC	-3.4%	2.35%	\$1,379,880
315.00	Accessory Electric Eq.	\$15,207,456	39.86	200-SC	-4.0%	1.50%	\$228,112
316.00	Miscellaneous Power Plant Eq.	\$644,985	32.75	200-SC	-0.4%	2.51%	\$16,189
	Total For Steam Production Plant (Sibley):	\$269,141,632					\$5,743,110
<u>STEAM PRODUCTION PLANT (JEC)</u>							
311.00	Structures and Improvements	\$18,587,572	53.82	200-SC	-2.0%	0.65%	\$120,819
312.00	Boiler Plant Eq.	\$62,774,366	50.27	200-SC	-3.0%	1.02%	\$640,299
314.00	Turbogenerator Units	\$18,447,492	44.55	200-SC	-5.6%	1.94%	\$357,881
315.00	Accessory Electric Eq.	\$6,491,740	57.08	200-SC	-2.5%	0.91%	\$59,075
316.00	Miscellaneous Power Plant Eq.	\$2,256,363	40.00	200-SC	-3.4%	2.14%	\$48,286
	Total For Steam Production Plant (JEC):	\$108,557,533					\$1,226,360
<u>OTHER PRODUCTION PLANT</u>							
341.00	Structures and Improvements	\$19,614,791	29.94	100-SC	-4.9%	3.37%	\$661,018
342.00	Fuel Holders, Producers and Access.	\$10,779,013	27.98	100-SC	-4.9%	3.22%	\$347,084
343.00	Prime Movers	\$145,111,862	29.62	100-SC	-5.8%	3.24%	\$4,701,624
343.01	Prime Movers-Wind	\$181,654	24.39	100-SC	-5.0%	3.89%	\$7,066
344.00	Generators	\$44,787,030	29.96	100-SC	-6.4%	2.84%	\$1,271,952
345.00	Accessory Electric Equipment	\$34,319,692	30.10	100-SC	-5.4%	3.19%	\$1,094,798
346.00	Miscellaneous Power Plant Eq.	\$220,526	32.03	100-SC	0.0%	3.39%	\$7,476
	Total For Other Production Plant:	\$255,014,568					\$8,091,019

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 2-1 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional				Remaining Life	
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
TRANSMISSION PLANT							
352.00	Structures and Improvements	\$6,902,338	60.06	R4	-10.0%	1.70%	\$117,340
353.00	Station Eq.	\$100,571,960	59.94	R2	-2.0%	1.34%	\$1,347,664
354.00	Towers and Fixtures	\$322,086	52.51	L5	0.0%	0.95%	\$3,060
355.00	Poles and Fixtures	\$69,381,756	55.05	S0.5	-61.0%	2.94%	\$2,039,824
356.00	Overhead Conductors and Devices	\$46,660,623	61.99	R2.5	-44.0%	2.38%	\$1,110,523
357.00	Underground Conduit	\$0					\$0
358.00	Underground Conductors and Devices	\$58,146	51.07	S1.5	-22.0%	1.60%	\$930
	Total For Transmission Plant:	\$223,896,909					\$4,619,341
DISTRIBUTION PLANT							
361.00	Structures and Improvements	\$7,988,388	62.16	R3	0.0%	1.55%	\$123,820
362.00	Station Eq.	\$88,794,878	54.51	R1	0.0%	1.45%	\$1,287,526
364.00	Poles, Towers and Fixtures	\$130,983,103	46.18	S3	-79.0%	3.97%	\$5,200,029
365.00	Overhead Conductors and Devices	\$91,275,334	59.98	S0.5	-31.0%	2.04%	\$1,862,017
366.00	Underground Conduit	\$40,029,233	66.04	R2	-12.0%	1.61%	\$644,471
367.00	Underground Conductors and Devices	\$94,313,271	46.91	S2	-22.0%	2.41%	\$2,272,950
368.00	Line Transformers	\$145,634,661	34.87	S1.5	-14.0%	3.08%	\$4,485,548
369.01	Overhead Services	\$13,515,678	55.22	R4	-100.0%	3.55%	\$479,807
369.02	Underground Services	\$49,266,790	38.03	R5	-16.0%	2.97%	\$1,463,224
370.01	Meters	\$25,063,865	53.11	S1	-6.0%	1.55%	\$388,490
370.02	Load Research Meters	\$2,034,345	15.01	S5	0.0%	-3.53%	(\$71,812)
371.00	Installations on Customers' Premises	\$14,170,815	26.24	R1..5	-33.0%	2.93%	\$415,205
373.00	Street Lighting and Signal Systems	\$26,962,946	34.33	L0	-8.0%	2.65%	\$714,518
	Total For Distribution Plant:	\$730,033,307					\$19,265,790

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 2-1 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional				Remaining Life	
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
<u>GENERAL PLANT</u>							
390.00	Structures and Improvements	\$14,652,895	45.75	R1.5	-23.0%	2.62%	\$383,906
391.00	Office Furniture and Eq.	\$2,136,074	25.23	R4	0.0%	3.00%	\$64,082
391.02	Computer Hardware	\$2,485,003	8.34	L0	0.0%	14.03%	\$348,646
391.04	Computer Software	\$701,559	9.59	S1.5	0.0%	11.79%	\$82,714
391.05	Computer Systems Development	\$0					\$0
392.00	Transportation Eq.	\$1,751,843	12.11	L2	10.0%	-0.76%	(\$13,314)
393.00	Stores Eq.	\$107,176	30.87	L0	0.0%	0.94%	\$1,007
394.00	Tools, Shop and Garage Eq.	\$4,339,425	30.10	SC	-3.0%	1.15%	\$49,903
395.00	Laboratory Eq.	\$2,041,375	30.16	S1.5	4.0%	2.05%	\$41,848
396.00	Power Operated Eq.	\$3,413,035	24.70	L2	2.0%	2.65%	\$90,445
397.00	Communications Eq.	\$9,104,979	27.49	S2	0.0%	1.63%	\$148,411
398.00	Miscellaneous Eq.	(\$28,324)	28.17	L2	11.0%	0.76%	(\$215)
	Total General Plant:	<u>\$40,705,040</u>					<u>\$1,197,434</u>
	Total For Electric Plant:	<u>\$ 1,627,348,989</u>					<u>\$40,143,055</u>
<u>ECORP PLANT</u>							
390.00	Structures and Improvements	\$7,937,693					
391.01	Office Furniture and Eq.	\$8,770,645					
391.02	Computer Hardware	\$12,180,651					
391.04	Computer Software	\$17,003,834					
391.05	Computer Systems Development	\$0					
392.00	Transportation Eq.	\$0					
393.00	Stores Eq.	\$0					
394.00	Tools, Shop and Garage Eq.	\$42,274					
395.00	Laboratory Eq.	\$0					
396.00	Power Operated Eq.	\$0					
397.00	Communications Eq.	\$1,789,553					
398.00	Miscellaneous Eq.	\$418,998					
	Total For ECORP Plant:	<u>\$48,143,648</u>					
	Total For Electric & ECORP Plant:	<u>\$1,675,492,637</u>					

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>												
311.00	Structures and Improvements	\$12,190,674	60	R4	-3%	1.72%	\$209,680	54	R4	-2.7%	1.90%	\$231,623
312.00	Boiler Plant Eq.	\$51,141,664	50	S0.5	-2%	2.04%	\$1,043,290	48	R1.5	-3.7%	2.16%	\$1,104,660
314.00	Turbogenerator Units	\$12,979,125	45	R3	-4%	2.31%	\$299,818	44	R2.5	-2.6%	2.33%	\$302,414
315.00	Accessory Electric Eq.	\$3,522,923	45	S0.5	-1%	2.24%	\$78,913	43	S0.5	-1.8%	2.37%	\$83,493
316.00	Miscellaneous Power Plant Eq.	\$182,193	50	R4	-5%	2.10%	\$3,826	40	R3	-15.8%	2.90%	\$5,284
Total For Steam Production Plant (Lake Road):		\$80,016,579					\$1,635,527					\$1,727,473
<u>STEAM PRODUCTION PLANT (IATAN 1)</u>												
311.00	Structures and Improvements	\$4,298,721	60	R4	-3%	1.72%	\$73,938	54	R4	0.5%	1.90%	\$81,676
312.00	Boiler Plant Eq.	\$42,513,413	50	S0.5	-2%	2.04%	\$867,274	48	R1.5	0.2%	2.16%	\$918,290
314.00	Turbogenerator Units	\$11,259,325	45	R3	-4%	2.31%	\$260,090	44	R2.5	-1.2%	2.33%	\$262,342
315.00	Accessory Electric Eq.	\$7,347,206	45	S0.5	-1%	2.24%	\$164,577	43	S0.5	-0.6%	2.37%	\$174,129
316.00	Miscellaneous Power Plant Eq.	\$1,469,963	50	R4	-5%	2.10%	\$30,869	40	R3	0.6%	2.90%	\$42,629
Total For Steam Production Plant (Iatan 1):		\$66,888,628					\$1,396,749					\$1,479,065
<u>OTHER PRODUCTION PLANT</u>												
341.00	Structures and Improvements	\$1,477,027	60	L0.5	-1%	1.68%	\$24,814	60	R0.5	-5.0%	1.75%	\$25,848
342.00	Fuel Holders, Producers and Access.	\$626,818	35	R3	-1%	2.89%	\$18,115	34	S6	-5.0%	3.09%	\$19,369
343.00	Prime Movers	\$10,957,617	35	R3	-1%	2.89%	\$316,675	22	R2.5	-5.1%	4.78%	\$523,774
343.01	Prime Movers-Wind	\$0	30	R3	0%	3.33%	\$0	22	R2.5	-5%	4.78%	\$0
344.00	Generators	\$3,107,233	35	L2	-12%	3.20%	\$99,431	28	R4	-15.2%	4.11%	\$127,707
345.00	Accessory Electric Equipment	\$1,149,783	45	S1.5	-1%	2.24%	\$25,755	37	R2.5	-5.0%	2.84%	\$32,654
346.00	Miscellaneous Power Plant Eq.	\$685	50	L3	0%	2.00%	\$14	28	S3	0.0%	3.57%	\$24
Total For Other Production Plant:		\$17,319,163					\$484,805					\$729,376

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Average		Annual Depreciation Rate	Annual Accrual	ASL (Years)	Average		Annual Depreciation Rate	Annual Accrual
				Iowa Curve	Net Salvage				Iowa Curve	Net Salvage		
(1)	(2)	(3)	(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>TRANSMISSION PLANT</u>												
352.00	Structures and Improvements	\$384,008	60	R4	-10%	1.83%	\$7,027	60	R4	-10.0%	1.83%	\$7,027
353.00	Station Eq.	\$11,844,456	55	R1.5	5%	1.73%	\$204,909	60	R2	-2.0%	1.70%	\$201,356
354.00	Towers and Fixtures	\$0	55	S0.5	-9%	1.98%	\$0	54	R2	0.0%	1.85%	\$0
355.00	Poles and Fixtures	\$10,070,860	55	S0.5	-30%	2.36%	\$237,672	55	R2	-61.0%	2.93%	\$295,076
356.00	Overhead Conductors and Devices	\$7,682,697	55	R2.5	-18%	2.15%	\$165,178	62	R2.5	-44.0%	2.32%	\$178,239
357.00	Underground Conduit	\$16,148	60	R2	-12%	1.87%	\$302	66	R2	-12.0%	1.70%	\$275
358.00	Underground Conductors and Devices	\$31,692	60	S0.5	-22%	2.03%	\$643	49	S1.5	-22.0%	2.49%	\$789
	Total For Transmission Plant:	\$30,029,861					\$615,732					\$682,762
<u>DISTRIBUTION PLANT</u>												
361.00	Structures and Improvements	\$2,082,463	60	R4	0%	1.67%	\$34,777	62	R3	0.0%	1.61%	\$33,528
362.00	Station Eq.	\$36,132,291	55	R1.5	0%	1.82%	\$657,608	48	R1	0.0%	2.08%	\$751,552
364.00	Poles, Towers and Fixtures	\$28,367,033	45	L4	-81%	4.02%	\$1,140,355	46	L4	-79.0%	3.89%	\$1,103,478
365.00	Overhead Conductors and Devices	\$23,389,836	60	R1.5	-24%	2.07%	\$484,170	60	S1.5	-31.0%	2.18%	\$509,898
366.00	Underground Conduit	\$7,698,255	60	R2	-12%	1.87%	\$143,957	66	R2	-12.0%	1.70%	\$130,870
367.00	Underground Conductors and Devices	\$17,151,054	45	R3	-5%	2.33%	\$399,620	49	S1.5	-22.0%	2.49%	\$427,061
368.00	Line Transformers	\$33,420,914	35	R2	-10%	3.14%	\$1,049,417	33	R2	-14.0%	3.45%	\$1,153,022
369.01	Overhead Services	\$4,361,367	55	R4	-100%	3.64%	\$158,754	55	R4	-100.0%	3.64%	\$158,754
369.02	Underground Services	\$10,672,615	55	R4	-20%	2.18%	\$232,663	38	R5	-16.0%	3.05%	\$325,515
370.01	Meters	\$7,394,819	55	L2	-5%	1.91%	\$141,241	53	S1.5	-6.0%	2.00%	\$147,896
370.02	Load Research Meters	\$0					\$0					\$0
371.00	Installations on Customers' Premises	\$4,370,829	25	R1.5	-4%	4.16%	\$181,826	26	R1.5	-33.0%	5.12%	\$223,786
373.00	Street Lighting and Signal Systems	\$5,095,928	30	L0.5	-5%	3.50%	\$178,357	34	L0	-8.0%	3.18%	\$162,051
	Total For Distribution Plant:	\$180,137,404					\$4,802,745					\$5,127,410

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average		Annual Accrual	ASL (Years)	Iowa Curve	Average		Annual Accrual
					Net Salvage	Depreciation Rate				Net Salvage	Depreciation Rate	
(1)	(2)	(3)	(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>GENERAL PLANT</u>												
390.00	Structures and Improvements	\$6,720,211	60	R1.5	-5%	1.75%	\$117,604	45	R1.5	-23.0%	2.73%	\$183,462
391.00	Office Furniture and Eq.	\$376,682	30	L2	1%	3.30%	\$12,431	24	L4	0.0%	4.17%	\$15,708
391.02	Computer Hardware	\$1,054,622	10	L0	3%	9.70%	\$102,298	8	R0.5	0.0%	12.50%	\$131,828
391.04	Computer Software	\$0	10	S1.5	0%	10.00%	\$0	9	S1.5	0.0%	11.11%	\$0
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$1,546,231	10	R5	17%	8.30%	\$128,337	8	S6	10.0%	11.25%	\$173,951
393.00	Stores Eq.	\$257,631	30	L2	0%	3.33%	\$8,579	27	L1.5	0.0%	3.70%	\$9,532
394.00	Tools, Shop and Garage Eq.	\$1,511,125	30	L0	-8%	3.60%	\$54,401	28	L0	-3.0%	3.68%	\$55,609
395.00	Laboratory Eq.	\$336,544	30	R2.5	0%	3.33%	\$11,207	28	R2.5	4.0%	3.43%	\$11,543
396.00	Power Operated Eq.	\$176,879	20	R2.5	7%	4.65%	\$8,225	22	R4	2.0%	4.45%	\$7,871
397.00	Communications Eq.	\$1,650,498	30	S0	-1%	3.37%	\$55,622	27	S2	0.0%	3.70%	\$61,068
398.00	Miscellaneous Eq.	\$506,013	25	L2	-6%	4.24%	\$21,455	24	L3	11.0%	3.71%	\$18,773
	Total General Plant:	\$14,136,436					\$520,158					\$669,346
<u>GENERAL PLANT LAKE ROAD</u>												
390.00	Structures and Improvements	\$0	60	R1.5	-5%	1.75%	\$0	45	R1.5	-23.0%	2.73%	\$0
391.01	Office Furniture and Eq.	\$387,987	30	L2	1%	3.30%	\$12,804	24	L4	0.0%	4.17%	\$16,179
391.02	Computer Hardware	\$422,231	10	L0	3%	9.70%	\$40,956	8	R0.5	0.0%	12.50%	\$52,779
391.04	Computer Software	\$188,735	10	S1.5	0%	10.00%	\$18,874	9	S1.5	0.0%	11.11%	\$20,968
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$257,545	10	R5	17%	8.30%	\$21,376	8	S6	10.0%	11.25%	\$28,974
393.00	Stores Eq.	\$713	30	L2	0%	3.33%	\$24	27	L1.5	0.0%	3.70%	\$26
394.00	Tools, Shop and Garage Eq.	\$405,758	30	L0	-8%	3.60%	\$14,607	28	L0	-3.0%	3.68%	\$14,932
395.00	Laboratory Eq.	\$308,804	30	R2.5	0%	3.33%	\$10,283	28	R2.5	4.0%	3.43%	\$10,592
396.00	Power Operated Eq.	\$896,761	20	R2.5	7%	4.65%	\$41,699	22	R4	2.0%	4.45%	\$39,906
397.00	Communications Eq.	\$154	30	S0	-1%	3.37%	\$5	27	S2	0.0%	3.70%	\$6
398.00	Miscellaneous Eq.	\$10,948	25	L2	-6%	4.24%	\$464	24	L3	11.0%	3.71%	\$406
	Total General Plant Lake Road:	\$2,879,636					\$161,093					\$184,768

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison

Account Number	Description	Staff Proposed						Existing Ordered					
		Adjusted Jurisdictional Plant Balance 9/30/2008	ASL (Years)	Iowa Curve	Average		Annual Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
					Net Salvage	Depreciation Rate							
(1)	(2)	(3)	(4)	(5)	(6)	(7)=[(100%-(6))/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]	
<u>GENERAL PLANT IATAN 1</u>													
390.00	Structures and Improvements	\$0	60	R1.5	-5%	1.75%	\$0	45	R1.5	-23.0%	2.73%	\$0	
391.01	Office Furniture and Eq.	\$1,742	30	L2	1%	3.30%	\$57	24	L4	0.0%	4.17%	\$73	
391.02	Computer Hardware	\$0	10	L0	3%	9.70%	\$0	8	R0.5	0.0%	12.50%	\$0	
391.04	Computer Software	\$157,762	10	S1.5	0%	10.00%	\$15,776	9	S1.5	0.0%	11.11%	\$17,527	
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0	
392.00	Transportation Eq.	\$0	10	R5	17%	8.30%	\$0	8	S6	10.0%	11.25%	\$0	
393.00	Stores Eq.	\$0	30	L2	0%	3.33%	\$0	27	L1.5	0.0%	3.70%	\$0	
394.00	Tools, Shop and Garage Eq.	\$0	30	L0	-8%	3.60%	\$0	28	L0	-3.0%	3.68%	\$0	
395.00	Laboratory Eq.	\$0	30	R2.5	0%	3.33%	\$0	28	R2.5	4.0%	3.43%	\$0	
396.00	Power Operated Eq.	\$0	20	R2.5	7%	4.65%	\$0	22	R4	2.0%	4.45%	\$0	
397.00	Communications Eq.	\$104,804	30	S0	-1%	3.37%	\$3,532	27	S2	0.0%	3.70%	\$3,878	
398.00	Miscellaneous Eq.	\$0	25	L2	-6%	4.24%	\$0	24	L3	11.0%	3.71%	\$0	
	Total General Plant Iatan 1:	\$264,308					\$19,366					\$21,478	
	Total For Electric Plant:	\$391,672,015					\$9,636,173					\$10,621,679	
<u>ECORP PLANT</u>													
390.00	Structures and Improvements	\$2,225,827	60	R1.5	0%	1.67%	\$37,171	45	R1.5	0.0%	2.22%	\$49,413	
391.01	Office Furniture and Eq.	\$2,459,397	30	L2	0%	3.33%	\$81,898	24	L4	0.0%	4.17%	\$102,557	
391.02	Computer Hardware	\$3,415,605	10	L0	0%	10.00%	\$341,561	8	R0.5	0.0%	12.50%	\$426,951	
391.04	Computer Software	\$4,768,084	10	S1.5	0%	10.00%	\$476,808	9	S1.5	0.0%	11.11%	\$529,734	
391.05	Computer Systems Development	\$0	10	S1.5	0%	0.00%	\$0	9	S1.5	0.0%	11.11%	\$0	
392.00	Transportation Eq.	\$0	10	R5	0%	0.00%	\$0	8	S6	0.0%	12.50%	\$0	
393.00	Stores Eq.	\$0	30	L2	0%	0.00%	\$0					\$0	
394.00	Tools, Shop and Garage Eq.	\$11,854	30	L0	0%	0.00%	\$0	28	L0	0.0%	3.57%	\$423	
395.00	Laboratory Eq.	\$0	30	R2.5	0%	0.00%	\$0	28	R2.5	0.0%	3.57%	\$0	
396.00	Power Operated Eq.	\$0	20	R2.5	0%	0.00%	\$0					\$0	
397.00	Communications Eq.	\$501,813	30	S0	0%	3.33%	\$16,710	27	S2	0.0%	3.70%	\$18,567	
398.00	Miscellaneous Eq.	\$117,492	25	L2	0%	0.00%	\$0	24	L3	0.0%	4.17%	\$4,899	
	Total For ECORP Plant:	\$13,500,072					\$954,149					\$1,132,545	
	Total For Electric & ECORP Plant:	\$402,028,143					\$10,409,863					\$11,547,977	

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison
Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional			Remaining Life		
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>							
311.00	Structures and Improvements	\$12,190,674	33.68	200-SC	-3.5%	2.86%	\$348,653
312.00	Boiler Plant Eq.	\$51,141,664	33.50	200-SC	-4.3%	2.12%	\$1,084,203
314.00	Turbogenerator Units	\$12,979,125	35.83	200-SC	-5.2%	2.03%	\$263,476
315.00	Accessory Electric Eq.	\$3,522,923	35.61	200-SC	-2.5%	1.33%	\$46,855
316.00	Miscellaneous Power Plant Eq.	\$182,193	37.95	200-SC	-16.7%	0.31%	\$565
Total For Steam Production Plant (Lake Road):		\$80,016,579					\$1,743,752
<u>STEAM PRODUCTION PLANT (IATAN 1)</u>							
311.00	Structures and Improvements	\$4,298,721	47.90	200-SC	-0.5%	1.61%	\$69,209
312.00	Boiler Plant Eq.	\$42,513,413	47.86	200-SC	0.9%	0.83%	\$352,861
314.00	Turbogenerator Units	\$11,259,325	49.04	200-SC	-2.2%	1.14%	\$128,356
315.00	Accessory Electric Eq.	\$7,347,206	40.14	200-SC	-0.9%	1.70%	\$124,903
316.00	Miscellaneous Power Plant Eq.	\$1,469,963	39.45	200-SC		1.29%	\$18,963
Total For Steam Production Plant (Iatan 1):		\$66,888,628					\$694,292
<u>OTHER PRODUCTION PLANT</u>							
341.00	Structures and Improvements	\$1,477,027	40.67	100-SC	2.5%	0.72%	\$10,635
342.00	Fuel Holders, Producers and Access.	\$626,818	49.28	100-SC	2.0%	-0.03%	(\$188)
343.00	Prime Movers	\$10,957,617	38.50	100-SC	2.6%	-0.04%	(\$4,383)
343.01	Prime Movers-Wind	\$0					\$0
344.00	Generators	\$3,107,233	40.04	100-SC	2.8%	0.01%	\$311
345.00	Accessory Electric Equipment	\$1,149,783	39.91	100-SC	2.5%	1.43%	\$16,442
346.00	Miscellaneous Power Plant Eq.	\$685					\$0
Total For Other Production Plant:		\$17,319,163					\$22,816

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional		Remaining Life			
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>TRANSMISSION PLANT</u>							
352.00	Structures and Improvements	\$384,008	60.03	R4	-10.1%	1.43%	\$5,491
353.00	Station Eq.	\$11,844,456	36.06	L2	5.3%	2.41%	\$285,451
354.00	Towers and Fixtures	\$0					\$0
355.00	Poles and Fixtures	\$10,070,860	55.84	S0.5	-30.1%	1.34%	\$113,801
356.00	Overhead Conductors and Devices	\$7,682,697	62.46	R2.5	-17.6%	1.13%	\$122,923
357.00	Underground Conduit	\$16,148	66.28	R2	-12.0%	1.60%	\$187
358.00	Underground Conductors and Devices	<u>\$31,692</u>	49.69	S1.5	-22.0%	1.16%	<u>\$0</u>
	Total For Transmission Plant:	<u>\$30,029,861</u>					<u>\$527,854</u>
<u>DISTRIBUTION PLANT</u>							
361.00	Structures and Improvements	\$2,082,463	40.04	R3	-0.3%	2.62%	\$54,561
362.00	Station Eq.	\$36,132,291	55.71	R1	-0.3%	1.19%	\$429,974
364.00	Poles, Towers and Fixtures	\$28,367,033	50.09	S3	-80.5%	3.95%	\$1,120,498
365.00	Overhead Conductors and Devices	\$23,389,836	60.45	L1	23.7%	1.77%	\$414,000
366.00	Underground Conduit	\$7,698,255	66.08	R3	12.3%	1.65%	\$127,021
367.00	Underground Conductors and Devices	\$17,151,054	58.11	R2	5.1%	1.70%	\$291,568
368.00	Line Transformers	\$33,420,914	45.21	R2.5	10.0%	1.73%	\$578,182
369.01	Overhead Services	\$4,361,367	55.29	R4	-106.5%	4.01%	\$174,891
369.02	Underground Services	\$10,672,615	38.01	R5	-20.1%	3.08%	\$328,717
370.01	Meters	\$7,394,819	60.33	L1.5	-4.6%	0.97%	\$71,730
370.02	Load Research Meters	\$0					\$0
371.00	Installations on Customers' Premises	\$4,370,829	35.32	O3	-3.5%	1.93%	\$84,357
373.00	Street Lighting and Signal Systems	<u>\$5,095,928</u>	34.42	L0	-4.8%	2.22%	<u>\$113,130</u>
	Total For Distribution Plant:	<u>\$180,137,404</u>					<u>\$3,788,627</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison
Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional		Remaining Life			
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>GENERAL PLANT</u>							
390.00	Structures and Improvements	\$6,720,211	46.71	R1.5	-5.1%	2.87%	\$192,870
391.00	Office Furniture and Eq.	\$376,682	19.81	L0	1.3%	6.04%	\$22,752
391.02	Computer Hardware	\$1,054,622	11.46	L0	3.0%	6.43%	\$67,812
391.04	Computer Software	\$0	9.77	S1.5	-0.1%	4.22%	\$0
391.05	Computer Systems Development	\$0					\$0
392.00	Transportation Eq.	\$1,546,231	14.57	L0.5	16.9%	-2.37%	(\$36,646)
393.00	Stores Eq.	\$257,631	28.18	S1.5	0.2%	-1.43%	(\$3,684)
394.00	Tools, Shop and Garage Eq.	\$1,511,125	30.13	S1	-8.2%	2.23%	\$33,698
395.00	Laboratory Eq.	\$336,544	29.31	S1.5	0.2%	2.27%	\$7,640
396.00	Power Operated Eq.	\$176,879	27.67	L0	7.1%	2.30%	\$4,068
397.00	Communications Eq.	\$1,650,498	26.62	O2	-0.7%	3.31%	\$54,631
398.00	Miscellaneous Eq.	\$506,013	29.56	R1.5	-6.3%	2.83%	\$14,320
	Total General Plant:	\$14,136,436					\$357,462
<u>GENERAL PLANT LAKE ROAD</u>							
390.00	Structures and Improvements	\$0	46.71	R1.5	-5.1%	2.87%	\$0
391.01	Office Furniture and Eq.	\$387,987	19.81	L0	1.3%	6.04%	\$23,434
391.02	Computer Hardware	\$422,231	11.46	L0	3.0%	6.43%	\$27,149
391.04	Computer Software	\$188,735	9.77	S1.5	-0.1%	4.22%	\$7,965
391.05	Computer Systems Development	\$0					\$0
392.00	Transportation Eq.	\$257,545	14.57	L0.5	16.9%	-2.37%	(\$6,104)
393.00	Stores Eq.	\$713	28.18	S1.5	0.2%	-1.43%	(\$10)
394.00	Tools, Shop and Garage Eq.	\$405,758	30.13	S1	-8.2%	2.23%	\$9,048
395.00	Laboratory Eq.	\$308,804	29.31	S1.5	0.2%	2.27%	\$7,010
396.00	Power Operated Eq.	\$896,761	27.67	L0	7.1%	2.30%	\$20,626
397.00	Communications Eq.	\$154	26.62	O2	-0.7%	3.31%	\$5
398.00	Miscellaneous Eq.	\$10,948	29.56	R1.5	-6.3%	2.83%	\$310
	Total General Plant Lake Road:	\$2,879,636					\$89,433

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 2-2 Depreciation Rate Comparison
Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional		Remaining Life			
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]
<u>GENERAL PLANT IATAN 1</u>							
390.00	Structures and Improvements	\$0	46.71	R1.5	-5.1%	2.87%	\$0
391.01	Office Furniture and Eq.	\$1,742	19.81	L0	1.3%	6.04%	\$105
391.02	Computer Hardware	\$0	11.46	L0	3.0%	6.43%	\$0
391.04	Computer Software	\$157,762	9.77	S1.5	-0.1%	4.22%	\$6,658
391.05	Computer Systems Development	\$0					\$0
392.00	Transportation Eq.	\$0	14.57	L0.5	1.7%	-2.37%	\$0
393.00	Stores Eq.	\$0	28.18	S1.5	0.2%	-1.43%	\$0
394.00	Tools, Shop and Garage Eq.	\$0	30.13	S1	-8.2%	2.23%	\$0
395.00	Laboratory Eq.	\$0	29.31	S1.5	0.2%	2.27%	\$0
396.00	Power Operated Eq.	\$0	27.67	L0	7.1%	2.30%	\$0
397.00	Communications Eq.	\$104,804	26.62	O2	-0.7%	3.31%	\$3,469
398.00	Miscellaneous Eq.	\$0	29.56	R1.5	-6.3%	2.83%	\$0
	Total General Plant Iatan 1:	<u>\$264,308</u>					<u>\$10,232</u>
	Total For Electric Plant:	<u>\$391,672,015</u>					<u>\$7,234,468</u>
<u>ECORP PLANT</u>							
390.00	Structures and Improvements	\$2,225,827					
391.01	Office Furniture and Eq.	\$2,459,397					
391.02	Computer Hardware	\$3,415,605					
391.04	Computer Software	\$4,768,084					
391.05	Computer Systems Development	\$0					
392.00	Transportation Eq.	\$0					
393.00	Stores Eq.	\$0					
394.00	Tools, Shop and Garage Eq.	\$11,854					
395.00	Laboratory Eq.	\$0					
396.00	Power Operated Eq.	\$0					
397.00	Communications Eq.	\$501,813					
398.00	Miscellaneous Eq.	\$117,492					
	Total For ECORP Plant:	<u>\$13,500,072</u>					
	Total For Electric & ECORP Plant:	<u>\$402,028,143</u>					

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 3-1 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
(1)	(2)	(3)	(4)	(5)
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>				
311.00	Structures and Improvements	\$26,038,198	\$13,430,896	\$12,607,302
312.00	Boiler Plant Eq.	\$81,278,440	\$44,663,124	\$36,615,316
314.00	Turbogenerator Units	\$30,314,071	\$21,729,914	\$8,584,157
315.00	Accessory Electric Eq.	\$10,446,907	\$6,300,794	\$4,146,113
316.00	Miscellaneous Power Plant Eq.	<u>\$468,247</u>	<u>\$321,933</u>	<u>\$146,314</u>
	Total Steam Production Plant (Sibley):	<u>\$148,545,863</u>	<u>\$86,446,661</u>	<u>\$62,099,202</u>
<u>STEAM PRODUCTION PLANT (JEC)</u>				
311.00	Structures and Improvements	\$15,186,895	\$7,871,627	\$7,315,268
312.00	Boiler Plant Eq.	\$43,414,785	\$23,112,084	\$20,302,701
314.00	Turbogenerator Units	\$7,588,486	\$7,395,475	\$193,011
315.00	Accessory Electric Eq.	\$4,684,115	\$2,516,443	\$2,167,672
316.00	Miscellaneous Power Plant Eq.	<u>\$614,649</u>	<u>\$466,783</u>	<u>\$147,866</u>
	Total Steam Production Plant (JEC):	<u>\$71,488,930</u>	<u>\$41,362,412</u>	<u>\$30,126,518</u>
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	\$1,604,866	\$837,252	\$767,614
342.00	Fuel Holders, Producers and Access.	\$1,871,361	\$1,062,822	\$808,539
343.00	Prime Movers	\$16,029,921	\$11,810,477	\$4,219,444
343.01	Prime Movers-Wind	\$64,640	\$49,587	\$15,053
344.00	Generators	\$10,312,663	\$6,093,270	\$4,219,393
345.00	Accessory Electric Equipment	\$4,126,760	\$2,525,185	\$1,601,575
346.00	Miscellaneous Power Plant Eq.	<u>\$2,848</u>	<u>\$11,650</u>	<u>(\$8,802)</u>
	Total Other Production Plant:	<u>\$34,013,059</u>	<u>\$22,390,243</u>	<u>\$11,622,816</u>
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	\$1,576,559	\$1,423,438	\$153,121
353.00	Station Eq.	\$31,776,971	\$20,702,016	\$11,074,955
354.00	Towers and Fixtures	\$297,154	\$190,283	\$106,871
355.00	Poles and Fixtures	\$19,660,519	\$20,719,424	(\$1,058,905)
356.00	Overhead Conductors and Devices	\$19,814,467	\$21,086,319	(\$1,271,852)
357.00	Underground Conduit	\$0	\$0	\$0
358.00	Underground Conductors and Devices	<u>\$46,801</u>	<u>\$26,687</u>	<u>\$20,114</u>
	Total Transmission Plant:	<u>\$73,172,471</u>	<u>\$64,148,167</u>	<u>\$9,024,304</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 3-1 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	\$1,555,011	\$1,411,230	\$143,781
362.00	Station Eq.	\$24,322,088	\$15,010,101	\$9,311,987
364.00	Poles, Towers and Fixtures	\$61,487,866	\$74,714,857	(\$13,226,991)
365.00	Overhead Conductors and Devices	\$28,546,265	\$22,542,182	\$6,004,083
366.00	Underground Conduit	\$6,799,603	\$6,069,051	\$730,552
367.00	Underground Conductors and Devices	\$27,546,759	\$27,021,903	\$524,856
368.00	Line Transformers	\$49,357,547	\$45,351,838	\$4,005,709
369.01	Overhead Services	\$11,264,204	\$10,932,592	\$331,612
369.02	Underground Services	\$22,449,105	\$13,890,474	\$8,558,631
370.01	Meters	\$12,011,222	\$7,875,125	\$4,136,097
370.02	Load Research Meters	\$2,132,067	\$1,826,858	\$305,209
371.00	Installations on Customers' Premises	\$7,614,629	\$5,212,763	\$2,401,866
373.00	Street Lighting and Signal Systems	<u>\$7,875,745</u>	<u>\$5,982,422</u>	<u>\$1,893,323</u>
	Total Distribution Plant:	<u>\$262,962,111</u>	<u>\$237,841,396</u>	<u>\$25,120,715</u>
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	\$3,752,378	\$4,235,487	(\$483,109)
391.00	Office Furniture and Eq.	\$1,538,025	\$893,835	\$644,190
391.02	Computer Hardware	\$540,368	\$601,568	(\$61,200)
391.04	Computer Software	\$212,954	\$228,993	(\$16,039)
391.05	Computer Systems Development	\$0	\$0	\$0
392.00	Transportation Eq.	\$1,774,665	\$1,256,937	\$517,728
393.00	Stores Eq.	\$89,617	\$55,547	\$34,070
394.00	Tools, Shop and Garage Eq.	\$3,019,423	\$956,689	\$2,062,734
395.00	Laboratory Eq.	\$1,309,773	\$860,171	\$449,602
396.00	Power Operated Eq.	\$1,943,509	\$1,637,885	\$305,624
397.00	Communications Eq.	\$7,118,451	\$3,289,017	\$3,829,434
398.00	Miscellaneous Eq.	<u>\$160,564</u>	<u>\$92,125</u>	<u>\$68,439</u>
	Total General Plant:	<u>\$21,459,727</u>	<u>\$14,108,254</u>	<u>\$7,351,473</u>
	Total Electric Plant:	<u>\$611,642,161</u>	<u>\$466,297,133</u>	<u>\$145,345,028</u>
OTAL ELECTRIC PLANT OVER-ACCRUAL: [\$611,642,161 - \$466,297,133]				<u>\$145,345,028</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 3-2 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
(1)	(2)	(3)	(4)	(5)
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>				
311.00	Structures and Improvements	\$5,534,489	\$4,146,480	\$1,388,009
312.00	Boiler Plant Eq.	\$30,318,801	\$14,744,121	\$15,574,680
314.00	Turbogenerator Units	\$8,662,242	\$6,433,941	\$2,228,301
315.00	Accessory Electric Eq.	\$2,782,956	\$1,329,771	\$1,453,185
316.00	Miscellaneous Power Plant Eq.	<u>\$201,464</u>	<u>\$95,909</u>	<u>\$105,555</u>
	Total Steam Production Plant (Lake Road):	<u>\$47,499,952</u>	<u>\$26,750,222</u>	<u>\$20,749,730</u>
<u>STEAM PRODUCTION PLANT (IATAN 1)</u>				
311.00	Structures and Improvements	\$2,563,251	\$1,792,471	\$770,780
312.00	Boiler Plant Eq.	\$33,565,161	\$16,328,670	\$17,236,491
314.00	Turbogenerator Units	\$7,955,042	\$5,948,728	\$2,006,314
315.00	Accessory Electric Eq.	\$4,083,938	\$2,236,361	\$1,847,577
316.00	Miscellaneous Power Plant Eq.	<u>\$609,962</u>	<u>\$313,647</u>	<u>\$296,315</u>
	Total Steam Production Plant (Iatan 1):	<u>\$48,777,354</u>	<u>\$26,619,877</u>	<u>\$22,157,477</u>
<u>OTHER PRODUCTION PLANT</u>				
341.00	Structures and Improvements	\$1,262,548	\$391,833	\$870,715
342.00	Fuel Holders, Producers and Access.	\$615,420	\$460,991	\$154,429
343.00	Prime Movers	\$11,081,923	\$5,882,668	\$5,199,255
343.01	Prime Movers-Wind	\$0	\$0	\$0
344.00	Generators	\$3,119,573	\$1,701,536	\$1,418,037
345.00	Accessory Electric Equipment	\$808,824	\$502,519	\$306,305
346.00	Miscellaneous Power Plant Eq.	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Other Production Plant:	<u>\$16,888,288</u>	<u>\$8,939,547</u>	<u>\$7,948,741</u>
<u>TRANSMISSION PLANT</u>				
352.00	Structures and Improvements	\$183,122	\$114,876	\$68,246
353.00	Station Eq.	\$5,287,264	\$2,451,387	\$2,835,877
354.00	Towers and Fixtures	\$0	\$0	\$0
355.00	Poles and Fixtures	\$7,879,979	\$4,029,555	\$3,850,424
356.00	Overhead Conductors and Devices	\$6,029,250	\$4,050,628	\$1,978,622
357.00	Underground Conduit	\$4,483	\$4,015	\$468
358.00	Underground Conductors and Devices	<u>\$29,071</u>	<u>\$13,485</u>	<u>\$15,586</u>
	Total Transmission Plant:	<u>\$19,413,169</u>	<u>\$10,663,946</u>	<u>\$8,749,223</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 3-2 Accumulated-Theoretical Reserve Comparison

Account Number	Description	Accumulated Reserve for Depreciation 12/31/2007	Theoretical Reserve for Depreciation 12/31/2007	Accrual Difference over (under)
<u>DISTRIBUTION PLANT</u>				
361.00	Structures and Improvements	\$412,507	\$351,369	\$61,138
362.00	Station Eq.	\$17,260,704	\$8,592,158	\$8,668,546
364.00	Poles, Towers and Fixtures	\$13,951,823	\$18,938,711	(\$4,986,888)
365.00	Overhead Conductors and Devices	\$9,801,263	\$6,928,853	\$2,872,410
366.00	Underground Conduit	\$1,750,079	\$1,550,693	\$199,386
367.00	Underground Conductors and Devices	\$4,298,831	\$4,800,120	(\$501,289)
368.00	Line Transformers	\$17,249,573	\$11,688,163	\$5,561,410
369.01	Overhead Services	\$3,045,517	\$8,271,858	(\$5,226,341)
369.02	Underground Services	\$4,302,001	\$2,825,855	\$1,476,146
370.01	Meters	\$4,529,531	\$2,349,918	\$2,179,613
370.02	Load Research Meters	\$0	\$0	\$0
371.00	Installations on Customers' Premises	\$1,853,625	\$1,369,315	\$484,310
373.00	Street Lighting and Signal Systems	<u>\$2,095,811</u>	<u>\$1,164,724</u>	<u>\$931,087</u>
	Total Distribution Plant:	<u>\$80,551,265</u>	<u>\$68,831,737</u>	<u>\$11,719,528</u>
<u>GENERAL PLANT</u>				
390.00	Structures and Improvements	\$1,651,693	\$2,060,888	(\$409,195)
391.00	Office Furniture and Eq.	\$168,265	\$347,274	(\$179,009)
391.02	Computer Hardware	\$609,898	\$351,362	\$258,536
391.04	Computer Software	\$591,701	\$421,776	\$169,925
391.05	Computer Systems Development	\$0	\$0	\$0
392.00	Transportation Eq.	\$2,100,059	\$1,540,109	\$559,950
393.00	Stores Eq.	\$130,013	\$60,698	\$69,315
394.00	Tools, Shop and Garage Eq.	\$1,119,765	\$499,337	\$620,428
395.00	Laboratory Eq.	\$439,558	\$303,951	\$135,607
396.00	Power Operated Eq.	\$559,450	\$616,264	(\$56,814)
397.00	Communications Eq.	\$722,627	\$684,254	\$38,373
398.00	Miscellaneous Eq.	<u>\$52,815</u>	<u>\$52,070</u>	<u>\$745</u>
	Total General Plant:	<u>\$8,145,844</u>	<u>\$6,937,983</u>	<u>\$1,207,861</u>
	Total Electric Plant:	<u>\$221,275,872</u>	<u>\$148,743,312</u>	<u>\$72,532,560</u>
TOTAL ELECTRIC PLANT OVER-ACCRUAL: [\$221,275,872 - \$148,679,729]				<u>\$72,532,560</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed				Existing Ordered					
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	
(1)	(2)	(3)	(4)	(5)	(6)	(7)= {(100%-(6))/(4)}	(8)={(3)*(7)}	(9)	(10)	(11)	(12)	(13)={(3)*(12)}
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>												
311.00	Structures and Improvements	\$39,322,429	60	R4	-2%	1.70%	\$668,481	54	R4	-0.8%	1.87%	\$735,329
312.00	Boiler Plant Eq.	\$155,248,472	50	S0.5	-5%	2.10%	\$3,260,218	48	R1.5	-0.1%	2.10%	\$3,260,218
314.00	Turbogenerator Units	\$58,718,290	45	R3	-4%	2.31%	\$1,356,392	44	R2.5	-1.7%	2.31%	\$1,356,392
315.00	Accessory Electric Eq.	\$15,207,456	45	S0.5	-4%	2.31%	\$351,292	43	S0.5	-1.8%	2.37%	\$360,417
316.00	Miscellaneous Power Plant Eq.	\$644,985	50	R4	-2%	2.04%	\$13,158	40	R3	-3.4%	2.59%	\$16,705
	Total For Steam Production Plant (Sibley):	\$269,141,632					\$5,649,542					\$5,729,062
<u>STEAM PRODUCTION PLANT (JEC)</u>												
311.00	Structures and Improvements	\$18,587,572	60	R4	-2%	1.70%	\$315,989	54	R4	-0.8%	1.87%	\$347,588
312.00	Boiler Plant Eq.	\$62,774,366	50	S0.5	-5%	2.10%	\$1,318,262	48	R1.5	-0.1%	2.10%	\$1,318,262
314.00	Turbogenerator Units	\$18,447,492	45	R3	-4%	2.31%	\$426,137	44	R2.5	-1.7%	2.31%	\$426,137
315.00	Accessory Electric Eq.	\$6,491,740	45	S0.5	-4%	2.31%	\$149,959	43	S0.5	-1.8%	2.37%	\$153,854
316.00	Miscellaneous Power Plant Eq.	\$2,256,363	50	R4	-2%	2.04%	\$46,030	40	R3	-3.4%	2.59%	\$58,440
	Total For Steam Production Plant (JEC):	\$108,557,533					\$2,256,376					\$2,304,280
<u>OTHER PRODUCTION PLANT</u>												
341.00	Structures and Improvements	\$19,614,791	60	L0.5	-1%	1.68%	\$329,528	60	R0.5	-4.9%	1.75%	\$343,259
342.00	Fuel Holders, Producers and Access.	\$10,779,013	35	R3	-1%	2.89%	\$311,513	34	S6	-4.9%	3.09%	\$333,072
343.00	Prime Movers	\$145,111,862	35	R3	-1%	2.89%	\$4,193,733	22	R2.5	-5.8%	4.81%	\$6,979,881
343.01	Prime Movers-Wind	\$181,654	30	R3	0%	3.33%	\$6,049	22	R2.5	-5.0%	4.77%	\$8,665
344.00	Generators	\$44,787,030	35	L2	-1%	2.89%	\$1,294,345	28	R4	-6.4%	3.80%	\$1,701,907
345.00	Accessory Electric Equipment	\$34,319,692	45	S1.5	-1%	2.24%	\$768,761	37	R2.5	-5.4%	2.85%	\$978,111
346.00	Miscellaneous Power Plant Eq.	\$220,526	50	L3	0%	2.00%	\$4,411	28	S3	0.0%	3.57%	\$7,873
	Total For Other Production Plant:	\$255,014,568					\$6,908,341					\$10,352,767

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed				Existing Ordered					
			ASL (Years)	Iowa Curve	Average Net Salvage	Annual Depreciation Rate	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	
(1)	(2)	(3)	(4)	(5)	(6)	(7)= {(100%-(6))/(4)}	(8)={(3)*(7)}	(9)	(10)	(11)	(12)	(13)={(3)*(12)}
TRANSMISSION PLANT												
352.00	Structures and Improvements	\$6,902,338	60	R4	-5%	1.75%	\$120,791	60	R0.5	-10.0%	1.83%	\$126,313
353.00	Station Eq.	\$100,571,960	55	R1.5	5%	1.73%	\$1,739,895	60	R2	-2.0%	1.70%	\$1,709,723
354.00	Towers and Fixtures	\$322,086	55	S0	-9%	1.98%	\$6,377	54	L5	0.0%	1.85%	\$5,959
355.00	Poles and Fixtures	\$69,381,756	55	S0.5	-60%	2.91%	\$2,019,009	55	S0.5	-61.0%	2.93%	\$2,032,885
356.00	Overhead Conductors and Devices	\$46,660,623	55	R2.5	-50%	2.73%	\$1,273,835	62	R2.5	-44.0%	2.32%	\$1,082,526
357.00	Underground Conduit	\$0	60	R2	-12%	1.87%	\$0					\$0
358.00	Underground Conductors and Devices	\$58,146	60	S0.5	-20%	2.00%	\$1,163	49	S1.5	-22.0%	2.49%	\$1,448
	Total For Transmission Plant:	\$223,896,909					\$5,161,070					\$4,958,854
DISTRIBUTION PLANT												
361.00	Structures and Improvements	\$7,988,388	60	R4	0%	1.67%	\$133,406	62	R3	0.0%	1.61%	\$128,613
362.00	Station Eq.	\$88,794,878	55	R1.5	5%	1.73%	\$1,536,151	48	R1	0.0%	2.08%	\$1,846,933
364.00	Poles, Towers and Fixtures	\$130,983,103	45	L4	-70%	3.78%	\$4,951,161	46	L4	-79.0%	3.89%	\$5,095,243
365.00	Overhead Conductors and Devices	\$91,275,334	60	R1.5	-30%	2.17%	\$1,980,675	60	S1.5	-31.0%	2.18%	\$1,989,802
366.00	Underground Conduit	\$40,029,233	60	R2	-10%	1.83%	\$732,535	66	R2	-12.0%	1.70%	\$680,497
367.00	Underground Conductors and Devices	\$94,313,271	45	R3	-15%	2.56%	\$2,414,420	49	S1.5	-22.0%	2.49%	\$2,348,400
368.00	Line Transformers	\$145,634,661	35	R2	-11%	3.17%	\$4,616,619	33	R2	-14.0%	3.45%	\$5,024,396
369.01	Overhead Services	\$13,515,678	55	R4	-100%	3.64%	\$491,971	55	R4	-100.0%	3.64%	\$491,971
369.02	Underground Services	\$49,266,790	55	R4	-20%	2.18%	\$1,074,016	38	R5	-16.0%	3.05%	\$1,502,637
370.01	Meters	\$25,063,865	55	L2	-5%	1.91%	\$478,720	53	S1	-6.0%	2.00%	\$501,277
370.02	Load Research Meters	\$2,034,345	15	S5	0%	6.67%	\$135,691	14	S5	0.0%	7.14%	\$145,252
371.00	Installations on Customers' Premises	\$14,170,815	25	R1.5	-8%	4.32%	\$612,179	26	R1.5	-33.0%	5.12%	\$725,546
373.00	Street Lighting and Signal Systems	\$26,962,946	30	L0.5	-5%	3.50%	\$943,703	34	L0	-8.0%	3.18%	\$857,422
	Total For Distribution Plant:	\$730,033,307					\$20,101,247					\$21,337,989

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	lowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	lowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)= {(100%-(6))/(4)}	(8)={(3)*(7)}	(9)	(10)	(11)	(12)	(13)={(3)*(12)}
GENERAL PLANT												
390.00	Structures and Improvements	\$14,652,895	60	R1.5	-13%	1.88%	\$275,474	45	R1.5	-23.0%	2.73%	\$400,024
391.00	Office Furniture and Eq.	\$2,136,074	30	L2	0%	3.33%	\$71,131	24	L4	0.0%	4.17%	\$89,074
391.02	Computer Hardware	\$2,485,003	10	L0	0%	10.00%	\$248,500	8	R0.5	0.0%	12.50%	\$310,625
391.04	Computer Software	\$701,559	10	S1.5	0%	10.00%	\$70,156	9	S1.5	0.0%	11.11%	\$77,943
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$1,751,843	10	R5	7%	9.30%	\$162,921	8	S6	10.0%	11.25%	\$197,082
393.00	Stores Eq.	\$107,176	30	L2	0%	3.33%	\$3,569	27	L1.5	0.0%	3.70%	\$3,966
394.00	Tools, Shop and Garage Eq.	\$4,339,425	30	L0	-1%	3.37%	\$146,239	28	L0	-3.0%	3.68%	\$159,691
395.00	Laboratory Eq.	\$2,041,375	30	R2.5	1%	3.30%	\$67,365	28	R2.5	4.0%	3.43%	\$70,019
396.00	Power Operated Eq.	\$3,413,035	20	R2.5	5%	4.75%	\$162,119	22	R4	2.0%	4.45%	\$151,880
397.00	Communications Eq.	\$9,104,979	30	S0	0%	3.33%	\$303,196	27	S2	0.0%	3.70%	\$336,884
398.00	Miscellaneous Eq.	(\$28,324)	25	L2	6%	3.76%	(\$1,065)	24	L3	11.0%	3.71%	(\$1,051)
	Total General Plant:	<u>\$40,705,040</u>					<u>\$1,509,606</u>					<u>\$1,796,138</u>
	Total For Electric Plant:	<u>\$ 1,627,348,989</u>					<u>\$41,586,182</u>					<u>\$46,479,091</u>
ECORP PLANT												
390.00	Structures and Improvements	\$7,937,693	60	R1.5	0%	1.67%	\$132,559	45	R1.5	-23.0%	2.73%	\$216,699
391.01	Office Furniture and Eq.	\$8,770,645	30	L2	0%	3.33%	\$292,062	24	L4	0.0%	4.17%	\$365,736
391.02	Computer Hardware	\$12,180,651	10	L0	0%	10.00%	\$1,218,065	8	R0.5	0.0%	12.50%	\$1,522,581
391.04	Computer Software	\$17,003,834	10	S1.5	0%	10.00%	\$1,700,383	9	S1.5	0.0%	11.11%	\$1,889,126
391.05	Computer Systems Development	\$0	10	S1.5	0%	0.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$0	10	R5	0%	0.00%	\$0	8	S6	10.0%	11.25%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	0.00%	\$0					\$0
394.00	Tools, Shop and Garage Eq.	\$42,274	30	L0	0%	0.00%	\$0	28	L0	-3.0%	3.68%	\$1,556
395.00	Laboratory Eq.	\$0	30	R2.5	0%	0.00%	\$0	28	R2.5	4.0%	3.43%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	0%	0.00%	\$0					\$0
397.00	Communications Eq.	\$1,789,553	30	S0	0%	3.33%	\$59,592	27	S2	0.0%	3.70%	\$66,213
398.00	Miscellaneous Eq.	<u>\$418,998</u>	25	L2	0%	0.00%	<u>\$0</u>	24	L3	11.0%	3.71%	<u>\$15,545</u>
	Total For ECORP Plant:	<u>\$48,143,648</u>					<u>\$3,402,663</u>					<u>\$4,077,456</u>
	Total For Electric & ECORP Plant:	<u>\$1,675,492,637</u>					<u>\$44,988,844</u>					<u>\$50,556,547</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Company's Current Depreciation Study (Dr. Ron White)					Whole Life	
			VG ASL (Years)	Iowa Curve	Average Net Salvage	Remaining Life Depreciation Rate	Annual Accrual	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]	(19)	(20)=[(3)*(19)]
<u>STEAM PRODUCTION PLANT (SIBLEY)</u>									
311.00	Structures and Improvements	\$39,322,429	36.11	200-SC	-1.9%	1.71%	\$672,414	2.82%	\$1,108,892
312.00	Boiler Plant Eq.	\$155,248,472	35.10	200-SC	-5.7%	2.22%	\$3,446,516	3.01%	\$4,672,979
314.00	Turbogenerator Units	\$58,718,290	34.19	200-SC	-3.4%	2.35%	\$1,379,880	3.02%	\$1,773,292
315.00	Accessory Electric Eq.	\$15,207,456	39.86	200-SC	-4.0%	1.50%	\$228,112	2.61%	\$396,915
316.00	Miscellaneous Power Plant Eq.	\$644,985	32.75	200-SC	-0.4%	2.51%	\$16,189	3.07%	\$19,801
	Total For Steam Production Plant (Sibley):	<u>\$269,141,632</u>					<u>\$5,743,110</u>		<u>\$7,971,880</u>
<u>STEAM PRODUCTION PLANT (JEC)</u>									
311.00	Structures and Improvements	\$18,587,572	53.82	200-SC	-2.0%	0.65%	\$120,819	1.90%	\$353,164
312.00	Boiler Plant Eq.	\$62,774,366	50.27	200-SC	-3.0%	1.02%	\$640,299	2.05%	\$1,286,875
314.00	Turbogenerator Units	\$18,447,492	44.55	200-SC	-5.6%	1.94%	\$357,881	2.37%	\$437,206
315.00	Accessory Electric Eq.	\$6,491,740	57.08	200-SC	-2.5%	0.91%	\$59,075	1.80%	\$116,851
316.00	Miscellaneous Power Plant Eq.	\$2,256,363	40.00	200-SC	-3.4%	2.14%	\$48,286	2.49%	\$56,183
	Total For Steam Production Plant (JEC):	<u>\$108,557,533</u>					<u>\$1,226,360</u>		<u>\$2,250,279</u>
<u>OTHER PRODUCTION PLANT</u>									
341.00	Structures and Improvements	\$19,614,791	29.94	100-SC	-4.9%	3.37%	\$661,018	3.36%	\$659,057
342.00	Fuel Holders, Producers and Access.	\$10,779,013	27.98	100-SC	-4.9%	3.22%	\$347,084	3.61%	\$389,122
343.00	Prime Movers	\$145,111,862	29.62	100-SC	-5.8%	3.24%	\$4,701,624	3.41%	\$4,948,314
343.01	Prime Movers-Wind	\$181,654	24.39	100-SC	-5.0%	3.89%	\$7,066	4.12%	\$7,484
344.00	Generators	\$44,787,030	29.96	100-SC	-6.4%	2.84%	\$1,271,952	3.36%	\$1,845,226
345.00	Accessory Electric Equipment	\$34,319,692	30.10	100-SC	-5.4%	3.19%	\$1,094,798	3.35%	\$1,153,142
346.00	Miscellaneous Power Plant Eq.	\$220,526	32.03	100-SC	0.0%	3.39%	\$7,476	3.12%	\$7,388
	Total For Other Production Plant:	<u>\$255,014,568</u>					<u>\$8,091,019</u>		<u>\$9,009,733</u>

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Remaining Life					Whole Life	
			VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]	(19)	(20)=[(3)*(19)]
<u>TRANSMISSION PLANT</u>									
352.00	Structures and Improvements	\$6,902,338	60.06	R4	-10.0%	1.70%	\$117,340	1.75%	\$120,791
353.00	Station Eq.	\$100,571,960	59.94	R2	-2.0%	1.34%	\$1,347,664	1.59%	\$1,599,094
354.00	Towers and Fixtures	\$322,086	52.51	L5	0.0%	0.95%	\$3,060	2.08%	\$6,699
355.00	Poles and Fixtures	\$69,381,756	55.05	S0.5	-61.0%	2.94%	\$2,039,824	2.91%	\$2,019,009
356.00	Overhead Conductors and Devices	\$46,660,623	61.99	R2.5	-44.0%	2.38%	\$1,110,523	2.43%	\$1,133,853
357.00	Underground Conduit	\$0					\$0		\$0
358.00	Underground Conductors and Devices	\$58,146	51.07	S1.5	-22.0%	1.60%	\$930	2.35%	\$1,366
	Total For Transmission Plant:	\$223,896,909					\$4,619,341		\$4,880,813
<u>DISTRIBUTION PLANT</u>									
361.00	Structures and Improvements	\$7,988,388	62.16	R3	0.0%	1.55%	\$123,820	1.61%	\$128,613
362.00	Station Eq.	\$88,794,878	54.51	R1	0.0%	1.45%	\$1,287,526	1.74%	\$1,545,031
364.00	Poles, Towers and Fixtures	\$130,983,103	46.18	S3	-79.0%	3.97%	\$5,200,029	3.69%	\$4,833,277
365.00	Overhead Conductors and Devices	\$91,275,334	59.98	S0.5	-31.0%	2.04%	\$1,862,017	2.17%	\$1,980,675
366.00	Underground Conduit	\$40,029,233	66.04	R2	-12.0%	1.61%	\$644,471	1.67%	\$668,488
367.00	Underground Conductors and Devices	\$94,313,271	46.91	S2	-22.0%	2.41%	\$2,272,950	2.45%	\$2,310,675
368.00	Line Transformers	\$145,634,661	34.87	S1.5	-14.0%	3.08%	\$4,485,548	3.17%	\$4,616,619
369.01	Overhead Services	\$13,515,678	55.22	R4	-100.0%	3.55%	\$479,807	3.72%	\$502,783
369.02	Underground Services	\$49,266,790	38.03	R5	-16.0%	2.97%	\$1,463,224	3.16%	\$1,556,831
370.01	Meters	\$25,063,865	53.11	S1	-6.0%	1.55%	\$388,490	1.98%	\$496,265
370.02	Load Research Meters	\$2,034,345	15.01	S5	0.0%	-3.53%	(\$71,812)	6.66%	\$135,487
371.00	Installations on Customers' Premises	\$14,170,815	26.24	R1..5	-33.0%	2.93%	\$415,205	4.10%	\$581,003
373.00	Street Lighting and Signal Systems	\$26,962,946	34.33	L0	-8.0%	2.65%	\$714,518	3.06%	\$825,066
	Total For Distribution Plant:	\$730,033,307					\$19,265,790		\$20,180,813

Case No. ER-2009-0090
KCPL-GMO-MPS
SCHEDULE 4-1 Depreciation Rate Comparison

Company's Current Depreciation Study (Dr. Ron White)

Account Number	Description	Adjusted Jurisdictional		Remaining Life				Whole Life	
		Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]	(19)	(20)=[(3)*(19)]
<u>GENERAL PLANT</u>									
390.00	Structures and Improvements	\$14,652,895	45.75	R1.5	-23.0%	2.62%	\$383,906	2.47%	\$361,927
391.00	Office Furniture and Eq.	\$2,136,074	25.23	R4	0.0%	3.00%	\$64,082	3.98%	\$85,016
391.02	Computer Hardware	\$2,485,003	8.34	L0	0.0%	14.03%	\$348,646	12.01%	\$298,449
391.04	Computer Software	\$701,559	9.59	S1.5	0.0%	11.79%	\$82,714	10.43%	\$73,173
391.05	Computer Systems Development	\$0					\$0		\$0
392.00	Transportation Eq.	\$1,751,843	12.11	L2	10.0%	-0.76%	(\$13,314)	7.72%	\$135,242
393.00	Stores Eq.	\$107,176	30.87	L0	0.0%	0.94%	\$1,007	3.24%	\$3,473
394.00	Tools, Shop and Garage Eq.	\$4,339,425	30.10	SC	-3.0%	1.15%	\$49,903	3.35%	\$145,371
395.00	Laboratory Eq.	\$2,041,375	30.16	S1.5	4.0%	2.05%	\$41,848	3.30%	\$67,365
396.00	Power Operated Eq.	\$3,413,035	24.70	L2	2.0%	2.65%	\$90,445	3.85%	\$131,402
397.00	Communications Eq.	\$9,104,979	27.49	S2	0.0%	1.63%	\$148,411	3.64%	\$331,421
398.00	Miscellaneous Eq.	(\$28,324)	28.17	L2	11.0%	0.76%	(\$215)	3.34%	(\$946)
	Total General Plant:	\$40,705,040					\$1,197,434		\$1,631,892
	Total For Electric Plant:	\$ 1,627,348,989					\$40,143,055		\$45,925,408
<u>ECORP PLANT</u>									
390.00	Structures and Improvements	\$7,937,693							
391.01	Office Furniture and Eq.	\$8,770,645							
391.02	Computer Hardware	\$12,180,651							
391.04	Computer Software	\$17,003,834							
391.05	Computer Systems Development	\$0							
392.00	Transportation Eq.	\$0							
393.00	Stores Eq.	\$0							
394.00	Tools, Shop and Garage Eq.	\$42,274							
395.00	Laboratory Eq.	\$0							
396.00	Power Operated Eq.	\$0							
397.00	Communications Eq.	\$1,789,553							
398.00	Miscellaneous Eq.	\$418,998							
	Total For ECORP Plant:	\$48,143,648							
	Total For Electric & ECORP Plant:	\$1,675,492,637							

**Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison**

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)= [[100%-(6)]/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>												
311.00	Structures and Improvements	\$12,190,674	60	R4	-3%	1.72%	\$209,680	54	R4	-2.7%	1.90%	\$231,623
312.00	Boiler Plant Eq.	\$51,141,664	50	S0.5	-2%	2.04%	\$1,043,290	48	R1.5	-3.7%	2.16%	\$1,104,660
314.00	Turbogenerator Units	\$12,979,125	45	R3	-4%	2.31%	\$299,818	44	R2.5	-2.6%	2.33%	\$302,414
315.00	Accessory Electric Eq.	\$3,522,923	45	S0.5	-1%	2.24%	\$78,913	43	S0.5	-1.8%	2.37%	\$83,493
316.00	Miscellaneous Power Plant Eq.	<u>\$182,193</u>	50	R4	-5%	2.10%	<u>\$3,826</u>	40	R3	-15.8%	2.90%	<u>\$5,284</u>
Total For Steam Production Plant (Lake Road):		<u>\$80,016,579</u>					<u>\$1,635,527</u>					<u>\$1,727,473</u>
<u>STEAM PRODUCTION PLANT (IATAN 1)</u>												
311.00	Structures and Improvements	\$4,298,721	60	R4	-3%	1.72%	\$73,938	54	R4	0.5%	1.90%	\$81,676
312.00	Boiler Plant Eq.	\$42,513,413	50	S0.5	-2%	2.04%	\$867,274	48	R1.5	0.2%	2.16%	\$918,290
314.00	Turbogenerator Units	\$11,259,325	45	R3	-4%	2.31%	\$260,090	44	R2.5	-1.2%	2.33%	\$262,342
315.00	Accessory Electric Eq.	\$7,347,206	45	S0.5	-1%	2.24%	\$164,577	43	S0.5	-0.6%	2.37%	\$174,129
316.00	Miscellaneous Power Plant Eq.	<u>\$1,469,963</u>	50	R4	-5%	2.10%	<u>\$30,869</u>	40	R3	0.6%	2.90%	<u>\$42,629</u>
Total For Steam Production Plant (Iatan 1):		<u>\$66,888,628</u>					<u>\$1,396,749</u>					<u>\$1,479,065</u>
<u>OTHER PRODUCTION PLANT</u>												
341.00	Structures and Improvements	\$1,477,027	60	L0.5	-1%	1.68%	\$24,814	60	R0.5	-5.0%	1.75%	\$25,848
342.00	Fuel Holders, Producers and Access.	\$626,818	35	R3	-1%	2.89%	\$18,115	34	S6	-5.0%	3.09%	\$19,369
343.00	Prime Movers	\$10,957,617	35	R3	-1%	2.89%	\$316,675	22	R2.5	-5.1%	4.78%	\$523,774
343.01	Prime Movers-Wind	\$0	30	R3	0%	3.33%	\$0	22	R2.5	-5%	4.78%	\$0
344.00	Generators	\$3,107,233	35	L2	-12%	3.20%	\$99,431	28	R4	-15.2%	4.11%	\$127,707
345.00	Accessory Electric Equipment	\$1,149,783	45	S1.5	-1%	2.24%	\$25,755	37	R2.5	-5.0%	2.84%	\$32,654
346.00	Miscellaneous Power Plant Eq.	<u>\$685</u>	50	L3	0%	2.00%	<u>\$14</u>	28	S3	0.0%	3.57%	<u>\$24</u>
Total For Other Production Plant:		<u>\$17,319,163</u>					<u>\$484,805</u>					<u>\$729,376</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)= [[100%-(6)]/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>TRANSMISSION PLANT</u>												
352.00	Structures and Improvements	\$384,008	60	R4	-10%	1.83%	\$7,027	60	R4	-10.0%	1.83%	\$7,027
353.00	Station Eq.	\$11,844,456	55	R1.5	5%	1.73%	\$204,909	60	R2	-2.0%	1.70%	\$201,356
354.00	Towers and Fixtures	\$0	55	S0.5	-9%	1.98%	\$0	54	R2	0.0%	1.85%	\$0
355.00	Poles and Fixtures	\$10,070,860	55	S0.5	-30%	2.36%	\$237,672	55	R2	-61.0%	2.93%	\$295,076
356.00	Overhead Conductors and Devices	\$7,682,697	55	R2.5	-18%	2.15%	\$165,178	62	R2.5	-44.0%	2.32%	\$178,239
357.00	Underground Conduit	\$16,148	60	R2	-12%	1.87%	\$302	66	R2	-12.0%	1.70%	\$275
358.00	Underground Conductors and Devices	<u>\$31,692</u>	60	S0.5	-22%	2.03%	<u>\$643</u>	49	S1.5	-22.0%	2.49%	<u>\$789</u>
	Total For Transmission Plant:	<u>\$30,029,861</u>					<u>\$615,732</u>					<u>\$682,762</u>
<u>DISTRIBUTION PLANT</u>												
361.00	Structures and Improvements	\$2,082,463	60	R4	0%	1.67%	\$34,777	62	R3	0.0%	1.61%	\$33,528
362.00	Station Eq.	\$36,132,291	55	R1.5	0%	1.82%	\$657,608	48	R1	0.0%	2.08%	\$751,552
364.00	Poles, Towers and Fixtures	\$28,367,033	45	L4	-81%	4.02%	\$1,140,355	46	L4	-79.0%	3.89%	\$1,103,478
365.00	Overhead Conductors and Devices	\$23,389,836	60	R1.5	-24%	2.07%	\$484,170	60	S1.5	-31.0%	2.18%	\$509,898
366.00	Underground Conduit	\$7,698,255	60	R2	-12%	1.87%	\$143,957	66	R2	-12.0%	1.70%	\$130,870
367.00	Underground Conductors and Devices	\$17,151,054	45	R3	-5%	2.33%	\$399,620	49	S1.5	-22.0%	2.49%	\$427,061
368.00	Line Transformers	\$33,420,914	35	R2	-10%	3.14%	\$1,049,417	33	R2	-14.0%	3.45%	\$1,153,022
369.01	Overhead Services	\$4,361,367	55	R4	-100%	3.64%	\$158,754	55	R4	-100.0%	3.64%	\$158,754
369.02	Underground Services	\$10,672,615	55	R4	-20%	2.18%	\$232,663	38	R5	-16.0%	3.05%	\$325,515
370.01	Meters	\$7,394,819	55	L2	-5%	1.91%	\$141,241	53	S1.5	-6.0%	2.00%	\$147,896
370.02	Load Research Meters	\$0					\$0					\$0
371.00	Installations on Customers' Premises	\$4,370,829	25	R1.5	-4%	4.16%	\$181,826	26	R1.5	-33.0%	5.12%	\$223,786
373.00	Street Lighting and Signal Systems	<u>\$5,095,928</u>	30	L0.5	-5%	3.50%	<u>\$178,357</u>	34	L0	-8.0%	3.18%	<u>\$162,051</u>
	Total For Distribution Plant:	<u>\$180,137,404</u>					<u>\$4,802,745</u>					<u>\$5,127,410</u>

**Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison**

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)= {[100%-(6)]/(4)}	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>GENERAL PLANT</u>												
390.00	Structures and Improvements	\$6,720,211	60	R1.5	-5%	1.75%	\$117,604	45	R1.5	-23.0%	2.73%	\$183,462
391.00	Office Furniture and Eq.	\$376,682	30	L2	1%	3.30%	\$12,431	24	L4	0.0%	4.17%	\$15,708
391.02	Computer Hardware	\$1,054,622	10	L0	3%	9.70%	\$102,298	8	R0.5	0.0%	12.50%	\$131,828
391.04	Computer Software	\$0	10	S1.5	0%	10.00%	\$0	9	S1.5	0.0%	11.11%	\$0
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$1,546,231	10	R5	17%	8.30%	\$128,337	8	S6	10.0%	11.25%	\$173,951
393.00	Stores Eq.	\$257,631	30	L2	0%	3.33%	\$8,579	27	L1.5	0.0%	3.70%	\$9,532
394.00	Tools, Shop and Garage Eq.	\$1,511,125	30	L0	-8%	3.60%	\$54,401	28	L0	-3.0%	3.68%	\$55,609
395.00	Laboratory Eq.	\$336,544	30	R2.5	0%	3.33%	\$11,207	28	R2.5	4.0%	3.43%	\$11,543
396.00	Power Operated Eq.	\$176,879	20	R2.5	7%	4.65%	\$8,225	22	R4	2.0%	4.45%	\$7,871
397.00	Communications Eq.	\$1,650,498	30	S0	-1%	3.37%	\$55,622	27	S2	0.0%	3.70%	\$61,068
398.00	Miscellaneous Eq.	\$506,013	25	L2	-6%	4.24%	\$21,455	24	L3	11.0%	3.71%	\$18,773
	Total General Plant:	<u>\$14,136,436</u>					<u>\$520,158</u>					<u>\$669,346</u>
<u>GENERAL PLANT LAKE ROAD</u>												
390.00	Structures and Improvements	\$0	60	R1.5	-5%	1.75%	\$0	45	R1.5	-23.0%	2.73%	\$0
391.01	Office Furniture and Eq.	\$387,987	30	L2	1%	3.30%	\$12,804	24	L4	0.0%	4.17%	\$16,179
391.02	Computer Hardware	\$422,231	10	L0	3%	9.70%	\$40,956	8	R0.5	0.0%	12.50%	\$52,779
391.04	Computer Software	\$188,735	10	S1.5	0%	10.00%	\$18,874	9	S1.5	0.0%	11.11%	\$20,968
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$257,545	10	R5	17%	8.30%	\$21,376	8	S6	10.0%	11.25%	\$28,974
393.00	Stores Eq.	\$713	30	L2	0%	3.33%	\$24	27	L1.5	0.0%	3.70%	\$26
394.00	Tools, Shop and Garage Eq.	\$405,758	30	L0	-8%	3.60%	\$14,607	28	L0	-3.0%	3.68%	\$14,932
395.00	Laboratory Eq.	\$308,804	30	R2.5	0%	3.33%	\$10,283	28	R2.5	4.0%	3.43%	\$10,592
396.00	Power Operated Eq.	\$896,761	20	R2.5	7%	4.65%	\$41,699	22	R4	2.0%	4.45%	\$39,906
397.00	Communications Eq.	\$154	30	S0	-1%	3.37%	\$5	27	S2	0.0%	3.70%	\$6
398.00	Miscellaneous Eq.	\$10,948	25	L2	-6%	4.24%	\$464	24	L3	11.0%	3.71%	\$406
	Total General Plant Lake Road:	<u>\$2,879,636</u>					<u>\$161,093</u>					<u>\$184,768</u>

**Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison**

Account Number	Description	Adjusted Jurisdictional Plant Balance 9/30/2008	Staff Proposed					Existing Ordered				
			ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(4)	(5)	(6)	(7)= [[100%-(6)]/(4)]	(8)=[(3)*(7)]	(9)	(10)	(11)	(12)	(13)=[(3)*(12)]
<u>GENERAL PLANT IATAN 1</u>												
390.00	Structures and Improvements	\$0	60	R1.5	-5%	1.75%	\$0	45	R1.5	-23.0%	2.73%	\$0
391.01	Office Furniture and Eq.	\$1,742	30	L2	1%	3.30%	\$57	24	L4	0.0%	4.17%	\$73
391.02	Computer Hardware	\$0	10	L0	3%	9.70%	\$0	8	R0.5	0.0%	12.50%	\$0
391.04	Computer Software	\$157,762	10	S1.5	0%	10.00%	\$15,776	9	S1.5	0.0%	11.11%	\$17,527
391.05	Computer Systems Development	\$0	10	S1.5	0%	10.00%	\$0					\$0
392.00	Transportation Eq.	\$0	10	R5	17%	8.30%	\$0	8	S6	10.0%	11.25%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	3.33%	\$0	27	L1.5	0.0%	3.70%	\$0
394.00	Tools, Shop and Garage Eq.	\$0	30	L0	-8%	3.60%	\$0	28	L0	-3.0%	3.68%	\$0
395.00	Laboratory Eq.	\$0	30	R2.5	0%	3.33%	\$0	28	R2.5	4.0%	3.43%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	7%	4.65%	\$0	22	R4	2.0%	4.45%	\$0
397.00	Communications Eq.	\$104,804	30	S0	-1%	3.37%	\$3,532	27	S2	0.0%	3.70%	\$3,878
398.00	Miscellaneous Eq.	\$0	25	L2	-6%	4.24%	\$0	24	L3	11.0%	3.71%	\$0
	Total General Plant Iatan 1:	<u>\$264,308</u>					<u>\$19,366</u>					<u>\$21,478</u>
	Total For Electric Plant:	<u>\$391,672,015</u>					<u>\$9,636,173</u>					<u>\$10,621,679</u>
<u>ECORP PLANT</u>												
390.00	Structures and Improvements	\$2,225,827	60	R1.5	0%	1.67%	\$37,171	45	R1.5	0.0%	2.22%	\$49,413
391.01	Office Furniture and Eq.	\$2,459,397	30	L2	0%	3.33%	\$81,898	24	L4	0.0%	4.17%	\$102,557
391.02	Computer Hardware	\$3,415,605	10	L0	0%	10.00%	\$341,561	8	R0.5	0.0%	12.50%	\$426,951
391.04	Computer Software	\$4,768,084	10	S1.5	0%	10.00%	\$476,808	9	S1.5	0.0%	11.11%	\$529,734
391.05	Computer Systems Development	\$0	10	S1.5	0%	0.00%	\$0	9	S1.5	0.0%	11.11%	\$0
392.00	Transportation Eq.	\$0	10	R5	0%	0.00%	\$0	8	S6	0.0%	12.50%	\$0
393.00	Stores Eq.	\$0	30	L2	0%	0.00%	\$0					\$0
394.00	Tools, Shop and Garage Eq.	\$11,854	30	L0	0%	0.00%	\$0	28	L0	0.0%	3.57%	\$423
395.00	Laboratory Eq.	\$0	30	R2.5	0%	0.00%	\$0	28	R2.5	0.0%	3.57%	\$0
396.00	Power Operated Eq.	\$0	20	R2.5	0%	0.00%	\$0					\$0
397.00	Communications Eq.	\$501,813	30	S0	0%	3.33%	\$16,710	27	S2	0.0%	3.70%	\$18,567
398.00	Miscellaneous Eq.	\$117,492	25	L2	0%	0.00%	\$0	24	L3	0.0%	4.17%	\$4,899
	Total For ECORP Plant:	<u>\$13,500,072</u>					<u>\$954,149</u>					<u>\$1,132,545</u>
	Total For Electric & ECORP Plant:	<u>\$402,028,143</u>					<u>\$10,409,863</u>					<u>\$11,547,977</u>

**Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison**

		Company's Current Depreciation Study (Dr. Ron White)							
		Adjusted Jurisdictional	Remaining Life					Whole Life	
Account Number	Description	Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]	(19)	(20)=[(3)*(19)]
<u>STEAM PRODUCTION PLANT (LAKE ROAD)</u>									
311.00	Structures and Improvements	\$12,190,674	33.68	200-SC	-3.5%	2.86%	\$348,653	3.07%	\$374,254
312.00	Boiler Plant Eq.	\$51,141,664	33.50	200-SC	-4.3%	2.12%	\$1,084,203	3.11%	\$1,590,506
314.00	Turbogenerator Units	\$12,979,125	35.83	200-SC	-5.2%	2.03%	\$263,476	2.94%	\$381,586
315.00	Accessory Electric Eq.	\$3,522,923	35.61	200-SC	-2.5%	1.33%	\$46,855	2.88%	\$101,460
316.00	Miscellaneous Power Plant Eq.	<u>\$182,193</u>	37.95	200-SC	-16.7%	0.31%	<u>\$565</u>	3.08%	<u>\$5,612</u>
	Total For Steam Production Plant (Lake Road):	<u>\$80,016,579</u>					<u>\$1,743,752</u>		<u>\$2,453,417</u>
<u>STEAM PRODUCTION PLANT (IATAN 1)</u>									
311.00	Structures and Improvements	\$4,298,721	47.90	200-SC	-0.5%	1.61%	\$69,209	2.10%	\$90,273
312.00	Boiler Plant Eq.	\$42,513,413	47.86	200-SC	0.9%	0.83%	\$352,861	2.07%	\$880,028
314.00	Turbogenerator Units	\$11,259,325	49.04	200-SC	-2.2%	1.14%	\$128,356	2.08%	\$234,194
315.00	Accessory Electric Eq.	\$7,347,206	40.14	200-SC	-0.9%	1.70%	\$124,903	2.51%	\$184,415
316.00	Miscellaneous Power Plant Eq.	<u>\$1,469,963</u>	39.45	200-SC		1.29%	<u>\$18,963</u>	2.53%	<u>\$37,190</u>
	Total For Steam Production Plant (Iatan 1):	<u>\$66,888,628</u>					<u>\$694,292</u>		<u>\$1,426,100</u>
<u>OTHER PRODUCTION PLANT</u>									
341.00	Structures and Improvements	\$1,477,027	40.67	100-SC	2.5%	0.72%	\$10,635	2.48%	\$36,630
342.00	Fuel Holders, Producers and Access.	\$626,818	49.28	100-SC	2.0%	-0.03%	(\$188)	2.04%	\$12,787
343.00	Prime Movers	\$10,957,617	38.50	100-SC	2.6%	-0.04%	(\$4,383)	2.62%	\$287,090
343.01	Prime Movers-Wind	\$0					\$0		\$0
344.00	Generators	\$3,107,233	40.04	100-SC	2.8%	0.01%	\$311	2.79%	\$86,692
345.00	Accessory Electric Equipment	\$1,149,783	39.91	100-SC	2.5%	1.43%	\$16,442	2.54%	\$29,204
346.00	Miscellaneous Power Plant Eq.	<u>\$685</u>					<u>\$0</u>		<u>\$0</u>
	Total For Other Production Plant:	<u>\$17,319,163</u>					<u>\$22,816</u>		<u>\$402,986</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

		Company's Current Depreciation Study (Dr. Ron White)							
		Adjusted Jurisdictional	Remaining Life					Whole Life	
Account Number	Description	Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]	(19)	(20)=[(3)*(19)]
<u>TRANSMISSION PLANT</u>									
352.00	Structures and Improvements	\$384,008	60.03	R4	-10.1%	1.43%	\$5,491	1.83%	\$7,027
353.00	Station Eq.	\$11,844,456	36.06	L2	5.3%	2.41%	\$285,451	2.63%	\$311,509
354.00	Towers and Fixtures	\$0					\$0		\$0
355.00	Poles and Fixtures	\$10,070,860	55.84	S0.5	-30.1%	1.34%	\$113,801	2.33%	\$189,332
356.00	Overhead Conductors and Devices	\$7,682,697	62.46	R2.5	-17.6%	1.13%	\$122,923	1.88%	\$129,838
357.00	Underground Conduit	\$16,148	66.28	R2	-12.0%	1.60%	\$187	1.69%	\$397
358.00	Underground Conductors and Devices	<u>\$31,692</u>	49.69	S1.5	-22.0%	1.16%	<u>\$0</u>	2.46%	<u>\$0</u>
	Total For Transmission Plant:	<u>\$30,029,861</u>					<u>\$527,854</u>		<u>\$638,104</u>
<u>DISTRIBUTION PLANT</u>									
361.00	Structures and Improvements	\$2,082,463	40.04	R3	-0.3%	2.62%	\$54,561	2.50%	\$52,062
362.00	Station Eq.	\$36,132,291	55.71	R1	-0.3%	1.19%	\$429,974	1.80%	\$650,381
364.00	Poles, Towers and Fixtures	\$28,367,033	50.09	S3	-80.5%	3.95%	\$1,120,498	3.60%	\$1,021,213
365.00	Overhead Conductors and Devices	\$23,389,836	60.45	L1	23.7%	1.77%	\$414,000	2.05%	\$479,492
366.00	Underground Conduit	\$7,698,255	66.08	R3	12.3%	1.65%	\$127,021	1.70%	\$130,870
367.00	Underground Conductors and Devices	\$17,151,054	58.11	R2	5.1%	1.70%	\$291,568	1.81%	\$310,434
368.00	Line Transformers	\$33,420,914	45.21	R2.5	10.0%	1.73%	\$578,182	2.43%	\$812,128
369.01	Overhead Services	\$4,361,367	55.29	R4	-106.5%	4.01%	\$174,891	3.73%	\$162,679
369.02	Underground Services	\$10,672,615	38.01	R5	-20.1%	3.08%	\$328,717	3.16%	\$337,255
370.01	Meters	\$7,394,819	60.33	L1.5	-4.6%	0.97%	\$71,730	1.73%	\$127,930
370.02	Load Research Meters	\$0					\$0		\$0
371.00	Installations on Customers' Premises	\$4,370,829	35.32	O3	-3.5%	1.93%	\$84,357	2.93%	\$128,065
373.00	Street Lighting and Signal Systems	<u>\$5,095,928</u>	34.42	L0	-4.8%	2.22%	<u>\$113,130</u>	3.04%	<u>\$154,916</u>
	Total For Distribution Plant:	<u>\$180,137,404</u>					<u>\$3,788,627</u>		<u>\$4,367,426</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

		Company's Current Depreciation Study (Dr. Ron White)							
		Adjusted Jurisdictional						Whole Life	
Account Number	Description	Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]	(19)	(20)=[(3)*(19)]
<u>GENERAL PLANT</u>									
390.00	Structures and Improvements	\$6,720,211	46.71	R1.5	-5.1%	2.87%	\$192,870	2.25%	\$151,205
391.00	Office Furniture and Eq.	\$376,682	19.81	L0	1.3%	6.04%	\$22,752	4.98%	\$18,759
391.02	Computer Hardware	\$1,054,622	11.46	L0	3.0%	6.43%	\$67,812	8.46%	\$89,221
391.04	Computer Software	\$0	9.77	S1.5	-0.1%	4.22%	\$0	10.25%	\$0
391.05	Computer Systems Development	\$0					\$0		\$0
392.00	Transportation Eq.	\$1,546,231	14.57	L0.5	16.9%	-2.37%	(\$36,646)	5.70%	\$88,135
393.00	Stores Eq.	\$257,631	28.18	S1.5	0.2%	-1.43%	(\$3,684)	3.54%	\$9,120
394.00	Tools, Shop and Garage Eq.	\$1,511,125	30.13	S1	-8.2%	2.23%	\$33,698	3.59%	\$54,249
395.00	Laboratory Eq.	\$336,544	29.31	S1.5	0.2%	2.27%	\$7,640	3.40%	\$11,442
396.00	Power Operated Eq.	\$176,879	27.67	L0	7.1%	2.30%	\$4,068	3.36%	\$5,943
397.00	Communications Eq.	\$1,650,498	26.62	O2	-0.7%	3.31%	\$54,631	3.78%	\$62,389
398.00	Miscellaneous Eq.	\$506,013	29.56	R1.5	-6.3%	2.83%	\$14,320	3.60%	\$18,216
	Total General Plant:	<u>\$14,136,436</u>					<u>\$357,462</u>		<u>\$508,680</u>
<u>GENERAL PLANT LAKE ROAD</u>									
390.00	Structures and Improvements	\$0	46.71	R1.5	-5.1%	2.87%	\$0	2.25%	\$0
391.01	Office Furniture and Eq.	\$387,987	19.81	L0	1.3%	6.04%	\$23,434	4.98%	\$19,322
391.02	Computer Hardware	\$422,231	11.46	L0	3.0%	6.43%	\$27,149	8.46%	\$35,721
391.04	Computer Software	\$188,735	9.77	S1.5	-0.1%	4.22%	\$7,965	10.25%	\$19,345
391.05	Computer Systems Development	\$0					\$0		\$0
392.00	Transportation Eq.	\$257,545	14.57	L0.5	16.9%	-2.37%	(\$6,104)	5.70%	\$14,680
393.00	Stores Eq.	\$713	28.18	S1.5	0.2%	-1.43%	(\$10)	3.54%	\$25
394.00	Tools, Shop and Garage Eq.	\$405,758	30.13	S1	-8.2%	2.23%	\$9,048	3.59%	\$14,567
395.00	Laboratory Eq.	\$308,804	29.31	S1.5	0.2%	2.27%	\$7,010	3.40%	\$10,499
396.00	Power Operated Eq.	\$896,761	27.67	L0	7.1%	2.30%	\$20,626	3.36%	\$30,131
397.00	Communications Eq.	\$154	26.62	O2	-0.7%	3.31%	\$5	3.78%	\$6
398.00	Miscellaneous Eq.	\$10,948	29.56	R1.5	-6.3%	2.83%	\$310	3.60%	\$394
	Total General Plant Lake Road:	<u>\$2,879,636</u>					<u>\$89,433</u>		<u>\$144,690</u>

Case No. ER-2009-0090
KCPL-GMO-L&P-ELECTRIC
SCHEDULE 4-2 Depreciation Rate Comparison

		Company's Current Depreciation Study (Dr. Ron White)							
		Adjusted Jurisdictional	Remaining Life					Whole Life	
Account Number	Description	Plant Balance 9/30/2008	VG ASL (Years)	Iowa Curve	Average Net Salvage	Depreciation Rate	Annual Accrual	Depreciation Rate	Annual Accrual
(1)	(2)	(3)	(14)	(15)	(16)	(17)	(18)=[(3)*(17)]	(19)	(20)=[(3)*(19)]
<u>GENERAL PLANT IATAN 1</u>									
390.00	Structures and Improvements	\$0	46.71	R1.5	-5.1%	2.87%	\$0	2.25%	\$0
391.01	Office Furniture and Eq.	\$1,742	19.81	L0	1.3%	6.04%	\$105	4.98%	\$87
391.02	Computer Hardware	\$0	11.46	L0	3.0%	6.43%	\$0	8.46%	\$0
391.04	Computer Software	\$157,762	9.77	S1.5	-0.1%	4.22%	\$6,658	10.25%	\$16,171
391.05	Computer Systems Development	\$0					\$0		\$0
392.00	Transportation Eq.	\$0	14.57	L0.5	1.7%	-2.37%	\$0	5.70%	\$0
393.00	Stores Eq.	\$0	28.18	S1.5	0.2%	-1.43%	\$0	3.54%	\$0
394.00	Tools, Shop and Garage Eq.	\$0	30.13	S1	-8.2%	2.23%	\$0	3.59%	\$0
395.00	Laboratory Eq.	\$0	29.31	S1.5	0.2%	2.27%	\$0	3.40%	\$0
396.00	Power Operated Eq.	\$0	27.67	L0	7.1%	2.30%	\$0	3.36%	\$0
397.00	Communications Eq.	\$104,804	26.62	O2	-0.7%	3.31%	\$3,469	3.78%	\$3,962
398.00	Miscellaneous Eq.	\$0	29.56	R1.5	-6.3%	2.83%	\$0	3.60%	\$0
	Total General Plant Iatan 1:	<u>\$264,308</u>					<u>\$10,232</u>		<u>\$20,219</u>
	Total For Electric Plant:	<u>\$391,672,015</u>					<u>\$7,234,468</u>		<u>\$9,961,622</u>
<u>ECORP PLANT</u>									
390.00	Structures and Improvements	\$2,225,827							
391.01	Office Furniture and Eq.	\$2,459,397							
391.02	Computer Hardware	\$3,415,605							
391.04	Computer Software	\$4,768,084							
391.05	Computer Systems Development	\$0							
392.00	Transportation Eq.	\$0							
393.00	Stores Eq.	\$0							
394.00	Tools, Shop and Garage Eq.	\$11,854							
395.00	Laboratory Eq.	\$0							
396.00	Power Operated Eq.	\$0							
397.00	Communications Eq.	\$501,813							
398.00	Miscellaneous Eq.	\$117,492							
	Total For ECORP Plant:	<u>\$13,500,072</u>							
	Total For Electric & ECORP Plant:	<u>\$402,028,143</u>							