

Summary by Plant  
The Empire District Electric Company  
**Asbury Plant**

Account	Description	Direct Investment 2009\$	Depreciation Rate
310	Land	0	0.00%
311	Structure & Improvements	13,777,714	4.04%
312	Boiler Plant Equipment	105,624,762	6.02%
314	Turbo Generator Equipment	22,407,288	3.93%
315	Accessory Electric Equipment	6,025,504	3.97%
316	Misc Power Equipment	2,111,227	4.82%
<b>Total</b>		149,946,495	<span style="border: 1px solid black; padding: 2px;">5.43%</span> whole life weighted average rate

**Remaining Life Depreciation Rate Calculation**

Per Books Balance 12/31/09	149,946,495
Forecast Interim Additions	4,971,000
Forecast Gross Salvage Value	7,745,875
Forecast Less Cost of Removal	15,491,750
Forecast Net Salvage Value	(7,745,875)
Forecast Total to be Recovered with COR	162,663,370
Forecast Total to be Recovered w/o COR	147,171,621
Accumulated Depreciation (2009 EOY)	(40,313,340)
Forecast Remaining Life Balance with COR	122,350,030
Forecast Remaining Life Balance w/o COR	106,858,281
Forecast Plant Balances	772,464,477
Remaining Life Rate with COR	15.84%
Remaining Life Rate w/o COR	13.83%

**The Empire District Electric Company**  
 Gross Salvage 5%  
 Cost of Removal 10%  
**Unit Property Depreciation Rate Analysis**  
 Net Salvage -5%  
**Unit Property: Steam Production, Asbury Plant**  
 Install Date 1970  
 Retirement Date 2030  
 Service Life, Yrs 60

**Historical and Forecast Plant Additions & Balances**  
**Accou 311 Structures & Improvements** Initial Plant Balance

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
Line	Vintage Year	Vintage Age	Reported Per Books				Adjustments				Transfers and Adjustments	End of Year Plant Balance*
			Transaction Year			Vintage Year Retirements	Advance Additions	Advance Retirements	Adjusted Transaction Year			
			Balance	Additions	Retirements				Additions	Retirements		
1	1970	45	733,336	-	-	10,008	-	-	733,336	-	-	733,336
2	1971	44	8,946	-	-	-	-	-	8,946	-	-	742,282
3	1972	43	1,192	-	-	-	-	-	1,192	-	-	743,474
4	1973	42	-	-	-	-	-	-	-	-	-	743,474
5	1974	41	-	-	-	-	-	-	-	-	-	743,474
6	1975	40	-	-	-	-	-	-	-	-	-	743,474
7	1976	39	-	-	-	-	-	-	-	-	-	743,474
8	1977	38	-	-	-	-	-	-	-	-	-	743,474
9	1978	37	120,977	-	-	-	-	-	120,977	-	-	864,451
10	1979	36	41,006	-	-	-	-	-	41,006	-	-	905,457
11	1980	35	29,783	-	-	-	-	-	29,783	-	-	935,240
12	1981	34	5,687	-	-	-	-	-	5,687	-	-	940,927
13	1982	33	1,644	-	-	-	-	-	1,644	-	-	942,571
14	1983	32	-	-	-	-	-	-	-	-	-	942,571
15	1984	31	25,765	-	-	6,677	-	-	25,765	-	-	968,336
16	1985	30	-	-	-	-	-	-	-	-	-	968,336
17	1986	29	2,392,445	-	-	6,600	-	-	2,392,445	-	-	3,360,781
18	1987	28	91,974	-	-	9,364	-	-	91,974	-	-	3,452,755
19	1988	27	12,344	-	-	-	-	-	12,344	-	-	3,465,099
20	1989	26	-	-	-	-	-	-	-	-	-	3,465,099
21	1990	25	8,888,648	-	-	3,558	-	-	8,888,648	-	-	12,353,747
22	1991	24	29,680	-	-	-	-	-	29,680	-	-	12,383,427
23	1992	23	99,952	-	-	43,081	-	-	99,952	-	-	12,483,379
24	1993	22	235,141	-	-	-	-	-	235,141	-	-	12,718,520
25	1994	21	60,961	-	-	-	-	-	60,961	-	-	12,779,481
26	1995	20	93,854	-	-	-	-	-	93,854	-	-	12,873,335
27	1996	19	134,029	-	-	-	-	-	134,029	-	-	13,007,364
28	1997	18	180,858	-	-	-	-	-	180,858	-	-	13,188,222
29	1998	17	72,408	-	-	-	-	-	72,408	-	-	13,260,630
30	1999	16	-	-	59,445	-	-	-	-	59,445	-	13,201,185
31	2000	15	-	68,843	4,600	-	-	-	68,843	4,600	-	13,265,428
32	2001	14	-	46,200	-	2,415	-	-	46,200	-	-	13,311,628
33	2002	13	-	102,502	-	-	-	-	102,502	-	-	13,414,130
34	2003	12	-	11,386	-	-	-	-	11,386	-	-	13,425,516
35	2004	11	-	119,746	10,235	-	-	-	119,746	10,235	-	13,535,027
36	2005	10	-	75,007	-	-	-	-	75,007	-	-	13,610,034
37	2006	9	-	44,811	-	-	-	-	44,811	-	-	13,654,845
38	2007	8	-	67,255	2,415	-	329	-	67,584	2,415	-	13,720,014
39	2008	7	-	-	5,008	-	62,708	-	62,708	5,008	-	13,777,714
40	2009	6	-	-	-	-	-	-	-	-	-	13,777,714
41	Total		\$ 13,260,630	\$ 535,750	\$ 81,703	\$ 81,703	\$ 63,037	\$ -	\$ 13,859,417	\$ 81,703	\$ -	\$ 290,889,424

42 Major Additions/Retirements

43	Routine Activity		\$ 598,787	\$ 81,703
44	Historical Interim Activity		0.21%	0.03%
45	Forecast Interim Activity		0.00%	0.00%

			Major Additions**	Major Retirements	
46	2010	5	-	-	13,777,714
47	2011	4	-	-	13,777,714
48	2012	3	-	-	13,777,714
49	2013	2	-	-	13,777,714
50	2014	1	-	-	13,777,714
51	2015	0	-	-	-
				(13,777,714)	-
			\$ -	\$ 13,859,417	\$ 81,703
					\$ 359,777,994

\* Through vintage year 1999 the balances are 1999 remaining plant balances.

\*\* From 2009 capital budget

The Empire District Electric Company                      Gross Salvage                      5%  
                                                                                          Cost of Removal                      10%  
 Unit Property Depreciation Rate Analysis                      Net Salvage                      -5%  
 Unit Property: Steam Production, Asbury Plant                      Install Date                      1970  
                                                                                          Retirement Date                      2030  
                                                                                          Service Life, Yrs                      60

Historical and Forecast Plant Additions & Balances  
 Accou 311 Structures & Improvements                      Initial Plant Balance

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	
Line	Vintage Year	Vintage Age	Reported Per Books			Vintage Year	Adjustments		Adjusted Transaction Year		Transfers and Adjustments	End of Year Plant Balance*	
			Transaction Year				Retirements	Advance	Advance	Additions			Retirements
			Balance	Additions	Retirements			Additions	Retirements				

**Whole Life Depreciation Rate Calculation**

Historical Additions	13,859,417
Forecast Additions	-
Total Additions	13,859,417
Gross Salvage Value	688,886
Less Cost of Removal	1,377,771
Net Salvage Value	(688,886)
Total to be Recovered	14,548,303
Forecast Plant Balances	359,777,994
Whole Life Accrual Rate	4.04%
Cost of Removal Accrual Rate	0.38%
Whole Life Accrual Rate (Excluding Cost of Removal)	3.66%
Depreciable Service Life, years	24.7

**Remaining Life Depreciation Rate Calculation**

Account Balance 12/31/09	13,777,714
Forecast Additions	-
Gross Salvage Value	688,886
Less Cost of Removal	1,377,771
Net Salvage Value	(688,886)
Forecast Plant Balances	68,888,570

The Empire District Electric Company                      Gross Salvage                      5%  
                                                                                                  Cost of Removal                      10%  
**Unit Property Depreciation Rate Analysis**                      Net Salvage                      -5%  
**Unit Property: Steam Production, Asbury Plant**                      Install Date                      1970  
                                                                                                  Retirement Date                      2030  
                                                                                                  Service Life, Yrs                      60

**Historical and Forecast Plant Additions & Balances**  
**Accou 312 Boiler Plant Equipment**

Initial Plant Balance

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
Line	Vintage Year	Vintage Age	Reported Per Books				Adjustments		Adjusted Transaction Year		Transfers and Adjustments	End of Year Plant Balance*
			Transaction Year			Vintage Year Retirements	Advance Additions	Advance Retirements	Additions	Retirements		
			Balance	Additions	Retirements							
1	1970	45	12,597,910		-	3,484,551			12,597,910	-		12,597,910
2	1971	44	248,135		-	-			248,135	-		12,846,045
3	1972	43	67,779		-	-			67,779	-		12,913,824
4	1973	42	56,263		-	18,179			56,263	-		12,970,087
5	1974	41	207,476		-	127,723			207,476	-		13,177,563
6	1975	40	61,298		-	6,335			61,298	-		13,238,861
7	1976	39	224,592		-	47,296			224,592	-		13,463,453
8	1977	38	208,546		-	71,046			208,546	-		13,671,999
9	1978	37	394,454		-	22,409			394,454	-		14,066,453
10	1979	36	3,845,385		-	154,106			3,845,385	-		17,911,838
11	1980	35	150,595		-	-			150,595	-		18,062,433
12	1981	34	288,683		-	192,950			288,683	-		18,351,116
13	1982	33	263,675		-	54,077			263,675	-		18,614,791
14	1983	32	347,742		-	77,382			347,742	-		18,962,533
15	1984	31	300,303		-	222,695			300,303	-		19,262,836
16	1985	30	77,137		-	-			77,137	-		19,339,973
17	1986	29	1,346,623		-	3,957			1,346,623	-		20,686,596
18	1987	28	1,593,575		-	787,069			1,593,575	-		22,280,171
19	1988	27	1,526,147		-	59,093			1,526,147	-		23,806,318
20	1989	26	872,427		-	176,494			872,427	-		24,678,745
21	1990	25	12,451,299		-	35,441			12,451,299	-		37,130,044
22	1991	24	712,943		-	149,625			712,943	-		37,842,987
23	1992	23	798,020		-	32,439			798,020	-		38,641,007
24	1993	22	1,286,297		-	246,644			1,286,297	-		39,927,304
25	1994	21	1,297,618		-	11,037			1,297,618	-		41,224,922
26	1995	20	1,127,004		-	1,315			1,127,004	-		42,351,926
27	1996	19	3,035,892		-	364,245			3,035,892	-		45,387,818
28	1997	18	1,115,228		-	124,481			1,115,228	-		46,503,046
29	1998	17	2,318,768		-	26,168			2,318,768	-		48,821,814
30	1999	16		3,889,558	2,199,465	17,000			3,889,558	2,199,465		50,511,907
31	2000	15		1,819,015	116,307	-			1,819,015	116,307		52,214,615
32	2001	14		1,221,566	-	10,456			1,221,566	-		53,436,181
33	2002	13		10,836,668	-	141,120			10,836,668	-		64,272,849
34	2003	12		942,978	446,115	-			942,978	446,115		64,769,712
35	2004	11		1,282,373	1,944,362	-			1,282,373	1,944,362		64,107,723
36	2005	10		4,623,075	-	-			4,623,075	-		68,730,798
37	2006	9		477,876	-	-	1,256		479,132	-		69,209,930
38	2007	8		188,334	1,880,069	-	5,083,485		5,271,819	1,880,069		72,601,680
39	2008	7		-	79,015	-	32,601,224		32,601,224	79,015		105,123,889
40	2009	6		-	-	-	500,873		500,873	-		105,624,762
41	Total		\$ 48,821,814	\$ 25,281,443	\$ 6,665,333	\$ 6,665,333	\$ 38,186,838	\$ -	\$ 112,290,095	\$ 6,665,333	\$ -	\$1,489,338,460
42	Major Additions/Retirements											
43	2002			\$ 10,836,668								
44	2008			\$ 32,601,224								
45	Routine Activity			\$ 20,030,389	\$ 6,665,333							
46	Historical Interim Activity			1.34%	0.45%							
47	Forecast Interim Activity			0.00%	0.00%							
48	2010	5					Major Additions**			Major Retirements		108,472,762
49	2011	4					2,848,000		-	-		110,595,762
50	2012	3					2,123,000		-	-		110,595,762
51	2013	2							-	-		110,595,762
52	2014	1							-	-		110,595,762
53	2015	0									(110,595,762)	-
							\$ 4,971,000	\$ 112,290,095	\$ 6,665,333			\$2,040,194,273

\* Through vintage year 1999 the balances are 1999 remaining plant balances.  
 \*\* From 2009 capital budget - Assumed no CapEx after 2011

The Empire District Electric Company  
 Unit Property Depreciation Rate Analysis  
 Unit Property: Steam Production, Asbury Plant  
 Historical and Forecast Plant Additions & Balances  
 Accou 312 Boiler Plant Equipment

Gross Salvage 5%  
 Cost of Removal 10%  
 Net Salvage -5%  
 Install Date 1970  
 Retirement Date 2030  
 Service Life, Yrs 60

Initial Plant Balance

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	
Line	Vintage Year	Vintage Age	Reported Per Books				Adjustments			Adjusted Transaction Year		Transfers and Adjustments	End of Year Plant Balance*
			Transaction Year			Vintage Year Retirements	Advance Additions	Advance Retirements	Additions	Retirements			
			Balance	Additions	Retirements								

**Whole Life Depreciation Rate Calculation**

Historical Additions	112,290,095
Forecast Additions	4,971,000
Total Additions	117,261,095
Gross Salvage Value	5,529,788
Less Cost of Removal	11,059,576
Net Salvage Value	(5,529,788)
Total to be Recovered	122,790,884

Forecast Plant Balances 2,040,194,273

Whole Life Accrual Rate	6.02%
Cost of Removal Accrual Rate	0.54%
Whole Life Accrual Rate (Excluding Cost of Removal)	5.48%

Depreciable Service Life, years 16.6

**Remaining Life Depreciation Rate Calculation**

Account Balance 12/31/08	105,624,762
Forecast Additions	4,971,000
Gross Salvage Value	5,529,788
Less Cost of Removal	11,059,576
Net Salvage Value	(5,529,788)

Forecast Plant Balances 550,855,812



The Empire District Electric Company                      Gross Salvage                      5%  
                                                                                  Cost of Removal                    10%  
**Unit Property Depreciation Rate Analysis**                      Net Salvage                        -5%  
**Unit Property: Steam Production, Asbury Plant**                      Install Date                        1970  
                                                                                  Retirement Date                    2030  
                                                                                  Service Life, Yrs                    60

**Historical and Forecast Plant Additions & Balances**  
**Accou 314 Turbogenerator Equipment**                      Initial Plant Balance

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]
Line	Vintage Year	Vintage Age	Reported Per Books			Vintage Year	Adjustments		Adjusted Transaction Year		Transfers and Adjustments	End of Year Plant Balance*
			Transaction Year				Retirements	Advance Additions	Advance Retirements	Additions		
			Balance	Additions	Retirements	Retirements						

**Whole Life Depreciation Rate Calculation**

Historical Additions	25,164,112
Forecast Additions	-
Total Additions	25,164,112
Gross Salvage Value	1,120,364
Less Cost of Removal	2,240,729
Net Salvage Value	(1,120,364)
Total to be Recovered	26,284,476
Forecast Plant Balances	669,187,278
Whole Life Accrual Rate	3.93%
Cost of Removal Accrual Rate	0.33%
Whole Life Accrual Rate (Excluding Cost of Removal)	3.59%
Depreciable Service Life, years	25.5

**Remaining Life Depreciation Rate Calculation**

Account Balance - 12/31/08	22,407,288
Forecast Additions	-
Gross Salvage Value	1,120,364
Less Cost of Removal	2,240,729
Net Salvage Value	(1,120,364)
Forecast Plant Balances	112,036,440

The Empire District Electric Company  
 Unit Property Depreciation Rate Analysis  
 Unit Property: Steam Production, Asbury Plant

Gross Salvage 5%  
 Cost of Removal 10%  
 Net Salvage -5%  
 Install Date 1970  
 Retirement Date 2030  
 Service Life, Yrs 60

Historical and Forecast Plant Additions & Balances  
 Accou 315 Accessory Electric Equipment Initial Plant Balance

Line	[A] Vintage Year	[B] Vintage Age	[C] [D] [E] [F]				[G] [H]		[I] [J]		[K] Transfers and Adjustments	[L] End of Year Plant Balance*
			Reported Per Books			Vintage Year Retirements	Adjustments		Adjusted Transaction Year			
			Transaction Year				Advance Additions	Advance Retirements	Additions	Retirements		
			Balance	Additions	Retirements							
1	1970	45	1,382,577		-	1,705			1,382,577	-		1,382,577
2	1971	44	-		-	-			-	-		1,382,577
3	1972	43	-		-	-			-	-		1,382,577
4	1973	42	-		-	-			-	-		1,382,577
5	1974	41	4,334		-	-			4,334	-		1,386,911
6	1975	40	-		-	-			-	-		1,386,911
7	1976	39	-		-	-			-	-		1,386,911
8	1977	38	-		-	-			-	-		1,386,911
9	1978	37	-		-	-			-	-		1,386,911
10	1979	36	-		-	-			-	-		1,386,911
11	1980	35	736		-	-			736	-		1,387,647
12	1981	34	2,375		-	-			2,375	-		1,390,022
13	1982	33	-		-	-			-	-		1,390,022
14	1983	32	-		-	-			-	-		1,390,022
15	1984	31	-		-	-			-	-		1,390,022
16	1985	30	-		-	-			-	-		1,390,022
17	1986	29	836,455		-	-			836,455	-		2,226,477
18	1987	28	7,082		-	-			7,082	-		2,233,559
19	1988	27	6,227		-	-			6,227	-		2,239,786
20	1989	26	-		-	-			-	-		2,239,786
21	1990	25	-		-	-			-	-		2,239,786
22	1991	24	-		-	-			-	-		2,239,786
23	1992	23	-		-	-			-	-		2,239,786
24	1993	22	3,638		-	-			3,638	-		2,243,424
25	1994	21	-		-	-			-	-		2,243,424
26	1995	20	10,190		-	-			10,190	-		2,253,614
27	1996	19	37,644		-	-			37,644	-		2,291,258
28	1997	18	15,577		-	-			15,577	-		2,306,835
29	1998	17	7,290		-	-			7,290	-		2,314,125
30	1999	16	-		-	-			-	-		2,314,125
31	2000	15	-		-	-			-	-		2,314,125
32	2001	14	-		-	-			-	-		2,314,125
33	2002	13	-		-	-			-	-		2,314,125
34	2003	12	-		-	-			-	-		2,314,125
35	2004	11	-		-	-			-	-		2,314,125
36	2005	10	-		-	-			-	-		2,314,125
37	2006	9	-		-	-			-	-		2,314,125
38	2007	8	-	11,085	1,705	-			11,085	1,705		2,323,505
39	2008	7	-	-	-	-			-	-	1,852,342	4,175,847
40	2009	6	-	-	-	-	1,849,657		1,849,657	-	-	6,025,504
41	Total		\$ 2,314,125	\$ 11,085	\$ 1,705	\$ 1,705	\$ 1,849,657	\$ -	\$ 4,174,867	\$ 1,705	\$ 1,852,342	\$ 82,539,033

42 Major Additions/Retirements

43	Routine Activity	\$ 1,860,742	\$ 1,705
44	Historical Interim Activity	2.25%	0.00%
45	Forecast Interim Activity	0.00%	0.00%

46	2010	5				Major Additions**	Major Retirements
47	2011	4				-	-
48	2012	3				-	-
49	2013	2				-	-
50	2014	1				-	-
51	2015	0				-	-
							(6,025,504)
			\$ -	\$ 4,174,867	\$ 1,705		\$ 112,666,553

\* Through vintage year 1999 the balances are 1999 remaining plant balances.

\*\* From 2009 capital budget





The Empire District Electric Company  
 Unit Property Depreciation Rate Analysis  
 Unit Property: Steam Production, Asbury Plant

Gross Salvage 5%  
 Cost of Removal 10%  
 Net Salvage -5%  
 Install Date 1970  
 Retirement Date 2030  
 Service Life, Yrs 60

Historical and Forecast Plant Additions & Balances  
 Accou 316 Miscellaneous Plant Equipment Initial Plant Balance

Line	Vintage Year	Vintage Age	Reported Per Books				Adjustments				Transfers and Adjustments	End of Year Plant Balance*
			Transaction Year			Vintage Year Retirements	Advance Additions	Advance Retirements	Adjusted Transaction Year			
			Balance	Additions	Retirements				Additions	Retirements		
1	1970	45	378,805		-	48,866			378,805	-	378,805	
2	1971	44	5,008		-	-			5,008	-	383,813	
3	1972	43	6,698		-	2,595			6,698	-	390,511	
4	1973	42	9,550		-	4,094			9,550	-	400,061	
5	1974	41	8,466		-	-			8,466	-	408,527	
6	1975	40	11,191		-	-			11,191	-	419,718	
7	1976	39	9,438		-	-			9,438	-	429,156	
8	1977	38	4,645		-	-			4,645	-	433,801	
9	1978	37	4,158		-	-			4,158	-	437,959	
10	1979	36	10,249		-	-			10,249	-	448,208	
11	1980	35	10,393		-	-			10,393	-	458,601	
12	1981	34	28,348		-	15,503			28,348	-	486,949	
13	1982	33	20,435		-	-			20,435	-	507,384	
14	1983	32	1,916		-	-			1,916	-	509,300	
15	1984	31	5,070		-	-			5,070	-	514,370	
16	1985	30	8,126		-	-			8,126	-	522,496	
17	1986	29	58,491		-	1,582			58,491	-	580,987	
18	1987	28	60,920		-	-			60,920	-	641,907	
19	1988	27	57,101		-	-			57,101	-	699,008	
20	1989	26	139,742		-	-			139,742	-	838,750	
21	1990	25	4,102		-	-			4,102	-	842,852	
22	1991	24	4,845		-	-			4,845	-	847,697	
23	1992	23	77,564		-	-			77,564	-	925,261	
24	1993	22	54,920		-	-			54,920	-	980,181	
25	1994	21	38,387		-	-			38,387	-	1,018,568	
26	1995	20	73,167		-	-			73,167	-	1,091,735	
27	1996	19	22,810		-	-			22,810	-	1,114,545	
28	1997	18	117,747		-	20,000			117,747	-	1,232,292	
29	1998	17	102,928		-	-			102,928	-	1,335,220	
30	1999	16		78,705	15,503	-			78,705	15,503	1,398,422	
31	2000	15		69,546	4,094	-			69,546	4,094	1,463,874	
32	2001	14		60,689	-	-			60,689	-	1,524,563	
33	2002	13		13,953	-	-			13,953	-	1,538,516	
34	2003	12		14,273	-	-			14,273	-	1,552,789	
35	2004	11		16,876	53,043	-			16,876	53,043	1,516,622	
36	2005	10		42,810	-	-			42,810	-	1,559,432	
37	2006	9		5,234	-	-			5,234	-	1,564,666	
38	2007	8		2,962	20,000	-	354,390		357,352	20,000	1,902,018	
39	2008	7		-	-	-	44,543		44,543	-	1,946,561	
40	2009	6		-	-	-	164,666		164,666	-	2,111,227	
41	Total		\$ 1,335,220	\$ 305,048	\$ 92,640	\$ 92,640	\$ 563,599	\$ -	\$ 2,203,867	\$ 92,640	\$ -	\$ 37,357,352

42 Major Additions/Retirements

43	Routine Activity	\$ 868,647	\$ 92,640
44	Historical Interim Activity	2.33%	0.25%
45	Forecast Interim Activity	0.00%	0.00%

			Major Additions**	Major Retirements		
46	2010	5	-	-	2,111,227	
47	2011	4	-	-	2,111,227	
48	2012	3	-	-	2,111,227	
49	2013	2	-	-	2,111,227	
50	2014	1	-	-	2,111,227	
51	2015	0	-	-	2,111,227	
				(2,111,227)	-	
			\$ -	\$ 2,203,867	\$ 92,640	\$ 47,913,487

\* Through vintage year 1999 the balances are 1999 remaining plant balances.

\*\* From 2009 capital budget

The Empire District Electric Company                      Gross Salvage                      5%  
                                                                                          Cost of Removal                      10%  
**Unit Property Depreciation Rate Analysis**                      Net Salvage                      -5%  
**Unit Property: Steam Production, Asbury Plant**                      Install Date                      1970  
                                                                                          Retirement Date                      2030  
                                                                                          Service Life, Yrs                      60

**Historical and Forecast Plant Additions & Balances**  
**Accou 316 Miscellaneous Plant Equipment**                      Initial Plant Balance

	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]	[L]	
Line	Vintage Year	Vintage Age	Reported Per Books			Vintage Year	Adjustments		Adjusted Transaction Year		Transfers and Adjustments	End of Year Plant Balance*	
			Transaction Year				Retirements	Advance	Advance	Additions			Retirements
			Balance	Additions	Retirements			Additions	Retirements				

**Whole Life Depreciation Rate Calculation**

Historical Additions	2,203,867
Forecast Additions	-
Total Additions	2,203,867
Gross Salvage Value	105,561
Less Cost of Removal	211,123
Net Salvage Value	(105,561)
Total to be Recovered	2,309,428
Forecast Plant Balances	47,913,487
Whole Life Accrual Rate	4.82%
Cost of Removal Accrual Rate	0.44%
Whole Life Accrual Rate (Excluding Cost of Removal)	4.38%
Depreciable Service Life, years	20.7

**Remaining Life Depreciation Rate Calculation**

Account Balance - 12/31/08	2,111,227
Forecast Additions	-
Gross Salvage Value	105,561
Less Cost of Removal	211,123
Net Salvage Value	(105,561)
Forecast Plant Balances	10,556,135