

Exhibit No.:
Issue: Accounting Adjustments
Witness: John P. Weisensee
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: KCP&L Greater Missouri Operations Company
Case No.: ER-2010-0356
Date Testimony Prepared: December 15, 2010

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2010-0356

REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

**Kansas City, Missouri
December 2010**

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JOHN P. WEISENSEE
KCP&L GREATER MISSOURI OPERATIONS COMPANY
CASE NO. ER-2010-0356

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REBUTTAL TESTIMONY

OF

JOHN P. WEISENSEE

Case No. ER-2010-0356

1 **Q: Please state your name and business address.**

2 A: My name is John P. Weisensee. My business address is 1200 Main Street, Kansas City,
3 Missouri 64105.

4 **Q: Are you the same John P. Weisensee who pre-filed Direct Testimony in this matter?**

5 A: Yes, I am.

6 **Q: What is the purpose of your Rebuttal Testimony?**

7 A: The purpose of my testimony is to rebut various Missouri Public Service Commission
8 (“MPSC” or “Commission”) Staff (“Staff”) witnesses on the issues identified in the Table
9 of Contents to this testimony. Additionally, I will discuss certain clarifications necessary
10 to Staff’s Cost of Service report (“Staff Report”) and address Staff’s revised Accounting
11 Schedules.

12 **Iatan Regulatory Assets**

13 **Q: Please discuss the Iatan regulatory asset issue.**

14 A: Staff did not include either the Iatan 1 and Iatan Common or Iatan 2 regulatory assets in
15 its Accounting Schedules. Both issues involve not only the deferred cost included in rate
16 base, but also annualized amortization of the regulatory asset and accumulated deferred
17 income taxes.

18 **Q: Please discuss the Iatan 1 and Iatan Common regulatory asset.**

1 A: The Stipulation and Agreement in Case No. ER-2009-0090 (“2009 Rate Case”)
2 authorized KCP&L Greater Missouri Operations Company (“GMO” or “the Company”)
3 to defer in a regulatory asset the carrying cost and depreciation on Iatan 1 and Iatan
4 Common costs recorded but not included in that case, up to the effective date of new
5 rates in the current rate case. These deferred costs are currently projected to be about
6 \$3.3 million and \$2.4 million for GMO’s “MPS” and “L&P” operations, respectively.
7 The annualized amortization expense of these deferred costs, based on the estimated
8 remaining depreciable life of Iatan 1 (27 years), is about \$123,000 and \$88,000,
9 respectively. These amounts assume the Company’s position on the Iatan 2 MPS/L&P
10 distribution issue (Iatan Common will be impacted by this issue), an issue discussed by
11 Company witness Burton Crawford in his Rebuttal Testimony.

12 **Q: Did the 2009 Rate Case Stipulation and Agreement (“2009 S&A”) state that the**
13 **Iatan 1 regulatory asset and amortization expense were to be included in**
14 **determining rates in the current rate case?**

15 A: Yes. The 2009 S&A, pages 4-5, stated:

16 Depreciation and carrying costs will continue to be deferred to the
17 regulatory asset until the date new rates become effective resulting from
18 GMO’s next general rate case. Amortization of the accumulated deferred
19 costs will begin at that time based on the depreciable life of the Iatan 1
20 AQCS plant The deferred expenses will receive rate base treatment,
21 and consistent with the Commission treatment of these types of deferrals,
22 the deferred income taxes will be included in GMO’s rate base

23 **Q: Did the Company include the deferred income tax impact in its filing?**

24 A: Yes, the Company’s deferred income tax rate base offset includes the tax effect of the
25 Iatan 1 regulatory asset balance, projected to be about \$1.3 million and \$0.9 million for
26 MPS and L&P, respectively, as of the effective date of new rates in this case (based on
27 the Company’s proposed Iatan 2 distribution).

1 **Q: Please discuss the Iatan 2 regulatory asset.**

2 A: The Accounting Authority Order in Case No. EU-2011-0034 provided that GMO could
3 use construction accounting during the period from the Iatan 2 commercial in-service
4 date (August 26, 2010) through the effective date of new rates in this rate case.
5 Construction accounting allows the Company the same treatment for expenditures and
6 credits consistent with the treatment for Iatan 2 prior to Iatan 2's commercial in-service
7 operation date. Staff discusses construction accounting on pages 56-57 of the Staff
8 Report.

9 **Q: How are the construction accounting impacts reflected in cost of service?**

10 A: Construction accounting impacts, including depreciation, carrying costs, operations and
11 maintenance ("O&M") expenses, and fuel and revenue impacts are accumulated in a
12 regulatory asset. The regulatory asset is then amortized over the estimated depreciable
13 life of Iatan 2 (50 years).

14 **Q: Did Staff include an Iatan 2 regulatory asset and associated amortization expense in
15 its filed case?**

16 A: No; however, Staff stated on page 57 of the Staff Report:

17 At the time of the True Up in this case, Staff will review and evaluate the "fully
18 operational and used for service" status of Iatan Unit 2 and appropriate Construction
19 Accounting

20 The Company assumes this means that Staff will include the Iatan 2 regulatory asset in
21 rate base in the True Up, including annualized amortization expense, subject to Staff's
22 review for reasonableness.

23 **Q: What is the projected December 31, 2010 Iatan 2 regulatory asset balance?**

24 A: The projected balance is \$8.6 million and \$3.2 million for MPS and L&P, respectively,
25 with annual amortization of about \$173,000 and \$63,000, respectively, based on these

1 deferred costs and a 50-year amortization period. The projected deferred income tax rate
2 base offset is about \$3.3 million and \$1.2 million, respectively. These amounts assume
3 the Company's position in the Iatan 2 MPS/L&P distribution issue.

4 Rate Case Expense

5 **Q: Please discuss the rate case expense issue.**

6 A: GMO has four concerns related to rate case expense. First, Staff mentioned on page 158
7 of the Staff Report that they would *"include all prudent and reasonable costs incurred*
8 *and paid through the true-up date of the current rate case."* The Company would like to
9 make clear that it expects any prudent and reasonable costs incurred in the current rate
10 case but not included in the True Up to be deferred in a regulatory asset for recovery in
11 the next rate case.

12 **Q: Why would there be any costs incurred in the current case but not included in the**
13 **True Up?**

14 A: It is very likely there will be significant costs not paid at that date and in many cases not
15 even invoiced at that date. Vendors often do not send their invoices out for weeks or
16 even later. For example, in the 2009 Rate Case approximately 40% of the total rate case
17 costs were not recorded as of the assigned True Up date in that case (April 30, 2009).
18 With the possibility of a fully litigated case in the current proceeding, as opposed to the
19 settled 2009 Rate Case, and the resulting hearings and briefs, the likelihood of significant
20 invoices arriving after the True Up date is very high.

21 **Q: Please discuss the second rate case expense concern.**

22 A: Staff made a point on page 158 of the Staff Report that it needed additional support to
23 validate rate case costs in the current case. The Company recently responded to Staff

1 data request 154.1, which we believe will provide Staff the support it needs to
2 substantiate the accumulated rate case costs to date. GMO will continue to provide this
3 level of documentation as the case progresses.

4 **Q: Please discuss the third rate case expense concern.**

5 A: Staff stated on page 158 of the Staff Report that during True Up it would propose
6 reclassification of costs coded by Kansas City Power & Light Company (“KCP&L”) and
7 billed to the Company as rate case expense that were, in fact, costs related to the Iatan
8 projects (and therefore capitalize such costs). GMO agrees that if any such mis-
9 classifications exist, they should be reclassified. However, GMO would like to point out
10 that KCP&L has utilized consulting and legal firms for both the Iatan projects and for
11 rates case issues involving Iatan, and the Company believes such charges have been
12 properly coded. GMO does not believe that appropriately coded rate case cost should be
13 capitalized to the Iatan assets solely because the rate case issue is Iatan prudence. The
14 Company has appropriately reflected these costs as rate case expenses, as the costs do not
15 represent costs necessary for the construction of physical plant assets.

16 Additionally, although Staff proposed a reclassification of \$1.7 million of such
17 costs in KCP&L’s Case No. ER-2010-0355, KCP&L has not been able to determine
18 whether or how Staff added those costs to the Iatan plant costs in that case and how such
19 costs would affect GMO’s cost of service.

20 **Q: Please discuss the fourth rate case expense concern.**

21 A: As part of Staff’s revisions to its case just prior to the filing of Rebuttal Testimony in
22 KCP&L’s Case No. ER-2010-0355, Staff proposed the disallowance of some or all of the
23 costs incurred for a contractor KCP&L uses for rate case work (NextSource). The

1 amount of the proposed disallowance in that case was about \$339,000. Staff in the
2 current GMO case has not yet proposed such an adjustment, but it is the Company's
3 understanding that Staff will address this issue in its Surrebuttal Testimony in the GMO
4 case. KCP&L can state at this time that it has been very satisfied with the services of
5 NextSource and believes the costs incurred are reasonable and necessary rate case
6 expenses.

7 **Cash Working Capital**

8 **Q: Please discuss the Cash Working Capital issue.**

9 A: The Company and Staff have different retail revenue lags.

10 **Q: What is meant by the term Cash Working Capital ("CWC")?**

11 A: GMO agrees with Staff's CWC definition as presented on pages 47-48 of the Staff
12 Report.

13 **Q: Please discuss the Retail revenue lag issue.**

14 A: Staff's revenue lag of 24.45 days for both MPS and L&P is considerably lower than the
15 Company's lag of 43.937 days. The discrepancy centers entirely around Staff's imputed
16 accounts receivable ("AR") sales program.

17 **Q: Please discuss the imputed AR sales program issue.**

18 A: Staff imputed an AR sales program to GMO, even though such a program does not exist
19 for GMO. This imputed program has the effect of significantly reducing the revenue lag
20 days used in the CWC calculation. The Company has disagreed with this calculation for
21 the last several Aquila/GMO rate case filings. Staff continues to impute an accounts
22 receivable program on the GMO jurisdictions, a program that has not been used by

1 Aquila or GMO since November 2002, over eight years ago. Company witness Michael
2 Cline addresses this issue in his Rebuttal Testimony.

3 **Q: What is the Company’s recommendation regarding Staff’s imputed AR sales**
4 **program?**

5 A: The Company recommends that the Commission eliminate the imputation of an AR sales
6 program from the CWC calculation. In addition, the Company recommends that Staff’s
7 associated imputed AR bank fees of \$363,502 for MPS and \$98,663 for L&P be
8 eliminated. In this way, the respective revenue requirements will reflect more accurately
9 the current day-to-day operations of the Company. The imputation of a hypothetical
10 accounts receivable program that has not been in place for over eight years is not
11 reasonable ratemaking treatment.

12 **Q: What is the rate base effect of this issue?**

13 A: Staff’s inclusion of this imputed factor in its CWC calculation has resulted in an
14 understatement of the CWC component of rate base by \$25.6 million and \$7.6 million for
15 MPS and L&P, respectively, based on the Company’s CWC model.

16 **Fuel Adjustment Clause**

17 **Q: Please discuss the fuel adjustment clause “(FAC”) issue.**

18 A: Staff’s presentation of the FAC impact on its Staff Accounting Schedules is incorrect,
19 resulting in misleading revenue requirements. The issue centers on
20 annualized/normalized fuel costs in excess of fuel costs built into base rates (“excess”)
21 and the relationship of such excess to retail revenue.

1 **Q: How did Staff present the FAC impact?**

2 A: Staff annualized/normalized fuel costs in a manner similar to that of the Company,
3 although there are certain disputed fuel issues as discussed by Company witness Burton
4 Crawford in his Rebuttal Testimony. However, Staff failed to then adjust
5 annualized/normalized retail revenue to properly reflect the excess.

6 **Q: How did the Company present the FAC impact?**

7 A: GMO added to weather normalized retail revenue, as sponsored by Company witness
8 Tim Rush, the annualized/normalized excess. Therefore, adjusted retail revenue includes
9 “traditional” weather normalized revenue (with no FAC impact), plus the excess of
10 annualized/normalized fuel costs over fuel costs built into base rates.

11 **Q: Was the excess added by GMO to “traditional” weather normalized revenue the full
12 excess or 95% of the excess to match the 95%/5% sharing included in the FAC
13 mechanism?**

14 A: The full excess was added to weather normalized revenue.

15 **Q: When were fuel costs built into base rates?**

16 A: Base fuel costs were determined in Case No. ER-2007-0004 and adjusted in the 2009
17 Rate Case to include some additional costs in the FAC mechanism. Additionally, GMO
18 is proposing additional adjustments in the mechanism in this case.

19 **Q: What is the impact of this difference in presentation between Staff and the
20 Company?**

21 A: Staff has understated retail revenue, and therefore overstated revenue requirements, by
22 \$12.4 million and \$6.6 million for MPS and L&P, respectively, based on Staff’s
23 annualized/normalized fuel costs and the existing FAC mechanism.

1 **Q: Has Staff in effect proposed “rebasing” fuel costs?**

2 A: Yes, that is exactly what Staff has proposed, although Staff does not use that term in the
3 Staff Report.

4 **Q: Why did GMO not propose rebasing in this case?**

5 A: Mr. Rush discusses this issue, as well as various other FAC issues in this case, in his
6 Rebuttal Testimony. GMO witness Curtis Blanc also discusses various FAC issues in his
7 Rebuttal Testimony.

8 **Clarifications**

9 **Q: What is the purpose of this section of your Rebuttal Testimony?**

10 A: The Company believes that certain comments made in the Staff Report require
11 clarification, including discussion concerning the following items:

12 ➤ Iatan 2 O&M

13 ➤ Prepayments

14 ➤ Payroll

15 ➤ Depreciation reserve

16 ➤ True Up process

17 While none of these items directly affects Staff’s Accounting Schedules in any material
18 respect, nor do any of these items appear to represent an issue in this case, GMO would
19 like to provide clarification.

20 **Q: Please discuss the Iatan 2 O&M item.**

21 A: Staff, on page 130 of the Staff Report, proposes the use of “estimated” Iatan 2 O&M
22 expense in this case, provided a tracker is established. The Company is agreeable with
23 this approach but does want to clarify one point. The “new” Iatan plant and equipment

1 relate not just to Iatan 2 but also to new Iatan assets referred to as “Iatan Common.”
2 These assets represent plant and equipment common between Iatan 1 and Iatan 2, such as
3 the new water softener equipment, rail facilities, etc. Because the new Iatan Common
4 assets will incur maintenance costs similar to Iatan 2, the Company proposes that both
5 Iatan 2 and Iatan Common estimated costs be included in this case, with a tracker for
6 each.

7 **Q: Please discuss the Prepayments item.**

8 A: Staff, on page 51 of the Staff Report, states that the Company included gross receipts tax
9 in its Prepayments. GMO did not.

10 **Q: Please discuss the payroll item.**

11 A: Staff, on page 111 of the Staff Report, states:

12 GPE ... has minuscule labor costs that are to be annualized using current
13 employee levels and current salaries. GPE provides common services such as
14 accounting, tax consolidation, corporate legal, and governance to GPE entities

15 These statements are, of course, contradictory. If Great Plains Energy (“GPE”) was
16 providing these services, it would have significant overhead costs to allocate to the
17 Company and other GPE entities. GPE did provide these services through 2008 through
18 a separate services company, but the services were transferred to KCP&L beginning in
19 2009. KCP&L now bills GMO and other GPE companies for these services and the
20 amounts are appropriately reflected in GMO’s test year cost of service.

21 **Q: Please discuss the depreciation reserve item.**

22 A: Staff’s statement on page 39 of the Staff Report that “GMO’s books overstate the reserve
23 for this retired plant” is incorrect. The Company’s “books” are not misstated. Staff
24 should have said that GMO’s continuing plant records do not include the retirement work
25 in progress reflected on the books, because such cost/salvage has not yet been unitized

1 and is still “retirement work in progress.” The Company properly adjusts the
2 depreciation reserve for purposes of establishing a rate base, as Staff did in its
3 Accounting Schedules.

4 **Q: Please discuss the True Up item.**

5 A: The Staff Report indicated in many sections that Staff adjustments would be revised as
6 part of the True Up process in this case. However, in other sections, where the Company
7 would expect a true-up, no such indication was made. GMO believes it would be useful
8 to document exactly which Staff adjustments will be revised at True Up. Attached as
9 Schedule JPW2010-7 is the Company’s understanding of the True Up adjustments.

10 **Q: Will all of these items be adjusted during the True up?**

11 A: No, not necessarily. Staff, as well as the Company, will evaluate whether a true-up is
12 necessary for each item. In some cases, particularly if no significant changes have
13 occurred, the time spent to update the number will not be worth the small increase in
14 accuracy.

15 **Revised Staff Accounting Schedules**

16 **Q: In your review of Staff’s Accounting Schedules did you become aware of any errors
17 that needed to be corrected?**

18 A: Both GMO and Staff discovered various amounts that required correction. Staff has
19 corrected these items and prepared revised Staff Accounting Schedules. The Company
20 requested a copy of these schedules through a data request (No. 334). Attached to this
21 testimony as Schedule JPW2010-8 is a copy of those schedules.

22 **Q: Do these schedules reflect all necessary Staff revisions of which you are aware at this
23 time?**

1 A: Yes.

2 Q: **Does that conclude your testimony?**

3 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 to Modify Its) Docket No. ER-2010-0356
Electric Tariffs to Effectuate a Rate Increase)

AFFIDAVIT OF JOHN P. WEISENSEE

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

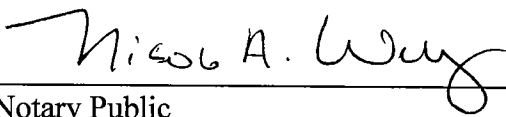
John P. Weisensee, being first duly sworn on his oath, states:

1. My name is John P. Weisensee. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Regulatory Affairs Manager.
2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of KCP&L Greater Missouri Operations Company consisting of twelve (12) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.



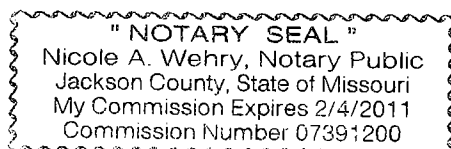
John P. Weisensee

Subscribed and sworn before me this 15th day of December, 2010.



Notary Public

My commission expires: Feb. 4, 2011



KCP&L Greater Missouri Operations Company
ER-2010-0356
True Up Adjustments

Schedule JPW2010-7

Cost of Capital

Capital structure
Cost of debt

Rate Base

Plant in service
Accumulated depreciation reserve
Cash working capital
Prepayments
Materials & Supplies inventory
Iatan 1 & Common regulatory asset
Iatan 2 regulatory asset
Prepaid pension asset
FAS 87 regulatory asset
ERISA tracker
AAOs
DSM costs
Fossil fuel inventory
Low income deferral
Emission allowance inventory
Accumulated deferred income taxes

Operating Income

Retail revenue, including FAC revenue
Forfeited discounts
Off-systems sales revenue
Fuel & purchased power expense
Bad debt expense
Amortization of SO₂ proceeds
Low income deferral amortization
Iatan 2 and Iatan Common O&M expense
Payroll, including payroll taxes and 401(k)
Pension expense
OPEB expense
Other benefits (medical, dental, etc.)
Insurance expense
Credit card expense
Rate case expense
Regulatory assessments

Transmission expenses, including SPP administrative fees
Merger transition costs
Demand side management cost amortization
Iatan 1 and Common regulatory asset amortization
Iatan 2 regulatory asset amortization
Property tax expense
RESRAM/Proposition C costs
Depreciation and amortization, including vehicles
Income tax expense

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Revenue Requirement

Line Number	A Description	B 7.74% Return	C 7.98% Return	D 8.22% Return
1	Net Orig Cost Rate Base	\$1,183,564,097	\$1,183,564,097	\$1,183,564,097
2	Rate of Return	7.74%	7.98%	8.22%
3	Net Operating Income Requirement	\$91,572,354	\$94,412,908	\$97,253,462
4	Net Income Available	\$82,504,560	\$82,504,560	\$82,504,560
5	Additional Net Income Required	\$9,067,794	\$11,908,348	\$14,748,902
6	Income Tax Requirement			
7	Required Current Income Tax	\$5,835,287	\$7,605,171	\$9,375,055
8	Current Income Tax Available	\$185,355	\$185,355	\$185,355
9	Additional Current Tax Required	\$5,649,932	\$7,419,816	\$9,189,700
10	Revenue Requirement	\$14,717,726	\$19,328,164	\$23,938,602
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$25,000,000	\$25,000,000	\$25,000,000
12	Gross Revenue Requirement	\$39,717,726	\$44,328,164	\$48,938,602

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Executive Case Summary

Line Number	A Description	B Amount
1	Total Missouri Jurisdictional Operating Revenue	\$539,590,901
2	Total Missouri Rate Revenue By Rate Schedule	\$499,246,651
3	Missouri Retail kWh Sales	5,938,395,146
4	Average Rate (Cents per kWh)	8.407
5	Annualized Customer Number	0
6	Profit (Return on Equity)	\$51,082,626
7	Interest Expense	\$42,241,403
8	Annualized Payroll	\$41,805,199
9	Utility Employees	0
10	Depreciation	\$61,329,934
11	Net Investment Plant	\$1,350,705,422
12	Pensions	\$0

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Rate Revenue Summary

A Line Number	B Description	C As Billed	D Adjustment for Billing Corrections	E Adjustments				G Annualization for Rate Change	H Annualization for Large Customer Load Changes
				F Large Customer Rate Switchers/Ne w Customers/An nualizations	F Weather/ Rate Switch Adjustment	F Annualization for Rate Change	F Annualization for Rate Change		
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	Residential	\$241,890,618	\$0	\$0	\$11,043,122	\$19,773,652	\$0	\$0	
4	Small General Service	\$67,809,697	\$0	\$0	\$854,872	\$5,297,510	\$0	\$0	
5	Large General Service	\$57,454,955	\$0	\$0	\$568,192	\$4,422,783	\$0	\$0	
6	Large Power	\$73,163,802	\$92,962	\$655,720	\$0	\$5,491,034	\$803,962	\$0	
7	Special	\$396,724	\$0	\$0	\$0	\$31,140	\$0	\$0	
8	Lighting	\$8,005,967	\$0	\$0	\$0	\$548,036	\$0	\$0	
9	Adjust to G/L	-\$247,660	\$0	\$0	\$0	\$0	\$0	\$0	
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$803,962	\$0	
11	OTHER RATE REVENUE								
12	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	TOTAL MISSOURI RATE REVENUES	\$448,474,103	\$92,962	\$655,720	\$12,466,186	\$35,564,155	\$803,962	\$0	

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	Residential	-\$2,442,602	\$1,409,716	\$29,783,888	\$271,674,506
4	Small General Service	-\$249,689	\$42,781	\$5,945,474	\$73,755,171
5	Large General Service	\$14,084	\$2,420,244	\$7,425,303	\$64,880,258
6	Large Power	-\$4,971	\$0	\$7,038,707	\$80,202,509
7	Special	\$0	\$0	\$31,140	\$427,864
8	Lighting	\$0	\$0	\$548,036	\$8,554,003
9	Adjust to G/L	\$0	\$0	\$0	-\$247,660
10	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,683,178	\$3,872,741	\$50,772,548	\$499,246,651
11	OTHER RATE REVENUE				
12	None	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	-\$2,683,178	\$3,872,741	\$50,772,548	\$499,246,651

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Summary of Net System Input Components

A	B	I
Line Number	Jurisdiction Description	Total kWh Sales
1	NATIVE LOAD	
2	Missouri Retail	5,938,395,146
3	Wholesale	29,347,135
4	Firm Capacity Customers	13,604,230
5	Company use	10,441,455
6	TOTAL NATIVE LOAD	5,991,787,966
7	LOSSES	391,018,511
8	NET SYSTEM INPUT	6,382,806,477

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,060,886,976
2	Less Accumulated Depreciation Reserve		\$710,181,554
3	Net Plant In Service		<u>\$1,350,705,422</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$12,900,075
6	Materials and Supplies		\$27,243,517
7	Emission Allowances		\$3,107,111
8	Prepayments - MPS		\$1,574,793
9	Fuel Inventory-Oil & Other		\$12,210,594
10	Fuel Inventory-Coal		\$15,802,877
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$693,523
13	Vintage 1 DSM Costs		\$812,774
14	Vintage 2 DSM Costs		\$8,302,155
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$26,950
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$364,556
17	Deferred Income Tax-Crossroads		\$6,012,968
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$63,251,743</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	5.8027%	\$381,375
21	State Tax Offset	5.8027%	\$59,930
22	City Tax Offset	5.8027%	\$0
23	Interest Expense Offset	17.0137%	\$7,186,826
24	Customer Advances		\$5,261,606
25	Customer Deposits		\$5,607,729
26	Deferred Income Taxes-Depreciation		\$195,119,353
27	Deferred Income Taxes on 1990 AAO		\$9,925
28	Deferred Income Taxes on 1992 AAO		\$139,901
29	Deferred Income Tax - Prudent Turbines 4 and 5		\$16,626,423
30	TOTAL SUBTRACT FROM NET PLANT		<u>\$230,393,068</u>
31	Total Rate Base		<u>\$1,183,564,097</u>

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1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$606,337	P-3	\$0	\$606,337	99.5400%	\$0	\$603,548
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$21,901,183	P-4	-\$21,901,183	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$135,315	P-5	\$0	\$135,315	99.5400%	\$0	\$134,693
6		TOTAL PLANT INTANGIBLE	\$22,664,499		-\$21,901,183	\$763,316		\$0	\$759,799
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,732,616	P-11	\$0	\$39,732,616	99.5400%	\$0	\$39,549,846
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$260,718,920	P-12	\$0	\$260,718,920	99.5400%	\$0	\$259,519,613
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,593,140	P-14	\$0	\$60,593,140	99.5400%	\$0	\$60,314,412
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,746,259	P-15	\$0	\$15,746,259	99.5400%	\$0	\$15,673,826
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$927,924	P-16	\$0	\$927,924	99.5400%	\$0	\$923,656
17		TOTAL STEAM PRODUCTION - SIBLEY	\$386,029,385		\$0	\$386,029,385		\$0	\$384,253,650
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$111,111	\$466,553
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,931,484	P-20	\$0	\$18,931,484	99.5400%	\$408,358	\$19,252,757
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$61,564,056	P-21	-\$4,831,649	\$56,732,407	99.5400%	\$1,430,989	\$57,902,427
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,504,853	P-22	\$0	\$42,504,853	99.5400%	\$0	\$42,309,331
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,169,342	P-23	\$0	\$19,169,342	99.5400%	\$0	\$19,081,163
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,779,764	P-24	\$0	\$6,779,764	99.5400%	\$0	\$6,748,577
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,705,540	\$1,705,540	99.5400%	\$0	\$1,697,695
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,889,407	P-26	\$0	\$1,889,407	99.5400%	\$31,919	\$1,912,635
27		TOTAL STEAM PROD. JEFFREY	\$151,195,991		-\$3,126,109	\$148,069,882		\$1,982,377	\$149,371,138
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$10,279,049	P-35	-\$6,684,641	\$3,594,408	99.5400%	\$0	\$3,577,874
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$24,213,275	P-36	-\$13,856,776	\$10,356,499	99.5400%	\$0	\$10,308,859
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$303,453	P-37	-\$140,088	\$163,365	99.5400%	\$0	\$162,614
38	315.000	Steam Prod Access Equip- Iatan Com	\$342,127	P-38	-\$80,117	\$262,010	99.5400%	\$0	\$260,805
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$35,137,904		-\$20,761,622	\$14,376,282		\$0	\$14,310,152
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$85,938	\$85,938	99.5400%	\$0	\$85,543
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$10,551,400	\$10,551,400	99.5400%	\$0	\$10,502,864
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$74,805,282	\$74,805,282	99.5400%	\$0	\$74,461,178
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$9,704,390	\$9,704,390	99.5400%	\$0	\$9,659,750
45	315.000	Steam Prod.-Accessory Equipment.-Iatan 2	\$0	P-45	\$3,306,899	\$3,306,899	99.5400%	\$0	\$3,291,687
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$364,610	\$364,610	99.5400%	\$0	\$362,933
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$98,818,519	\$98,818,519		\$0	\$98,363,955
48		TOTAL STEAM PRODUCTION	\$572,363,280		\$74,930,788	\$647,294,068		\$1,982,377	\$646,298,895
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0	\$935,801	99.5400%	\$0	\$931,496
59	344.000	Other Prod. Generators Elec - Nevada	\$611,711	P-59	\$0	\$611,711	99.5400%	\$0	\$608,897
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$480,423	P-60	\$0	\$480,423	99.5400%	\$0	\$478,213
61		TOTAL OTHER PROD - NEVADA	\$3,129,334		\$0	\$3,129,334		\$0	\$3,114,938
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures Elec - RG	\$1,288,827	P-64	\$0	\$1,288,827	99.5400%	\$0	\$1,282,898
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66	343.000	Other Prod. Prime Movers - RG	\$5,336,928	P-66	\$0	\$5,336,928	99.5400%	\$0	\$5,312,378
67	344.000	Other Prod. Generators Elec - RG	\$6,553,175	P-67	\$0	\$6,553,175	99.5400%	\$0	\$6,523,030
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,339,138	P-68	\$0	\$1,339,138	99.5400%	\$0	\$1,332,978
69	346.000	Other Prod. Misc Pit Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,225		\$0	\$14,992,225		\$0	\$14,923,260
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73	341.000	Other Prod. Structures - GW	\$2,836,854	P-73	\$0	\$2,836,854	99.5400%	\$0	\$2,823,804
74	342.000	Other Prod. Fuel Holders - GW	\$3,540,008	P-74	\$0	\$3,540,008	99.5400%	\$0	\$3,523,724
75	343.000	Other Prod. Prime Movers - GW	\$34,821,270	P-75	\$0	\$34,821,270	99.5400%	\$0	\$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,613,047	P-76	\$0	\$8,613,047	99.5400%	\$0	\$8,573,427
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr Pit - GW	\$3,220	P-78	\$0	\$3,220	99.5400%	\$0	\$3,205
79		TOTAL OTHER PROD GREENWOOD	\$56,827,391		\$0	\$56,827,391		\$0	\$56,565,984
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,844,427	P-82	\$0	\$10,844,427	99.5400%	\$0	\$10,794,543
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,679,884	P-84	\$0	\$68,679,884	99.5400%	\$0	\$68,363,957
85	344.000	Other Prod. Generators - SH	\$17,303,656	P-85	\$0	\$17,303,656	99.5400%	\$0	\$17,224,059
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87	346.000	Other Prod. Misc Pwr Pit - SH	\$156,879	P-87	\$0	\$156,879	99.5400%	\$0	\$156,157
88		TOTAL OTHER PROD SOUTH HARPER	\$119,173,267		\$0	\$119,173,267		\$0	\$118,625,071
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	\$0	\$5,118,376
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	\$0	\$2,093,042
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	\$0	\$36,088,326
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	\$0	\$9,174,885
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	\$0	\$9,404,429
96	346.000	Other Prod. Misc Pwr Pit.	\$0	P-96	\$66,435	\$66,435	99.5400%	\$0	\$66,129
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		\$0	\$61,945,187
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$427,390	P-99	-\$427,390	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$8,337,618	P-100	-\$8,337,618	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$2,449,833	P-101	-\$2,449,833	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$73,500,109	P-102	-\$73,500,109	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$18,552,669	P-103	-\$18,552,669	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$11,555,555	P-104	-\$11,555,555	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Pit - Crossroads	\$4,157,869	P-105	-\$4,157,869	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$118,981,043		-\$118,981,043	\$0		\$0	\$0
107		TOTAL OTHER PRODUCTION	\$313,103,260		-\$56,749,592	\$256,353,668		\$0	\$255,174,440
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production- Salvage & Removal Retirements not classified.	\$0	P-109	\$0	\$0	100.0000%	\$0	\$0

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110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
111		TOTAL PRODUCTION PLANT	\$885,466,540		\$18,181,196	\$903,647,736		\$1,982,377	\$901,473,335
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$2,267,317	P-113	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
114	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-114	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
115	352.000	Transmission Structures and Imp.	\$7,615,551	P-115	\$0	\$7,615,551	99.5400%	\$0	\$7,580,519
116	353.000	Transmission Station Equip	\$98,314,639	P-116	\$505,813	\$98,820,452	99.5400%	\$0	\$98,365,878
117	353.000	Trans. Station Equip. Iatan Common	\$1,189,318	P-117	-\$659,210	\$530,108	99.5400%	\$0	\$527,670
118	353.003	Transmission Station Equipment Common	\$443,392	P-118	\$0	\$443,392	99.5400%	\$0	\$441,352
119	354.000	Transmission Towers and Fixtures	\$323,639	P-119	\$0	\$323,639	99.5400%	\$0	\$322,150
120	355.000	Transmission Poles and Fixtures	\$77,160,782	P-120	\$0	\$77,160,782	99.5400%	\$0	\$76,805,842
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$942,516	P-121	-\$609,818	\$332,698	99.5400%	\$0	\$331,168
122	356.000	Transmission Overhead Cond & Devices	\$49,426,170	P-122	\$0	\$49,426,170	99.5400%	\$0	\$49,198,810
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$771,150	P-123	-\$498,942	\$272,208	99.5400%	\$0	\$270,956
124	358.000	Transmission Underground Cond & Dev.	\$58,426	P-124	\$0	\$58,426	99.5400%	\$0	\$58,157
125		TOTAL TRANSMISSION PLANT	\$251,010,992		-\$1,262,157	\$249,748,835		\$0	\$248,599,990
126		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
127		Transmission-Salvage & Removal-Retirements not classified	\$0	P-127	\$0	\$0	100.0000%	\$0	\$0
128		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0	\$0		\$0	\$0
129		DISTRIBUTION PLANT							
130	360.000	Distribution Land Electric	\$4,937,259	P-130	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
131	360.010	Distribution Depreciable Land Rights	\$274,734	P-131	\$0	\$274,734	99.5520%	\$0	\$273,503
132	360.020	Distribution Land Leased	\$22,228	P-132	\$0	\$22,228	99.5520%	\$0	\$22,128
133	361.000	Distribution Structures & Improvements	\$8,473,076	P-133	\$0	\$8,473,076	99.5520%	\$0	\$8,435,117
134	362.000	Distribution Station Equipment	\$114,042,761	P-134	\$0	\$114,042,761	99.5520%	\$0	\$113,531,849
135	364.000	Distribution Poles, Tower, & Fixtures	\$142,777,525	P-135	\$0	\$142,777,525	99.5520%	\$0	\$142,137,882
136	365.000	Distribution Overhead Conductor	\$102,143,224	P-136	\$0	\$102,143,224	99.5520%	\$0	\$101,685,622
137	366.000	Distribution Underground Circuit	\$42,273,161	P-137	\$0	\$42,273,161	99.5520%	\$0	\$42,083,777
138	367.000	Distribution Underground Conductors	\$105,391,839	P-138	\$0	\$105,391,839	99.5520%	\$0	\$104,919,684
139	368.000	Distribution Line Transformers	\$155,599,371	P-139	\$0	\$155,599,371	99.5520%	\$0	\$154,902,286
140	369.010	Distribution Services Overhead	\$15,596,229	P-140	\$0	\$15,596,229	99.5520%	\$0	\$15,526,358
141	369.020	Distribution Services Underground	\$49,549,927	P-141	\$0	\$49,549,927	99.5520%	\$0	\$49,327,943
142	370.000	Distribution Meters Electric	\$26,403,164	P-142	\$0	\$26,403,164	99.5520%	\$0	\$26,284,878
143	370.010	Distribution Meters PURPA	\$2,038,114	P-143	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
144	371.000	Distribution Cust Prem Install	\$15,034,486	P-144	\$0	\$15,034,486	99.5520%	\$0	\$14,967,132
145	373.000	Distribution Street Light and Traffic Signal	\$31,340,564	P-145	\$0	\$31,340,564	99.5520%	\$0	\$31,200,158
146		TOTAL DISTRIBUTION PLANT	\$815,897,662		\$0	\$815,897,662		\$0	\$812,242,440
147		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION							
148		Distribution-Salvage & Removal-Retirements not classified	\$0	P-148	\$0	\$0	100.0000%	\$0	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	\$0		\$0	\$0		\$0	\$0
150		GENERAL PLANT							
151	389.000	General Land Electric	\$977,543	P-151	\$0	\$977,543	99.5450%	\$0	\$973,095
152	390.000	General Structures & Improv. Electric	\$17,794,933	P-152	\$0	\$17,794,933	99.5450%	\$0	\$17,713,966
153	391.000	General Office Furniture & Equipment	\$2,018,792	P-153	-\$10,859	\$2,007,933	99.5450%	\$0	\$1,998,797
154	391.020	General Office Furniture - Computer	\$2,036,708	P-154	\$0	\$2,036,708	99.5450%	\$0	\$2,027,441
155	391.040	General Office Furniture - Software	\$549,734	P-155	\$0	\$549,734	99.5450%	\$0	\$547,233
156	392.000	General Transportation Equip Autos	\$91,091	P-156	\$0	\$91,091	99.5450%	\$0	\$90,677
157	392.010	General Transportation Equip Light Trucks	\$890,461	P-157	\$0	\$890,461	99.5450%	\$0	\$886,409
158	392.020	General Trans Equip Heavy Trucks	\$6,452,458	P-158	\$0	\$6,452,458	99.5450%	\$0	\$6,423,099
159	392.040	General Trans Equip Trailers	\$713,552	P-159	\$0	\$713,552	99.5450%	\$0	\$710,305
160	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-160	\$0	\$5,043,943	99.5450%	\$0	\$5,020,993
161	393.000	General Stores Equipment	\$83,573	P-161	\$0	\$83,573	99.5450%	\$0	\$83,193
162	394.000	General Tools Electric	\$4,225,646	P-162	\$0	\$4,225,646	99.5450%	\$0	\$4,206,419
163	395.000	General Laboratory Equipment	\$2,251,565	P-163	\$0	\$2,251,565	99.5450%	\$0	\$2,241,320
164	396.000	General Power Operated Equipment	\$3,729,607	P-164	\$0	\$3,729,607	99.5450%	\$0	\$3,712,637
165	397.000	General Communication Equipment	\$13,402,707	P-165	\$0	\$13,402,707	99.5450%	\$0	\$13,341,725

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
166	398.000	General Misc. Equipment	\$169,253	P-166	\$0	\$169,253	99.5450%	\$0	\$168,483
167		TOTAL GENERAL PLANT	\$60,431,566		-\$10,859	\$60,420,707		\$0	\$60,145,792
168		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT							
169		General Plant-Salvage & Removal-Retirements not classified.	\$0	P-169	\$0	\$0	100.0000%	\$0	\$0
170		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
171		ECORP PLANT							
172	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$223,516	P-172	\$0	\$223,516	99.5450%	\$0	\$222,499
173	389.000	General Land Electric - Raytown	\$28,924	P-173	\$0	\$28,924	99.5450%	\$0	\$28,792
174	390.000	General Structures & Impr- Raytown	\$8,564,463	P-174	\$0	\$8,564,463	99.5450%	\$0	\$8,525,495
175	390.050	General Struct. Leasehold Improvements	\$0	P-175	\$0	\$0	99.5450%	\$0	\$0
176	391.000	General Office Furn. & Equipment-Elec	\$995,911	P-176	\$0	\$995,911	99.5450%	\$0	\$991,380
177	391.000	General Office Furn. - Raytown	\$2,160,833	P-177	\$0	\$2,160,833	99.5450%	\$0	\$2,151,001
178	391.020	General Office Furniture-Computer-ECORP	\$4,914,943	P-178	\$0	\$4,914,943	99.5450%	\$0	\$4,892,580
179	391.020	General Office Furn. Comp. - Raytown	\$2,498,532	P-179	\$0	\$2,498,532	99.5450%	\$0	\$2,487,164
180	391.040	General Office Furniture Software	\$16,090,724	P-180	\$0	\$16,090,724	99.5450%	\$0	\$16,017,511
181	391.040	General Office Furn Software - Raytown	\$1,419,222	P-181	\$0	\$1,419,222	99.5450%	\$0	\$1,412,765
182	392.020	General Trans. Heavy Trucks - Elec	\$0	P-182	\$0	\$0	99.5450%	\$0	\$0
183	392.040	General Trans. Trailers - Electric	\$0	P-183	\$0	\$0	99.5450%	\$0	\$0
184	393.000	General Stores Equipment- Electric	\$7,806	P-184	\$0	\$7,806	99.5450%	\$0	\$7,770
185	394.000	General Tools - Electric	\$17,783	P-185	\$0	\$17,783	99.5450%	\$0	\$17,702
186	395.000	General Laboratory Equipment - ECORP	\$0	P-186	\$0	\$0	99.5450%	\$0	\$0
187	396.000	General Power Operated Equip Electric	\$16,689	P-187	\$0	\$16,689	99.5450%	\$0	\$16,613
188	397.000	General Communication Equipment Elec	\$673,271	P-188	\$0	\$673,271	99.5450%	\$0	\$670,208
189	397.000	General Communication - Raytown	\$169,729	P-189	\$0	\$169,729	99.5450%	\$0	\$168,957
190	398.000	General Miscellaneous Equipment Elec	\$18,548	P-190	\$0	\$18,548	99.5450%	\$0	\$18,464
191	398.000	General Misc. Equip. - Raytown	\$36,887	P-191	\$0	\$36,887	99.5450%	\$0	\$36,719
192		TOTAL ECORP PLANT	\$37,837,781		\$0	\$37,837,781		\$0	\$37,665,620
193		UCU COMMON GENERAL PLANT							
194	389.000	Land & Land Rights-UCU	\$0	P-194	\$0	\$0	100.0000%	\$0	\$0
195	390.000	Structures & Improvements Owned - UCU	\$0	P-195	\$0	\$0	100.0000%	\$0	\$0
196	390.051	Structures & Improvements Leased -UCU	\$0	P-196	\$0	\$0	100.0000%	\$0	\$0
197	391.000	Gen Office Furniture & Equipment	\$0	P-197	\$0	\$0	100.0000%	\$0	\$0
198	391.020	Gen Office Furniture-Computer-UCU	\$0	P-198	\$0	\$0	100.0000%	\$0	\$0
199	391.040	Computer Software-UCU	\$0	P-199	\$0	\$0	100.0000%	\$0	\$0
200	391.050	Computer Software Developments-UCU	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-201	\$0	\$0	100.0000%	\$0	\$0
202	392.050	Gen Transportation Equip Med Trucks	\$0	P-202	\$0	\$0	100.0000%	\$0	\$0
203	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	P-203	\$0	\$0	100.0000%	\$0	\$0
204	395.000	Lab Equipment-UCU	\$0	P-204	\$0	\$0	100.0000%	\$0	\$0
205	397.000	Communications Equipment-UCU	\$0	P-205	\$0	\$0	100.0000%	\$0	\$0
206	398.000	Miscellaneous Equipment-UCU	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
208		TOTAL PLANT IN SERVICE	\$2,073,309,040		-\$4,993,003	\$2,068,316,037		\$1,982,377	\$2,060,886,976

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$21,901,183		\$0	
P-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$111,111
	1. To Include JEC Common Plant (Majors)		\$0		\$111,111	
P-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$408,358
	1. To Include JEC Common Plant (Majors)		\$0		\$408,358	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		-\$4,831,649		\$1,430,989
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		-\$4,831,649		\$0	
	2. To Include JEC Common Plant (Majors)		\$0		\$1,430,989	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,705,540		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production (Majors)		\$1,705,540		\$0	
P-26	Steam Prod Misc Plant Equip - Jeffrey	316.000		\$0		\$31,919
	1. To Include JEC Common Plant (Majors)		\$0		\$31,919	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$6,684,641		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$10,279,049		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$3,396,948		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$197,460		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$13,856,776		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$24,213,275		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$9,783,210		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$573,289		\$0	
P-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$140,088		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$303,453		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$151,000		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$12,365		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		-\$80,117		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$342,127		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$256,633		\$0	
	3. To recognize Iatan Construction audit adjustments (Hyneman)		\$5,377		\$0	
P-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$85,938		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$946		\$0	
	2. To include 53MW of Iatan 2 Plant (Majors)		\$86,884		\$0	
P-42	Steam Production-Structures-Iatan 2	311.000		\$10,551,400		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$896,781		\$0	

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	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$11,448,181		\$0	
P-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$74,805,282		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$6,490,753		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$81,296,035		\$0	
P-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$9,704,390		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$842,529		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$10,546,919		\$0	
P-45	Steam Prod.-Accessory Equipment - Iatan 2	315.000		\$3,306,899		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$298,152		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$3,605,051		\$0	
P-46	Steam Production-Misc Power Plant Equipmen	316.000		\$364,610		\$0
	1. To recognize Iatan Construction audit adjustments (Hyneman)		-\$32,375		\$0	
	2. To include 53MW allocation of Iatan 2 Plant (Majors)		\$396,985		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-93	Other Prod. Prime Movers	343.000		\$36,255,099		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
P-94	Other Prod. Generators	344.000		\$9,217,285		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	
P-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		\$0
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
P-99	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-100	Other Prod. Structures - Crossroads	341.000		-\$8,337,618		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$8,337,618		\$0	
P-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$2,449,833		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,449,833		\$0	
P-102	Other Prod. Prime Movers - Crossroads	343.000		-\$73,500,109		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$73,500,109		\$0	
P-103	Other Prod. Generators - Crossroads	344.000		-\$18,552,669		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$18,552,669		\$0	
P-104	Other Prod. Access Elec Eq - Crossroads	345.000		-\$11,555,555		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$11,555,555		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$4,157,869		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,157,869		\$0	
P-116	Transmission Station Equip	353.000		\$505,813		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production (Majors)		-\$1,705,540		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
P-117	Trans. Station Equip. Iatan Common	353.000		-\$659,210		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$1,189,318		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$529,297		\$0	
	3. To include Iatan Construction audit adjustments. (Hyneman)		\$811		\$0	
P-121	Trans. Poles & Fixtures - Iatan Common	355.000		-\$609,818		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$332,698		\$0	
P-123	Trans. OH Cond. & Dev. - Iatan Common	356.000		-\$498,942		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$272,208		\$0	
P-153	General Office Furniture & Equipment	391.000		-\$10,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$10,859		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
Total Plant Adjustments				-\$4,993,003		\$1,982,377

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,558	0.00%	\$0
3	303.010	Miscellaneous Intangibles (Like 353)	\$603,548	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$0	0.00%	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$134,693	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$759,799		\$0
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,549,846	1.8500%	\$731,672
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$259,519,613	2.8900%	\$7,500,117
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.8900%	\$227,657
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,314,412	2.8700%	\$1,731,024
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,673,826	2.2000%	\$344,824
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$923,656	2.6900%	\$24,846
17		TOTAL STEAM PRODUCTION - SIBLEY	\$384,253,650		\$10,560,140
18		STEAM PROD. JEFFREY			
19	310.000	Steam Production Land - Elec - Jeffrey	\$466,553	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$19,252,757	1.8500%	\$356,176
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$57,902,427	2.8900%	\$1,673,380
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,309,331	2.8900%	\$1,222,740
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,081,163	2.8700%	\$547,629
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,748,577	2.2000%	\$148,469
25	315.000	Steam Prod - Jeffrey GSU's	\$1,697,695	2.2000%	\$37,349
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,912,635	2.6900%	\$51,450
27		TOTAL STEAM PROD. JEFFREY	\$149,371,138		\$4,037,193
28		STEAM PRODUCTION - IATAN 1			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8500%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.8900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.8700%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.2000%	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Prod. Struct. - Iatan Common	\$3,577,874	1.8500%	\$66,191
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$10,308,859	2.8900%	\$297,926
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$162,614	2.8700%	\$4,667
38	315.000	Steam Prod Access Equip- Iatan Com	\$260,805	2.2000%	\$5,738

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$14,310,152		\$374,522
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$85,543	0.0000%	\$0
42	311.000	Steam Production-Structures-Iatan 2	\$10,502,864	2.0800%	\$218,460
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$74,461,178	2.3300%	\$1,734,945
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$9,659,750	2.1300%	\$205,753
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$3,291,687	2.3300%	\$76,696
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$362,933	2.7000%	\$9,799
47		TOTAL STEAM PRODUCTION - IATAN 2	\$98,363,955		\$2,245,653
48		TOTAL STEAM PRODUCTION	\$646,298,895		\$17,217,508
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	2.4400%	\$18,061
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.4000%	\$40,986
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.0000%	\$18,267
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	3.1300%	\$14,968
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$97,471
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,282,898	1.7500%	\$22,451
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	2.4400%	\$10,754
66	343.000	Other Prod. Prime Movers - RG	\$5,312,378	4.4000%	\$233,745
67	344.000	Other Prod. Generators Elec - RG	\$6,523,030	3.0000%	\$195,691
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.4400%	\$32,525
69	346.000	Other Prod. Misc Plt Eq - RG	\$19,908	3.1300%	\$623
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,260		\$495,789
71		OTHER PROD GREENWOOD			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	2.4400%	\$85,979
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.4000%	\$1,525,088
76	344.000	Other Prod. Generators - GW	\$8,573,427	3.0000%	\$257,203
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.4400%	\$164,655
78	346.000	Other Prod. Misc Pwr Plt - GW	\$3,205	3.1300%	\$100
79		TOTAL OTHER PROD GREENWOOD	\$56,565,984		\$2,082,442
80		OTHER PROD SOUTH HARPER			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,794,543	1.7500%	\$188,905
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	2.4400%	\$97,263
84	343.000	Other Prod. Prime Movers - SH	\$68,363,957	4.4000%	\$3,008,014
85	344.000	Other Prod. Generators - SH	\$17,224,059	3.0000%	\$516,722
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.4400%	\$416,509
87	346.000	Other Prod. Misc Pwr Plt - SH	\$156,157	3.1300%	\$4,888
88		TOTAL OTHER PROD SOUTH HARPER	\$118,625,071		\$4,232,301
89		OTHER PROD-PRUDENT TURBINES 4 AND 5			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Structures	\$5,118,376	1.7500%	\$89,572
92	342.000	Other Prod. Fuel Holders	\$2,093,042	2.4400%	\$51,070
93	343.000	Other Prod. Prime Movers	\$36,088,326	4.4000%	\$1,587,886
94	344.000	Other Prod. Generators	\$9,174,885	3.0000%	\$275,247
95	345.000	Other Prod. Access Elec Eq	\$9,404,429	2.4400%	\$229,468
96	346.000	Other Prod. Misc Pwr Plt.	\$66,129	3.1300%	\$2,070
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$61,945,187		\$2,235,313
98		OTHER PROD - CROSSROADS			
99	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0
100	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$0	2.4400%	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$0	4.4000%	\$0
103	344.000	Other Prod. Generators - Crossroads	\$0	3.0000%	\$0
104	345.000	Other Prod. Access Elec Eq -Crossroads	\$0	2.4400%	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.1300%	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
107		TOTAL OTHER PRODUCTION	\$255,174,440		\$9,143,316
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION			

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109		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
111		TOTAL PRODUCTION PLANT	\$901,473,335		\$26,360,824
112		TRANSMISSION PLANT			
113	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
114	350.040	Transmission Depreciable Land Rights	\$12,440,601	0.00%	\$0
115	352.000	Transmission Structures and Imp.	\$7,580,519	1.75%	\$132,659
116	353.000	Transmission Station Equip	\$98,365,878	1.89%	\$1,859,115
117	353.000	Trans. Station Equip. Iatan Common	\$527,670	1.8900%	\$9,973
118	353.003	Transmission Station Equipment Common	\$441,352	1.8900%	\$8,342
119	354.000	Transmission Towers and Fixtures	\$322,150	2.18%	\$7,023
120	355.000	Transmission Poles and Fixtures	\$76,805,842	3.02%	\$2,319,536
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$331,168	3.0200%	\$10,001
122	356.000	Transmission Overhead Cond & Devices	\$49,198,810	2.42%	\$1,190,611
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$270,956	2.4200%	\$6,557
124	358.000	Transmission Underground Cond & Dev.	\$58,157	2.00%	\$1,163
125		TOTAL TRANSMISSION PLANT	\$248,599,990		\$5,544,980
126		RETIREMENTS WORK IN PROGRESS-TRANSMISSION			
127		Transmission-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
128		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	\$0		\$0
129		DISTRIBUTION PLANT			
130	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
131	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
132	360.020	Distribution Land Leased	\$22,128	0.00%	\$0
133	361.000	Distribution Structures & Improvements	\$8,435,117	1.75%	\$147,615
134	362.000	Distribution Station Equipment	\$113,531,849	2.20%	\$2,497,701
135	364.000	Distribution Poles, Tower, & Fixtures	\$142,137,882	3.73%	\$5,301,743
136	365.000	Distribution Overhead Conductor	\$101,685,622	2.32%	\$2,359,106
137	366.000	Distribution Underground Circuit	\$42,083,777	2.00%	\$841,676
138	367.000	Distribution Underground Conductors	\$104,919,684	2.30%	\$2,413,153
139	368.000	Distribution Line Transformers	\$154,902,286	3.29%	\$5,096,285
140	369.010	Distribution Services Overhead	\$15,526,358	3.50%	\$543,423
141	369.020	Distribution Services Underground	\$49,327,943	3.29%	\$1,622,889
142	370.000	Distribution Meters Electric	\$26,284,878	2.33%	\$612,438
143	370.010	Distribution Meters PURPA	\$2,028,983	6.25%	\$126,811
144	371.000	Distribution Cust Prem Install	\$14,967,132	4.14%	\$619,639
145	373.000	Distribution Street Light and Traffic Signal	\$31,200,158	3.9800%	\$1,241,766

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146		TOTAL DISTRIBUTION PLANT	\$812,242,440		\$23,424,245
147		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION			
148		Distribution-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
149		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	\$0		\$0
150		GENERAL PLANT			
151	389.000	General Land Electric	\$973,095	0.00%	\$0
152	390.000	General Structures & Improv. Electric	\$17,713,966	2.44%	\$432,221
153	391.000	General Office Furniture & Equipment	\$1,998,797	4.17%	\$83,350
154	391.020	General Office Furniture - Computer	\$2,027,441	12.50%	\$253,430
155	391.040	General Office Furniture - Software	\$547,233	11.11%	\$60,798
156	392.000	General Transportation Equip Autos	\$90,677	10.00%	\$9,068
157	392.010	General Transportation Equip Light Trucks	\$886,409	10.00%	\$88,641
158	392.020	General Trans Equip Heavy Trucks	\$6,423,099	7.50%	\$481,732
159	392.040	General Trans Equip Trailers	\$710,305	5.29%	\$37,575
160	392.050	General Trans Equip Medium Trucks	\$5,020,993	9.00%	\$451,889
161	393.000	General Stores Equipment	\$83,193	3.70%	\$3,078
162	394.000	General Tools Electric	\$4,206,419	3.68%	\$154,796
163	395.000	General Laboratory Equipment	\$2,241,320	3.43%	\$76,877
164	396.000	General Power Operated Equipment	\$3,712,637	4.07%	\$151,104
165	397.000	General Communication Equipment	\$13,341,725	3.70%	\$493,644
166	398.000	General Misc. Equipment	\$168,483	5.00%	\$8,424
167		TOTAL GENERAL PLANT	\$60,145,792		\$2,786,627
168		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT			
169		General Plant-Salvage & Removal-Retirements not classified.	\$0	0.0000%	\$0
170		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0
171		ECORP PLANT			
172	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$222,499	0.0000%	\$0
173	389.000	General Land Electric - Raytown	\$28,792	0.0000%	\$0
174	390.000	General Structures & Impr- Raytown	\$8,525,495	2.2200%	\$189,266
175	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
176	391.000	General Office Furn. & Equipment-Elec	\$991,380	4.1700%	\$41,341
177	391.000	General Office Furn. - Raytown	\$2,151,001	4.1700%	\$89,697
178	391.020	General Office Furniture-Computer-ECORP	\$4,892,580	12.5000%	\$611,573
179	391.020	General Office Furn. Comp. - Raytown	\$2,487,164	12.5000%	\$310,896
180	391.040	General Office Furniture Software	\$16,017,511	11.1100%	\$1,779,545
181	391.040	General Office Furn Software - Raytown	\$1,412,765	11.1100%	\$156,958

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182	392.020	General Trans. Heavy Trucks - Elec	\$0	0.0000%	\$0
183	392.040	General Trans. Trailers - Electric	\$0	0.0000%	\$0
184	393.000	General Stores Equipment- Electric	\$7,770	0.0000%	\$0
185	394.000	General Tools - Electric	\$17,702	3.5700%	\$632
186	395.000	General Laboratory Equipment - ECORP	\$0	0.0000%	\$0
187	396.000	General Power Operated Equip Electric	\$16,613	0.0000%	\$0
188	397.000	General Communication Equipment Elec	\$670,208	3.7000%	\$24,798
189	397.000	General Communication - Raytown	\$168,957	3.7000%	\$6,251
190	398.000	General Miscellaneous Equipment Elec	\$18,464	4.1700%	\$770
191	398.000	General Misc. Equip. - Raytown	\$36,719	4.1700%	\$1,531
192		TOTAL ECORP PLANT	\$37,665,620		\$3,213,258
193		UCU COMMON GENERAL PLANT			
194	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
195	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
196	390.051	Structures & Improvements Leased -UCU	\$0	0.0000%	\$0
197	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
198	391.020	Gen Office Furniture-Computer-UCU	\$0	0.0000%	\$0
199	391.040	Computer Software-UCU	\$0	0.0000%	\$0
200	391.050	Computer Software Developments-UCU	\$0	0.0000%	\$0
201	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
202	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
203	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	0.0000%	\$0
204	395.000	Lab Equipment-UCU	\$0	0.0000%	\$0
205	397.000	Communications Equipment-UCU	\$0	0.0000%	\$0
206	398.000	Miscellaneous Equipment-UCU	\$0	0.0000%	\$0
207		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
208		Total Depreciation	\$2,060,886,976		\$61,329,934

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1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$8,285	R-2	\$0	\$8,285	99.5130%	\$0	\$8,245
3	303.010	Miscellaneous Intangibles (Like 353)	\$9,563	R-3	\$0	\$9,563	99.5400%	\$0	\$9,519
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,106,472	R-4	-\$4,106,472	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$17,470	R-5	\$0	\$17,470	99.5400%	\$0	\$17,390
6		TOTAL PLANT INTANGIBLE	\$4,141,790		-\$4,106,472	\$35,318		\$0	\$35,154
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$27,819,613	R-11	\$0	\$27,819,613	99.5400%	\$0	\$27,691,643
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$89,183,972	R-12	\$0	\$89,183,972	99.5400%	\$0	\$88,773,726
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$338,185	R-13	\$0	\$338,185	99.5400%	\$0	\$336,629
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,347,832	R-14	\$0	\$33,347,832	99.5400%	\$0	\$33,194,432
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,303,144	R-15	\$0	\$11,303,144	99.5400%	\$0	\$11,251,150
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$476,232	R-16	\$0	\$476,232	99.5400%	\$0	\$474,041
17		TOTAL STEAM PRODUCTION - SIBLEY	\$162,468,978		\$0	\$162,468,978		\$0	\$161,721,621
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$369,944	\$369,944
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,004,679	R-20	\$0	\$16,004,679	99.5400%	\$1,319,294	\$17,250,351
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$44,233,151	R-21	\$0	\$44,233,151	99.5400%	\$0	\$44,029,679
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$726,925	R-22	\$0	\$726,925	99.5400%	\$0	\$723,581
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,228,412	R-23	\$0	\$8,228,412	99.5400%	\$0	\$8,190,561
24	315.000	Steam Prod Access Equip - Jeffrey	\$5,005,941	R-24	\$0	\$5,005,941	99.5400%	\$30,699	\$5,013,613
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$625,440	R-26	\$0	\$625,440	99.5400%	\$0	\$622,563
27		TOTAL STEAM PROD. JEFFREY	\$74,824,548		\$898,083	\$75,722,631		\$1,719,937	\$77,094,244
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	R-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$197,448	R-35	-\$122,193	\$75,255	99.5400%	\$0	\$74,909
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$548,445	R-36	-\$294,622	\$253,823	99.5400%	\$0	\$252,655
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$5,674	R-37	-\$2,159	\$3,515	99.5400%	\$0	\$3,499
38	315.000	Steam Prod Access Equip- Iatan Com	\$9,364	R-38	-\$1,395	\$7,969	99.5400%	\$0	\$7,932
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$760,931		-\$420,369	\$340,562		\$0	\$338,995
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$18,825	\$18,825	99.5400%	\$0	\$18,738
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$17,888	\$17,888	99.5400%	\$0	\$17,806
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$148,772	\$148,772	99.5400%	\$0	\$148,088
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$20,542	\$20,542	99.5400%	\$0	\$20,448
45	315.000	Steam Prod.-Accessory Equipment.-Iatan 2	\$0	R-45	\$7,242	\$7,242	99.5400%	\$0	\$7,209
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$829	\$829	99.5400%	\$0	\$825
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$214,098	\$214,098		\$0	\$213,114
48		TOTAL STEAM PRODUCTION	\$238,054,457		\$691,812	\$238,746,269		\$1,719,937	\$239,367,974
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$58,604	R-56	\$0	\$58,604	99.5400%	\$0	\$58,334
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$242,583	R-57	\$0	\$242,583	99.5400%	\$0	\$241,467
58	343.000	Other Prod. Prime Movers - Nevada	\$373,384	R-58	\$0	\$373,384	99.5400%	\$0	\$371,666
59	344.000	Other Prod. Generators Elec - Nevada	\$423,112	R-59	\$0	\$423,112	99.5400%	\$0	\$421,166
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$337,000	R-60	\$0	\$337,000	99.5400%	\$0	\$335,450
61		TOTAL OTHER PROD - NEVADA	\$1,434,683		\$0	\$1,434,683		\$0	\$1,428,083
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$465,410	R-64	\$0	\$465,410	99.5400%	\$0	\$463,269
65	342.000	Other Prod. Fuel Holders Elec - RG	\$136,122	R-65	\$0	\$136,122	99.5400%	\$0	\$135,496
66	343.000	Other Prod. Prime Movers - RG	\$2,030,983	R-66	\$0	\$2,030,983	99.5400%	\$0	\$2,021,640
67	344.000	Other Prod. Generators Elec - RG	\$4,674,408	R-67	\$0	\$4,674,408	99.5400%	\$0	\$4,652,906
68	345.000	Other Prod. Access. Elec Eq - RG	\$879,775	R-68	\$0	\$879,775	99.5400%	\$0	\$875,728
69	346.000	Other Prod. Misc Plt Eq - RG	\$1,468	R-69	\$0	\$1,468	99.5400%	\$0	\$1,461
70		TOTAL OTHER PROD - RALPH GREEN	\$8,188,166		\$0	\$8,188,166		\$0	\$8,150,500
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$640,002	R-73	\$0	\$640,002	99.5400%	\$0	\$637,058
74	342.000	Other Prod. Fuel Holders - GW	\$1,382,240	R-74	\$0	\$1,382,240	99.5400%	\$0	\$1,375,882
75	343.000	Other Prod. Prime Movers - GW	\$8,520,211	R-75	\$0	\$8,520,211	99.5400%	\$0	\$8,481,018
76	344.000	Other Prod. Generators - GW	\$3,335,013	R-76	\$0	\$3,335,013	99.5400%	\$0	\$3,319,672
77	345.000	Other Prod. Access Eq - GW	\$2,178,742	R-77	\$0	\$2,178,742	99.5400%	\$0	\$2,168,720
78	346.000	Other Prod. Misc Pwr Plt - GW	\$15	R-78	\$0	\$15	99.5400%	\$0	\$15
79		TOTAL OTHER PROD GREENWOOD	\$16,056,223		\$0	\$16,056,223		\$0	\$15,982,365
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$810,498	R-82	\$0	\$810,498	99.5400%	\$0	\$806,770
83	342.000	Other Prod. Fuel Holders - SH	\$634,949	R-83	\$0	\$634,949	99.5400%	\$0	\$632,028
84	343.000	Other Prod. Prime Movers - SH	\$15,201,947	R-84	\$0	\$15,201,947	99.5400%	\$0	\$15,132,018
85	344.000	Other Prod. Generators - SH	\$3,228,385	R-85	\$0	\$3,228,385	99.5400%	\$0	\$3,213,534
86	345.000	Other Prod. Access Elec Eq - SH	\$2,159,258	R-86	\$0	\$2,159,258	99.5400%	\$0	\$2,149,325
87	346.000	Other Prod. Misc Pwr Plt - SH	\$19,889	R-87	\$0	\$19,889	99.5400%	\$0	\$19,798
88		TOTAL OTHER PROD SOUTH HARPER	\$22,054,926		\$0	\$22,054,926		\$0	\$21,953,473
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	99.5400%	\$0	\$384,308
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	\$0	\$333,393
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	\$0	\$8,024,884
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	\$0	\$1,719,691
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	\$0	\$1,189,605
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	99.5400%	\$0	\$8,423
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		\$0	\$11,660,304
98		OTHER PROD - CROSSROADS							
99	340.000	Other Production Land - Crossroads	\$0	R-99	\$0	\$0	99.5400%	\$0	\$0
100	341.000	Other Prod. Structures - Crossroads	\$993,469	R-100	-\$993,469	\$0	99.5400%	\$0	\$0
101	342.000	Other Prod. Fuel Holders - Crossroads	\$515,430	R-101	-\$515,430	\$0	99.5400%	\$0	\$0
102	343.000	Other Prod. Prime Movers - Crossroads	\$20,130,704	R-102	-\$20,130,704	\$0	99.5400%	\$0	\$0
103	344.000	Other Prod. Generators - Crossroads	\$4,767,341	R-103	-\$4,767,341	\$0	99.5400%	\$0	\$0
104	345.000	Other Prod. Access Elec Eq - Crossroads	\$2,242,385	R-104	-\$2,242,385	\$0	99.5400%	\$0	\$0
105	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$1,010,680	R-105	-\$1,010,680	\$0	99.5400%	\$0	\$0
106		TOTAL OTHER PROD - CROSSROADS	\$29,660,009		-\$29,660,009	\$0		\$0	\$0
107		TOTAL OTHER PRODUCTION	\$77,394,007		-\$17,945,820	\$59,448,187		\$0	\$59,174,725
108		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
109		Production- Salvage & Removal Retirements not classified.	-\$2,617,715	R-109	\$0	-\$2,617,715	99.5400%	\$0	-\$2,605,674

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110		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$2,617,715		\$0	-\$2,617,715		\$0	-\$2,605,674
111		TOTAL PRODUCTION PLANT	\$312,830,749		-\$17,254,008	\$295,576,741		\$1,719,937	\$295,937,025
112		TRANSMISSION PLANT							
113	350.000	Transmission Land Electric	\$0	R-113	\$0	\$0	99.5400%	\$0	\$0
114	350.040	Transmission Depreciable Land Rights	\$2,964,063	R-114	\$0	\$2,964,063	99.5400%	\$0	\$2,950,428
115	352.000	Transmission Structures and Imp.	\$1,723,271	R-115	\$0	\$1,723,271	99.5400%	\$0	\$1,715,344
116	353.000	Transmission Station Equip	\$32,944,244	R-116	-\$706,801	\$32,237,443	99.5400%	\$0	\$32,089,151
117	353.000	Trans. Station Equip. Iatan Common	\$11,460	R-117	-\$9,616	\$1,844	99.5400%	\$0	\$1,836
118	353.003	Transmission Station Equipment Common	\$0	R-118	\$0	\$0	99.5400%	\$0	\$0
119	354.000	Transmission Towers and Fixtures	\$312,123	R-119	\$0	\$312,123	99.5400%	\$0	\$310,687
120	355.000	Transmission Poles and Fixtures	\$24,431,599	R-120	\$0	\$24,431,599	99.5400%	\$0	\$24,319,214
121	355.000	Trans. Poles & Fixtures - Iatan Common	\$5,535	R-121	-\$1,523	\$4,012	99.5400%	\$0	\$3,994
122	356.000	Transmission Overhead Cond & Devices	\$22,371,389	R-122	\$0	\$22,371,389	99.5400%	\$0	\$22,268,481
123	356.000	Trans. OH Cond. & Dev.- Iatan Common	\$4,408	R-123	-\$1,809	\$2,599	99.5400%	\$0	\$2,587
124	358.000	Transmission Underground Cond & Dev.	\$50,438	R-124	\$0	\$50,438	99.5400%	\$0	\$50,206
125		TOTAL TRANSMISSION PLANT	\$84,818,530		-\$719,749	\$84,098,781		\$0	\$83,711,928
126		RETIREMENTS WORK IN PROGRESS-TRANSMISSION							
127		Transmission-Salvage & Removal-Retirements not classified	-\$772,892	R-127	\$0	-\$772,892	99.5400%	\$0	-\$769,337
128		TOTAL RETIREMENTS WORK IN PROGRESS-TRANSMISSION	-\$772,892		\$0	-\$772,892		\$0	-\$769,337
129		DISTRIBUTION PLANT							
130	360.000	Distribution Land Electric	\$0	R-130	\$0	\$0	99.5520%	\$0	\$0
131	360.010	Distribution Depreciable Land Rights	\$0	R-131	\$0	\$0	99.5520%	\$0	\$0
132	360.020	Distribution Land Leased	\$5,276	R-132	\$0	\$5,276	99.5520%	\$0	\$5,252
133	361.000	Distribution Structures & Improvements	\$1,950,636	R-133	\$0	\$1,950,636	99.5520%	\$0	\$1,941,897
134	362.000	Distribution Station Equipment	\$30,883,463	R-134	\$0	\$30,883,463	99.5520%	\$0	\$30,745,105
135	364.000	Distribution Poles, Tower, & Fixtures	\$72,014,108	R-135	\$0	\$72,014,108	99.5520%	\$0	\$71,691,485
136	365.000	Distribution Overhead Conductor	\$31,788,768	R-136	\$0	\$31,788,768	99.5520%	\$0	\$31,646,354
137	366.000	Distribution Underground Circuit	\$8,292,020	R-137	\$0	\$8,292,020	99.5520%	\$0	\$8,254,872
138	367.000	Distribution Underground Conductors	\$32,905,637	R-138	\$0	\$32,905,637	99.5520%	\$0	\$32,758,220
139	368.000	Distribution Line Transformers	\$59,964,285	R-139	\$0	\$59,964,285	99.5520%	\$0	\$59,695,645
140	369.010	Distribution Services Overhead	\$12,535,539	R-140	\$0	\$12,535,539	99.5520%	\$0	\$12,479,380
141	369.020	Distribution Services Underground	\$26,173,767	R-141	\$0	\$26,173,767	99.5520%	\$0	\$26,056,509
142	370.000	Distribution Meters Electric	\$13,238,666	R-142	\$0	\$13,238,666	99.5520%	\$0	\$13,179,357
143	370.010	Distribution Meters PURPA	\$2,488,923	R-143	\$0	\$2,488,923	99.5520%	\$0	\$2,477,773
144	371.000	Distribution Cust Prem Install	\$9,280,885	R-144	\$0	\$9,280,885	99.5520%	\$0	\$9,239,307
145	373.000	Distribution Street Light and Traffic Signal	\$9,550,230	R-145	\$0	\$9,550,230	99.5520%	\$0	\$9,507,445
146		TOTAL DISTRIBUTION PLANT	\$311,072,203		\$0	\$311,072,203		\$0	\$309,678,601
147		RETIREMENTS WORK IN PROGRESS-DISTRIBUTION							
148		Distribution-Salvage & Removal-Retirements not classified	-\$3,070,586	R-148	\$0	-\$3,070,586	99.5520%	\$0	-\$3,056,830
149		TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIBUTION	-\$3,070,586		\$0	-\$3,070,586		\$0	-\$3,056,830
150		GENERAL PLANT							
151	389.000	General Land Electric	\$0	R-151	\$0	\$0	99.5450%	\$0	\$0
152	390.000	General Structures & Improv. Electric	\$3,008,388	R-152	\$0	\$3,008,388	99.5450%	\$0	\$2,994,700
153	391.000	General Office Furniture & Equipment	\$1,513,696	R-153	-\$3,083	\$1,510,613	99.5450%	\$0	\$1,503,740
154	391.020	General Office Furniture - Computer	\$546,304	R-154	\$0	\$546,304	99.5450%	\$0	\$543,818
155	391.040	General Office Furniture - Software	\$166,819	R-155	\$0	\$166,819	99.5450%	\$0	\$166,060
156	392.000	General Transportation Equip Autos	\$91,091	R-156	\$0	\$91,091	99.5450%	\$0	\$90,677
157	392.010	General Transportation Equip Light Trucks	\$708,304	R-157	\$0	\$708,304	99.5450%	\$0	\$705,081
158	392.020	General Trans Equip Heavy Trucks	\$1,191,506	R-158	\$0	\$1,191,506	99.5450%	\$0	\$1,186,085
159	392.040	General Trans Equip Trailers	\$711,587	R-159	\$0	\$711,587	99.5450%	\$0	\$708,349
160	392.050	General Trans Equip Medium Trucks	\$1,168,729	R-160	\$0	\$1,168,729	99.5450%	\$0	\$1,163,411
161	393.000	General Stores Equipment	\$78,191	R-161	\$0	\$78,191	99.5450%	\$0	\$77,835
162	394.000	General Tools Electric	\$3,264,446	R-162	\$0	\$3,264,446	99.5450%	\$0	\$3,249,593
163	395.000	General Laboratory Equipment	\$1,536,079	R-163	\$0	\$1,536,079	99.5450%	\$0	\$1,529,090
164	396.000	General Power Operated Equipment	\$1,690,685	R-164	\$0	\$1,690,685	99.5450%	\$0	\$1,682,992
165	397.000	General Communication Equipment	\$8,206,600	R-165	\$0	\$8,206,600	99.5450%	\$0	\$8,169,260

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166	398.000	General Misc. Equipment	-\$80,580	R-166	\$0	-\$80,580	99.5450%	\$0	-\$80,213
167		TOTAL GENERAL PLANT	\$23,801,845		-\$3,083	\$23,798,762		\$0	\$23,690,478
168		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT							
169		General Plant-Salvage & Removal- Retirements not classified.	\$180,674	R-169	\$0	\$180,674	99.5450%	\$0	\$179,852
170		TOTAL RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT	\$180,674		\$0	\$180,674		\$0	\$179,852
171		ECORP PLANT							
172	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$37,253	R-172	\$0	\$37,253	99.5450%	\$0	\$37,083
173	389.000	General Land Electric - Raytown	\$0	R-173	\$0	\$0	99.5450%	\$0	\$0
174	390.000	General Structures & Impr- Raytown	-\$343,817	R-174	\$0	-\$343,817	99.5450%	\$0	-\$342,253
175	390.050	General Struct. Leasehold Improvements	\$0	R-175	\$0	\$0	99.5450%	\$0	\$0
176	391.000	General Office Furn. & Equipment-Elec	\$101,204	R-176	\$0	\$101,204	99.5450%	\$0	\$100,744
177	391.000	General Office Furn. - Raytown	\$228,535	R-177	\$0	\$228,535	99.5450%	\$0	\$227,495
178	391.020	General Office Furniture-Computer-ECORP	\$3,775,228	R-178	\$0	\$3,775,228	99.5450%	\$0	\$3,758,051
179	391.020	General Office Furn. Comp. - Raytown	\$2,138,690	R-179	\$0	\$2,138,690	99.5450%	\$0	\$2,128,959
180	391.040	General Office Furniture Software	\$8,589,141	R-180	\$0	\$8,589,141	99.5450%	\$0	\$8,550,060
181	391.040	General Office Furn Software - Raytown	\$755,739	R-181	\$0	\$755,739	99.5450%	\$0	\$752,300
182	392.020	General Trans. Heavy Trucks - Elec	\$0	R-182	\$0	\$0	99.5450%	\$0	\$0
183	392.040	General Trans. Trailers - Electric	\$0	R-183	\$0	\$0	99.5450%	\$0	\$0
184	393.000	General Stores Equipment- Electric	\$7,950	R-184	\$0	\$7,950	99.5450%	\$0	\$7,914
185	394.000	General Tools - Electric	\$18,576	R-185	\$0	\$18,576	99.5450%	\$0	\$18,491
186	395.000	General Laboratory Equipment - ECORP	\$0	R-186	\$0	\$0	99.5450%	\$0	\$0
187	396.000	General Power Operated Equip Electric	\$17,617	R-187	\$0	\$17,617	99.5450%	\$0	\$17,537
188	397.000	General Communication Equipment Elec	-\$449,618	R-188	\$0	-\$449,618	99.5450%	\$0	-\$447,572
189	397.000	General Communication - Raytown	-\$75,954	R-189	\$0	-\$75,954	99.5450%	\$0	-\$75,608
190	398.000	General Miscellaneous Equipment Elec	\$18,548	R-190	\$0	\$18,548	99.5450%	\$0	\$18,464
191	398.000	General Misc. Equip. - Raytown	\$35,154	R-191	\$0	\$35,154	99.5450%	\$0	\$34,994
192		TOTAL ECORP PLANT	\$14,854,246		\$0	\$14,854,246		\$0	\$14,786,659
193		UCU COMMON GENERAL PLANT							
194	389.000	Land & Land Rights-UCU	\$0	R-194	\$0	\$0	99.5450%	\$0	\$0
195	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-195	\$0	-\$29,925	99.5450%	\$0	-\$29,789
196	390.051	Structures & Improvements Leased -UCU	-\$15,254	R-196	\$0	-\$15,254	99.5450%	\$0	-\$15,185
197	391.000	Gen Office Furniture & Equipment	-\$228,633	R-197	\$0	-\$228,633	99.5450%	\$0	-\$227,593
198	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-198	\$0	-\$5,248,745	99.5450%	\$0	-\$5,224,863
199	391.040	Computer Software-UCU	-\$4,830,588	R-199	\$0	-\$4,830,588	99.5450%	\$0	-\$4,808,609
200	391.050	Computer Software Developments-UCU	-\$2,111,548	R-200	\$0	-\$2,111,548	99.5450%	\$0	-\$2,101,940
201	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-201	\$0	-\$158	99.5450%	\$0	-\$157
202	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-202	\$0	-\$1,403	99.5450%	\$0	-\$1,397
203	394.000	Tools, Shop, and Garage Equipment-UCU	-\$15,220	R-203	\$0	-\$15,220	99.5450%	\$0	-\$15,151
204	395.000	Lab Equipment-UCU	-\$10,810	R-204	\$0	-\$10,810	99.5450%	\$0	-\$10,761
205	397.000	Communications Equipment-UCU	-\$1,511,306	R-205	\$0	-\$1,511,306	99.5450%	\$0	-\$1,504,430
206	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-206	\$0	-\$72,431	99.5450%	\$0	-\$72,101
207		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,011,976
208		TOTAL DEPRECIATION RESERVE	\$733,780,538		-\$22,083,312	\$711,697,226		\$1,719,937	\$710,181,554

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R-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$4,106,472		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,106,472		\$0	
R-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$369,944
	1. To include reserve for JEC Common (Majors)		\$0		\$369,944	
R-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$1,319,294
	1. To include reserve for JEC Common (Majors)		\$0		\$1,319,294	
R-24	Steam Prod Access Equip - Jeffrey	315.000		\$0		\$30,699
	1. To include reserve for JEC Common (Majors)		\$0		\$30,699	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-35	Steam Prod. Struct. - Iatan Common	311.000		-\$122,193		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$197,448		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$75,255		\$0	
R-36	Steam Prod. Boiler Equip. - Iatan Comm	312.000		-\$294,622		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$548,445		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$253,823		\$0	

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R-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$2,159		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,674		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$3,515		\$0	
R-38	Steam Prod Access Equip- Iatan Com	315.000		-\$1,395		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$9,364		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Majors)		\$7,969		\$0	
R-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$18,825		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$18,825		\$0	
R-42	Steam Production-Structures-Iatan 2	311.000		\$17,888		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$17,888		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$148,772		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$148,772		\$0	
R-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$20,542		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$20,542		\$0	
R-45	Steam Prod.-Accessory Equipment.- Iatan 2	315.000		\$7,242		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$7,242		\$0	
R-46	Steam Production-Misc Power Plant Equipmer	316.000		\$829		\$0

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	1. To include 53MW allocation of latan 2 Reserve (Majors)		\$829		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
R-94	Other Prod. Generators	344.000		\$1,727,638		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		\$0
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
R-100	Other Prod. Structures - Crossroads	341.000		-\$993,469		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$993,469		\$0	
R-101	Other Prod. Fuel Holders - Crossroads	342.000		-\$515,430		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$515,430		\$0	

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R-102	Other Prod. Prime Movers - Crossroads	343.000		-\$20,130,704		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$20,130,704		\$0	
R-103	Other Prod. Generators - Crossroads	344.000		-\$4,767,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,767,341		\$0	
R-104	Other Prod. Access Elec Eq - Crossroads	345.000		-\$2,242,385		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$2,242,385		\$0	
R-105	Other Prod. Misc Pwr Plt - Crossroads	346.000		-\$1,010,680		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$1,010,680		\$0	
R-116	Transmission Station Equip	353.000		-\$706,801		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
R-117	Trans. Station Equip. Iatan Common	353.000		-\$9,616		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$1,844		\$0	
R-121	Trans. Poles & Fixtures - Iatan Common	355.000		-\$1,523		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$4,012		\$0	

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6/30/2010 Update - True Up 12/31/2010
Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-123	Trans. OH Cond. & Dev.- Iatan Common	356.000		-\$1,809		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$4,408		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$2,599		\$0	
R-153	General Office Furniture & Equipment	391.000		-\$3,083		\$0
	1. To remove Crossroads Reserve (Hyneman)		-\$3,083		\$0	
Total Reserve Adjustments				-\$22,083,312		\$1,719,937

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$22,832,326	24.45	13.85	10.60	0.029041	\$663,074
3	Federal, State & City Income Tax Withheld	\$9,166,305	24.45	13.63	10.82	0.029644	\$271,726
4	Other Employee Withholdings	\$7,741,557	24.45	13.77	10.68	0.029260	\$226,518
5	FICA Taxes Withheld-Employee	\$3,457,406	24.45	13.77	10.68	0.029260	\$101,164
6	Sibley - Coal & Freight	\$65,046,600	24.45	17.39	7.06	0.019342	\$1,258,131
7	Jeffrey-Coal	\$20,189,780	24.45	16.64	7.81	0.021397	\$432,001
8	Accrued Vacation	\$2,652,350	24.45	344.83	-320.38	-0.877753	-\$2,328,108
9	Iatan-Coal	\$519,915	24.45	43.68	-19.23	-0.052685	-\$27,392
10	Fuel - Purchased Gas	\$16,197,190	24.45	39.83	-15.38	-0.042137	-\$682,501
11	Fuel - Purchased Oil	\$7,121	24.45	39.83	-15.38	-0.042137	-\$300
12	Purchased Power	\$48,396,487	24.45	34.50	-10.05	-0.027534	-\$1,332,549
13	Injuries and Damages	\$273,936	24.45	44.27	-19.82	-0.054301	-\$14,875
14	Lake Road-Coal	\$6,548,632	24.45	20.02	4.43	0.012137	\$79,481
15	Pension Fund Payments	\$7,945,506	24.45	51.74	-27.29	-0.074767	-\$594,062
16	OPEB's	\$1,133,876	24.45	178.44	-153.99	-0.421890	-\$478,371
17	Cash Vouchers	\$138,884,289	24.45	30.00	-5.55	-0.015205	-\$2,111,736
18	TOTAL OPERATION AND MAINT. EXPENSE	\$350,993,276					-\$4,537,799
19	TAXES						
20	FICA - Employer Portion	\$3,457,406	24.45	16.50	7.95	0.021781	\$75,306
21	Federal/State Unemployment Taxes	\$167,487	24.45	75.88	-51.43	-0.140904	-\$23,600
22	MO Gross Receipts Taxes- 6%	\$3,491,316	7.25	68.29	-61.04	-0.167233	-\$583,863
23	MO Gross Receipts Taxes- 4%	\$1,193,688	7.25	36.60	-29.35	-0.080411	-\$95,986
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	7.25	45.92	-38.67	-0.105945	-\$2,323,763
25	Corporate Franchise	\$822,703	24.45	-77.50	101.95	0.279315	\$229,793
26	Property Tax	\$11,425,089	24.25	188.36	-164.11	-0.449604	-\$5,136,766
27	TOTAL TAXES	\$42,491,365					-\$7,858,879
28	OTHER EXPENSES						
29	Sales Taxes	\$12,456,941	7.25	22.00	-14.75	-0.040411	-\$503,397
30	TOTAL OTHER EXPENSES	\$12,456,941					-\$503,397
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$12,900,075
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$6,572,370	24.45	45.63	-21.18	-0.058027	-\$381,375
34	State Tax Offset	\$1,032,801	24.45	45.63	-21.18	-0.058027	-\$59,930
35	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
36	Interest Expense Offset	\$42,241,403	24.45	86.55	-62.10	-0.170137	-\$7,186,826
37	TOTAL OFFSET FROM RATE BASE	\$49,846,574					-\$7,628,131
38	TOTAL CASH WORKING CAPITAL REQUIRED						\$20,528,206