

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

EXHIBIT DSR-2R

[1] Account Number	[2] Description	[3] 6/30/2004 Balance \$	[4] Existing Rate %	[5] Annual Amount \$	[6] Company Rate %	[7] Annual Amount \$	[8] OPC Rate %	[9] Annual Amount \$	[10] Staff Rate %	[11] Annual Amount \$
<u>STEAM PRODUCTION PLANT</u>										
<u>RIVERTON</u>										
311.0	Structures & Improvements	8,467,460	1.05	88,908	2.64	223,541	1.08	91,449	1.05	88,908
312.0	Boiler Plant Equipment	21,727,092	1.85	401,951	2.44	530,141	1.92	417,160	1.85	401,951
314.0	Turbogenerator Units	6,514,048	1.59	103,573	1.84	119,858	1.79	116,601	1.59	103,573
315.0	Accessory Electric Equipment	1,299,877	1.79	23,268	1.72	22,358	1.72	22,358	-	-
316.0	Misc. Power Plant Equipment	1,075,367	1.96	21,077	3.20	34,412	1.79	19,249	1.96	21,077
	Total Riverton	39,083,844	1.63	638,778	2.38	930,310	1.71	666,817	1.57	615,510
<u>ASBURY</u>										
311.0	Structures & Improvements	9,169,966	1.05	96,285	2.49	228,332	1.08	99,036	1.05	96,285
312.0	Boiler Plant Equipment	66,841,958	1.85	1,236,576	4.25	2,840,783	1.92	1,283,366	1.85	1,236,576
312.7	Unit Train	5,580,296	6.67	372,206	3.58	199,775	6.67	372,206	6.67	372,206
314.0	Turbogenerator Units	20,730,452	1.59	329,614	2.97	615,694	1.79	371,075	1.59	329,614
315.0	Accessory Electric Equipment	6,348,259	1.79	113,634	4.31	273,610	1.72	109,190	1.79	113,634
316.0	Misc. Power Plant Equipment	1,623,435	1.96	31,819	3.48	56,496	1.79	29,059	1.96	31,819
	Total Asbury	110,294,366	1.98	2,180,134	3.82	4,214,690	2.05	2,263,932	1.98	2,180,134
<u>IATAN</u>										
311.0	Structures & Improvements	3,997,069	1.05	41,969	2.37	94,731	1.08	43,168	1.05	41,969
312.0	Boiler Plant Equipment	31,103,431	1.85	575,413	2.96	920,662	1.92	597,186	1.85	575,413
314.0	Turbogenerator Units	8,252,043	1.59	131,207	2.55	210,427	1.79	147,712	1.59	131,207
315.0	Accessory Electric Equipment	3,689,765	1.79	66,047	2.56	94,458	1.72	63,464	1.79	66,047
316.0	Misc. Power Plant Equipment	872,216	1.96	17,095	1.94	16,921	1.79	15,613	1.96	17,095
	Total Iatan	47,914,524	1.74	831,732	2.79	1,337,198	1.81	867,142	1.74	831,732
	TOTAL STEAM PRODUCTION	197,292,734	1.85	3,650,644	3.29	6,482,198	1.93	3,797,891	1.84	3,627,376
<u>HYDRAULIC PRODUCTION PLANT</u>										
<u>OZARK BEACH</u>										
331.0	Structures & Improvements	556,389	1.64	9,125	2.59	14,410	1.56	8,680	1.64	9,125
332.0	Reservoirs, Dams & Waterways	1,461,404	1.67	24,405	1.23	17,975	1.22	17,829	1.67	24,405
333.0	Waterwheels, Turbines & Generators	1,305,038	1.47	19,184	2.81	36,672	1.14	14,877	1.47	19,184
334.0	Accessory Electric Equipment	812,324	1.43	11,616	3.73	30,300	1.27	10,317	1.43	11,616
335.0	Misc. Power Plant Equipment	348,853	2.44	8,512	3.09	10,780	2.33	8,128	2.44	8,512
	TOTAL HYDRAULIC PRODUCTION	4,484,008	1.62	72,843	2.46	110,137	1.33	59,831	1.62	72,843
<u>OTHER PRODUCTION PLANT</u>										
<u>RIVERTON CT</u>										
341.0	Structures & Improvements	193,357	1.82	3,519	2.50	4,834	1.82	3,519	1.82	3,519
342.0	Fuel Holders, Producers & Access.	87,123	3.85	3,354	4.19	3,650	3.85	3,354	3.85	3,354
343.0	Prime Movers	10,147,180	1.92	194,826	3.02	306,445	2.44	247,591	1.92	194,826
344.0	Generators	926,850	1.82	16,869	2.47	22,893	1.82	16,869	1.82	16,869
345.0	Accessory Electric Equipment	315,835	3.57	11,275	4.19	13,233	3.57	11,275	3.57	11,275
346.0	Misc. Power Plant Equipment	83,907	4.00	3,356	3.88	3,256	4.00	3,356	4.00	3,356
	Total Riverton CT	11,754,252	1.98	233,199	3.01	354,311	2.43	285,965	1.98	233,199
<u>ENERGY CENTER</u>										
341.0	Structures & Improvements	2,999,174	1.82	54,585	2.48	74,367	1.82	54,585	1.82	54,585
342.0	Fuel Holders, Producers & Access.	1,209,362	3.85	46,560	2.41	29,146	3.85	46,560	-	-
343.0	Prime Movers	25,638,096	1.92	492,251	2.71	694,792	2.44	625,570	1.92	492,251
344.0	Generators	44,338,097	1.82	806,953	3.26	1,446,404	1.82	806,953	1.82	806,953
345.0	Accessory Electric Equipment	2,571,511	3.57	91,803	3.33	85,658	3.57	91,803	3.57	91,803
346.0	Misc. Power Plant Equipment	13,530,044	4.00	541,202	3.51	463,712	4.00	541,202	4.00	541,202
	Total Energy Center	90,286,284	2.25	2,033,355	3.09	2,794,079	2.40	2,166,673	2.20	1,986,794

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<u>STATE LINE CT</u>										
341.0	Structures & Improvements	4,130,748	1.82	75,180	2.80	115,661	1.82	75,180	1.82	75,180
342.0	Fuel Holders, Producers & Access.	3,380,804	3.85	130,161	3.34	112,919	3.85	130,161	3.85	130,161
343.0	Prime Movers	42,664,185	1.92	819,152	2.95	1,258,593	2.44	1,041,006	1.92	819,152
344.0	Generators	11,268,284	1.82	205,083	3.41	384,248	1.82	205,083	1.82	205,083
345.0	Accessory Electric Equipment	3,710,093	3.57	132,450	3.54	131,337	3.57	132,450	3.57	132,450
346.0	Misc. Power Plant Equipment	123,435	4.00	4,937	1.82	2,247	4.00	4,937	-	-
	Total State Line CT	65,277,549	2.09	1,366,963	3.07	2,005,006	2.43	1,588,817	2.09	1,362,026
<u>STATE LINE CC</u>										
341.0	Structures & Improvements	7,045,752	1.82	128,233	3.50	246,601	1.82	128,233	2.86	201,509
342.0	Fuel Holders, Producers & Access.	7,971,750	3.85	306,912	3.44	274,228	3.85	306,912	2.86	227,992
343.0	Prime Movers	83,979,493	1.92	1,612,406	3.51	2,947,680	2.44	2,049,100	2.86	2,401,813
344.0	Generators	23,328,557	1.82	424,580	3.39	790,838	1.82	424,580	2.86	667,197
345.0	Accessory Electric Equipment	7,782,686	3.57	277,842	3.46	269,281	3.57	277,842	2.86	222,585
346.0	Misc. Power Plant Equipment	64,665	4.00	2,587	3.57	2,309	4.00	2,587	2.86	1,849
	Total State Line CC	130,172,903	2.11	2,752,560	3.48	4,530,937	2.45	3,189,253	2.86	3,722,945
	TOTAL OTHER PRODUCTION	297,490,988	2.15	6,386,077	3.26	9,684,333	2.43	7,230,708	2.46	7,304,965
	TOTAL PRODUCTION PLANT	499,267,730	2.02	10,109,564	3.26	16,276,668	2.22	11,088,430	2.20	11,005,184
<u>TRANSMISSION PLANT</u>										
352.0	Structures & Improvements	2,335,614	1.37	31,998	2.09	48,814	1.82	42,508	1.37	31,998
353.0	Station Equipment	81,102,639	2.19	1,776,148	2.20	1,784,258	2.00	1,622,053	2.13	1,727,486
354.0	Towers & Fixtures	777,080	1.30	10,102	1.92	14,920	1.54	11,967	1.30	10,102
355.0	Poles & Fixtures	26,709,864	1.85	494,132	3.33	889,438	1.67	446,055	1.82	486,120
356.0	OH Conductors & Devices	50,847,710	1.43	727,122	2.15	1,093,226	1.54	783,055	1.59	808,479
	TOTAL TRANSMISSION PLANT	161,772,907	1.88	3,039,502	2.37	3,830,657	1.80	2,905,637	1.89	3,064,184
<u>DISTRIBUTION PLANT</u>										
361.0	Structures & Improvements	8,415,331	1.98	166,624	2.08	175,039	1.67	140,536	1.82	153,159
362.0	Station Equipment	54,447,597	2.44	1,328,521	1.89	1,029,060	2.22	1,208,737	2.44	1,328,521
364.0	Poles, Towers & Fixtures	75,481,042	2.43	1,834,189	4.35	3,283,425	2.17	1,637,939	2.33	1,758,708
365.0	OH Conductors & Devices	94,509,876	2.10	1,984,707	3.77	3,563,022	1.89	1,786,237	1.92	1,814,590
366.0	UG Conduit	16,005,260	2.97	475,356	3.92	627,406	2.70	432,142	2.63	420,938
367.0	UG Conductors & Devices	33,575,290	3.61	1,212,068	3.59	1,205,353	3.13	1,050,907	3.03	1,017,331
368.0	Line Transformers	61,194,572	2.51	1,535,984	2.78	1,701,209	2.22	1,358,519	2.33	1,425,834
369.0	Services	42,710,443	3.03	1,294,126	5.00	2,135,522	2.50	1,067,761	2.63	1,123,285
370.0	Meters	14,177,845	2.58	365,788	2.27	321,837	2.27	321,837	2.44	345,939
371.0	I.O.C.P.	10,523,506	5.15	541,961	5.80	610,363	4.00	420,940	4.17	438,830
373.0	Street Lighting & Signal Systems	9,520,690	2.36	224,688	3.12	297,046	2.08	198,030	2.13	202,791
	TOTAL DISTRIBUTION PLANT	420,561,452	2.61	10,964,013	3.55	14,949,282	2.29	9,623,585	2.38	10,029,926
<u>GENERAL PLANT</u>										
390.0	Structures & Improvements	9,234,589	4.27	394,317	2.74	253,028	2.50	230,865	3.57	329,675
391.1	Office Furniture & Equipment	3,271,691	4.81	157,368	5.00	163,585	5.00	163,585	4.55	148,862
391.2	Computer Equipment	8,804,676	14.29	1,258,188	10.00	880,468	10.00	880,468	8.62	758,963
392.0	Transportation Equipment	6,528,679	9.52	621,530	7.08	462,230	8.33	543,839	7.69	502,055
393.0	Stores Equipment	343,778	3.95	13,579	3.17	10,898	3.33	11,448	3.57	12,273
394.0	Tools, Shop & Garage Equipment	2,950,039	2.50	73,751	4.50	132,752	5.00	147,502	3.33	98,236
395.0	Laboratory Equipment	886,386	2.66	23,578	2.63	23,312	2.63	23,312	2.44	21,628
396.0	Power Operated Equipment	10,036,913	6.67	669,462	6.33	635,337	6.67	669,462	6.25	627,307
397.0	Communication Equipment	10,137,348	4.95	501,799	4.00	405,494	4.00	405,494	4.35	440,975
398.0	Miscellaneous Equipment	231,871	3.75	8,695	4.55	10,550	4.55	10,550	3.70	8,579
	TOTAL GENERAL PLANT	52,425,970	7.10	3,722,268	5.68	2,977,652	5.89	3,086,524	5.62	2,948,553
	TOTAL ELECTRIC PLANT	1,134,028,059	2.45	27,835,348	3.35	38,034,260	2.35	26,704,176	2.39	27,047,848

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	Net Salvage Allowance					10,198,912		1,760,288		
							2.51	<u>28,464,464</u>		