Exhibit No.:
Issues: Depreciation, Revenue Comparison, Incentive Compensation, Natural Gas Price & Income Taxes
Witness: John W. McKinney
Sponsoring Party: Missouri Public Service
Case No.: ER-2001-672

Before the Public Service Commission
of the State of Missouri

Rebuttal Testimony

of

John W. McKinney

TABLE OF CONTENTS

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI
REBUTTAL TESTIMONY OF JOHN W. MCKINNEY
ON BEHALF OF MISSOURI PUBLIC SERVICE,
A DIVISION OF UTILICORP UNITED INC.
CASE NO. ER-2001-672

INTRODUCTION

Q. Please state your name.

A. My name is John W. McKinney.

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

A. I am employed by UtiliCorp United Inc. ("UtiliCorp") as Vice President-Regulatory Services.

Q. Please state your business address.

A. My business address is 10700 East 350 Highway, Kansas City, Missouri 64138.

Q. What is the purpose of your rebuttal testimony?

A. I will be addressing a number of issues in my rebuttal testimony. First, I will provide the Missouri Public Service Commission ("Commission") with UtiliCorp's position regarding the change in depreciation rates recommended by Missouri Public Service Commission Staff's ("Staff") witness Jolie L. Mathis. Secondly, I will comment on the rate comparison offered by Staff witness Phillip K. Williams. My rebuttal testimony will explain UtiliCorp Incentive Compensation policy as a rebuttal to Staff witness Graham A Vesely. I will also rebut the testimonies of the Staff witness V. William Harris, OPC witness James A Busch, and SIEUA witness Maurice Brubaker propose pricing methodologies for natural-gas fuel. Finally, I will provide rebuttal

testimony regarding the calculation of income taxes presented by the Staff witness Steve M. Traxler.

Depreciation Rates

Q. Have you reviewed the testimony and schedules sponsored by Staff witness Mathis?

A. Yes I have.

Q. Within UtiliCorp's organization, which group has responsibility for overseeing all depreciation studies?

A. It is basically a joint operation between Accounting and Regulatory Services. However, Regulatory Services has final responsibility. Within Regulatory Services, I have responsibility for all electric depreciation studies.

Q. Have you ever testified before the Commission in relation to depreciation studies or the need for changes in depreciation rates or caused to be filed new depreciation rates with the Commission?

A. Yes. In Missouri Public Service's last rate case, Case No. ER-97-394, I prepared the final depreciation rates that were filed May 1, 1998 and approved by the Commission in its Depreciation Order dated August 4, 1998.

Q. Did UtiliCorp include as part of its filing in this case, ER-2001-672, a request for a change in depreciation rates for its Missouri Public Service division ("MPS")?

A. No.

Q. Why not?

A. UtiliCorp did not plan a depreciation study for Missouri Public Service until 2002. This is the date the depreciation study is due to be filed with the Commission as

required by Commission Rule 4 CSR 240-20.030. Resources were not allocated to perform a depreciation study for Missouri at this time.

Q. You mentioned Commission Rule 4 CSR 240-20.030, please explain what the requirements of that rule are.

A. Commission Rule CSR 240-20-030 states, in part, that:

> (B) "An electrical corporation shall submit its depreciation study, data base and property unit catalog on the following occasions:" . . .
>
> "3. Before five (5) years have elapsed since the last time the commission's staff received a depreciation study, data base and property unit catalog from the utility."

Q. When was the last time the Commission Staff received a depreciation study, database and property unit catalog from UtiliCorp?

A. UtiliCorp provided this information to the Staff in 1997.

Q. You stated earlier that UtiliCorp had planned to file a new depreciation study, data base and property unit catalog with the Staff in 2002 in accordance with the Commission's rules, is that correct?

A. Yes.

Q. Does UtiliCorp prepare the depreciation studies it files with various commissions or does it retain outside experts to assist with this work?

A. UtiliCorp retains outside consultants to complete the actual studies.

Q. Staff Witness Mathis indicated in her direct testimony that UtiliCorp did not provide the information the Staff requested in a data request in the format the Staff desired. Is this correct?

A. That is correct. UtiliCorp has installed a new property accounting system and that system does not have the capability to present the data in the specific format the Staff desires. UtiliCorp ensured that the new system would allow UtiliCorp to file all data as required by the Commission Rule 4 CSR 240-20.030. The specific format, (the "Gannet Fleming" format) the Staff is requesting is not required by the Commission's rule and UtiliCorp's property accounting system cannot develop and present the data as request by the Staff.

Q. What is the Gannet Fleming format?

A. The Gannet Fleming format is a format developed by a private firm that has been obtained by the Staff for their use in performing depreciation studies. There are other formats available for similar use.

Q. What specific information is required by the Commission's rule?

A. The Commission's rule requires the following information:

"(5) Each electrical corporation subject to the commission's jurisdiction shall submit a depreciation study, data base and property unit catalog to the manager of the commission's energy department and to the Office of the Public Counsel, as required by the terms of subsection (5)(B).

(A) The depreciation study, data base and property unit catalog shall be compiled as follows:

1. The study shall reflect the average life and remaining life of each primary plant account or subaccount;

2. The data base shall consist of dollar amounts, by plant account or subaccount, representing—

A. Annual dollar additions and dollar retirements by vintage year and year retired, beginning with the earliest year of available data;

B. Reserve for depreciation;

C. Surviving plant balance as of the study date; and

D. Estimated date of final retirement and surviving dollar investment for each warehouse, electric generating facility, combustion turbine, general office building or other large structure; and

3. The property unit catalog shall contain a description of each retirement unit used by the company".

Q. Is there any mention in the Commission rule of providing the information in the specific format requested by the Staff?

A. No.

Q. Staff witness Jolie indicates in her testimony that Company programmers could make these changes as simply as changing all number 7's to number 3's. Would you agree with this statement?

A. No. Complicating this issue is the fact that the depreciation study database in maintained in two accounting systems. The two systems are the result of the implementation of a new asset system in 1998. Depreciation data from 1961 to 1997 was maintained in the old asset system. Data from 1998 through 2000 is maintained in the new asset system. Depreciation data in the old asset system was not readily available because the data is stored at an offsite facility and UtiliCorp had not planned on preparing a depreciation study until the year 2002 in compliance with the Commission's rule. This required time for Information Technology and Accounting personnel to locate the program, review program coding, run jobs related to the program, print and review the output caused this information to be delayed in being delivered to the Staff.

Converting the data to Gannet Fleming format from the two different assets systems would require three computer programs as the plant data in the two asset systems use different field names and record definitions. Converting data for 1961 through 1997 to the Gannet Fleming format would require reviewing program logic of the old database program, developing a process and programming the process. Once the process has been programmed, it would then need to be tested both by Information Technology and Accounting. Converting data for the years 1998 through 2000 would require a second program to be developed which does not exist at this time. A third program would then need to be written to combine data from the two accounting systems.

As I have stated earlier, employee resources were not allocated to perform a depreciation study for Missouri. Both accounting and Information Technology resources were devoted full time to other projects such as depreciation studies in other states and upgrading other accounting systems. This conversion required all available Information Technology resources. Also personnel were working overtime on this project. The upgrade was completed in late November of 2001.

Q. Does UtiliCorp prepare the data in a special format for the consultants that assist UtiliCorp in preparing depreciation studies?

A. No. UtiliCorp forwards the data to its consultant in the same format provided the Staff.

Q. Did UtiliCorp object to the Staff's data request that specified the data be provided in the Gannett-Fleming format?

A. Yes. Staff witness Mathis indicated so in her direct testimony.

Q. Have you reviewed other Report and Orders addressing this Commission's decisions regarding the area of depreciation?

A. Yes. I have reviewed the most recent Report and Orders relating to The Empire District Electric Co., Laclede Gas Co. and the St. Louis County Water Co. and can say that I am familiar with this Commission's recent decisions regarding this issue.

Q. Has the Commission's recent decisions regarding depreciation resulted in a major change in the handling of this issue?

A. Yes. Until recently, the Commission and its Staff had treated depreciation in the same fashion as the large majority of other state commissions. The methods used in

Missouri allowed investors a reasonable time period for the return of their investment and provided for the removal of those assets when they were no longer providing service to the customers of the utility. The concepts recently used by the Staff and accepted by the Commission have greatly extended the period of time investors must wait to have their investments returned and have put at risk the actual recovery of the cost to remove assets when required.

Q. What in your opinion has facilitated this recent change in the handling of depreciation?

A. I am not aware of a formal statement by the Staff or the Commission. However, the new concepts being used causes the rates of the utilities to be greatly reduced and does help reach the Commission's position to improve Missouri's position in relation to national average for having the least cost average rate per kwh.

Q. Do you have any concerns about the information provided to the Commission by Staff witness Mathis in her direct testimony?

A. Yes. On page 2 of Staff witness Mathis' direct testimony, she states that the current depreciation rates now in effect for Missouri Public Service were last ordered in Case No. ER-97-394 on March 6, 1998, effective March 18, 1998. While I agree this is the most recent case where the depreciation issue was heard, the Depreciation Order was not issued by the Commission until August 4, 1998, effective April 17, 1998. I have attached as Schedule JWM-1 this Commission's Depreciation Order with the approved rates attached.

Q. Are there other items that you disagree with or believe need to be clarified?

A. Yes. On Staff witness Mathis' Schedule 3-1 and Schedule 3-2, the schedule contains 3 columns that are headed by the title "Ordered". The rates and lives that are contained within these columns for the "Production-Steam" and the "Production Plant-Other" are clearly not the ones approved by the Commission in the Depreciation Order relating to Case No. ER-97-394.

Q. Were you able to determine the source for the rates Staff witness states are the rates contained on Schedule 3-1 and Schedule 3-2 in the columns headed by the term "Ordered"?

A. Yes. I believe these are the rates recommended by the Staff, in Case No. ER-97-394, for the "Production-Steam" and the "Production Plant-Other" plant accounts. The depreciation study was completed and testified to by Mr. Guy C. Gilbert, P.E., P.G., who at the time of his testimony was an engineer in the Depreciation Department of the Commission.

Q. Did the Commission in its Depreciation Order approve the rates as recommended by Staff witness Gilbert in Case No. ER-97-394?

A. No. On page 24 of the Report and Order relating to Case No. ER-97-394, the Commission stated, "The Commission does not find competent and substantial evidence to adopt the position of the Staff. The Commission finds that the Staff has failed to prove that its proposed retirement dates are reliable. The Commission finds that the service lives for the above-stated generation facilities are established as proposed by UtiliCorp."

Q. Should the Commission rely upon the spreadsheet presented by Staff witness Mathis in reaching its decision in this case?

A. No. The information represented in the "Ordered" column of Schedule 3-1 and 3-2 are not and have never been Approved or Ordered by this Commission.

Q. Did Staff witness Mathis offer any changes in the depreciation rates to be used for UtiliCorp's Common General Plant?

A. No. The Staff only recommended changes in rates for Production-Steam, Production Plant-Other, Transmission Plant, Distribution Plant, General Plant and General Common Plant. No changes were recommended for UtiliCorp's Common General Plant.

Q. What other items in Staff witness Mathis' testimony cause you some confusion?

A. Staff witness Mathis states other companies provide the Staff with the depreciation data in the requested format, "The Gannett-Fleming format" and implies that UtiliCorp is the only utility that does not provide the information as requested. My confusion comes from the Staff's brief in Case No. ER-2001-299, The Empire District Electric Company's ("Empire") rate case, where the Staff requested that Empire be ordered by this Commission to supply the depreciation data in the Gannett-Fleming format. If all the companies, as Staff witness Mathis states, are complying with the Staff's request, I do not understand the need to request this Commission to order one Empire to supply the information in a requested format. Not only did Empire apparently not supply the information in the Gannett-Fleming format, the Commission did not order such result.

Q. Why is this new concept, the removal of net salvage from the depreciation rates, as recommended by Staff witness, of such great importance to UtiliCorp and to the utility industry?

A. During the test year, approximately 66% of Missouri Public Service's internally generated funds were from depreciation funds. If this level of internally generated funds is to be lowered as recommended by the Staff, UtiliCorp will have to obtain the funds from external sources at a much higher cost, which in turn will cause rates to our customers to eventually be higher. The ability of a utility to obtain a large percentage of the funds it needs to fund construction and daily operation from depreciation reduces the level of borrowed funds the utility must obtain.

Q. Why wouldn't a utility be able to obtain the additional funds it needs from the equity market by selling additional common stock to raise the funds it needs?

A. Most investors in utility (energy stocks) stocks are very careful to ensure they invest in companies operating in jurisdictions that enable them to earn a reasonable return and return invested capital to them over a reasonable period. Investors also review a utility's cash flow position, as this is a great indicator of the financial strength of the utility. Policies that lower the return the investors may earn on their investment, delay for a significant period the time when the invested capital is returned and put at risk the recovery of the investment make obtaining equity injections more difficult. Current Missouri regulatory policies are doing this.

Q. Would you explain why you believe removal of net salvage from the depreciation rates, as sponsored by Staff witness Mathis, increases the risk to investors of public utilities?

A. Yes. The investors of the public utilities in Missouri have invested billions of dollars in public utility common stock, which in turn was used to construct various utility assets to serve the utility customers in this state. The removal of net salvage from the depreciation rates offered by the Staff requires the investors to put up even more money for the same assets. By removing the net salvage component from the depreciation rates as recommended by the Staff, the investors of the utilities will be required to invest even more money to cover this cost as it is incurred. For the investors of electric utilities, the possibility of being required to invest additional capital to cover the huge amounts to remove a power station at some time in the future, is not a pleasant forecast. Removing the net salvage component from the depreciation rates requires investors to fund the construction of the assets when originally placed in service, wait an extended period of time to recover that investment and then invest even more capital to remove the asset from service.

Q. Doesn't removing the net salvage component from the depreciation rates allow the utility to recover the actual net salvage as incurred by the utility?

A. No. The Staff "Net-Salvage concept" removes the component for net salvage from the depreciation rates and then allows the utility a five-year average of net salvage costs. If a utility has a major removal, such as a power plant, the Staff has stated, "In the event a generating unit is removed it (the Staff) would recommend an amortization for

recovery of net salvage cost". The Staff has also stated "Staff could argue that net salvage cost is not a cost that a utility necessarily incurs in order to provide service to its customers and, therefore, is a cost that should not be recovered from customers." The Staff, in the Brief filed in Empire's last rate case, ER -2001-299, made both of these comments.

Q. Isn't the Commission required to balance the risks of operations between the utility and the customers?

A. Yes. The Commission rules and the depreciation concepts encompassed in the current MPS depreciation rates does that.

Q. Please explain.

A. When a proper depreciation study is completed, various factors are considered. They include: the status of the reserve (Is the reserve too large, "excessive" or too small "deficient"); how are the life estimates within the rate comparing to the real life of the assets and do they need adjusting; how is the cost of removal that has been accrued compare to the actual experience; and, how is the salvage component comparing to the actual experience. All these items are reviewed and adjusted as needed. As long as the depreciation study is done on a regular and routine basis--and the Commission rule requires a depreciation study to be filed at least every 5 years--the risk to the customers is removed.

Q. Will the depreciation concept offered by Staff witness have a possible negative impact on the State of Missouri?

A. Yes. As I have stated earlier in this testimony, removing the net salvage component from the depreciation rates is very harmful to UtiliCorp and the utility industry and therefore does not add any incentives that will improve the economic development for the state. The other industries in the state and new industries looking at the state for possible development will see utilities investing less in power generation facilities, utilities increasing their outside borrowings as internal funds are no longer available, and the state's utilities in a weaker financial position in comparison to other utilities in other locations. New economic development in Missouri wants infrastructure that is reliable and strong, this new depreciation policy along with other regulatory positions, such as low returns allowed, are not good signs posts for improved economic development for the state.

Revenue Comparison

Q. Have you reviewed the direct testimony and Schedules of Staff witness Phillip K. Williams that relate to the comparison of the rates and revenue of MPS with other utilities?

A. Yes, I have.

Q. What are your conclusions from this comparison that Staff witness Williams has filed with the Commission?

A. The analysis presented by Staff witness Williams in the Schedules attached to his direct testimony will speak for themselves if when the testimony is read the Schedules are reviewed. My conclusion is that Staff witness Williams' final conclusions in this area of his testimony are not complete. On page 49 and 50 of Staff witness Williams'

direct testimony, he reaches a conclusion regarding the requested rate change that is before this Commission. That conclusion regards the impact on residential customers, but totally ignores the impact on the other class of customers. Staff witness Williams' other testimony also leaves out the balance of the comparisons shown on the attached Schedule 3.

Q. Would you supply the complete comparison of what Schedule 3 depicts?

A. Staff witness Williams' Schedule 3 is a comparison of Missouri LDC rates for the five electric public utilities in Missouri. The schedule shows how each utilities' annual average revenue per Kwh compares to the other utilities for the three main customer classifications. The comparison shows the following rankings by utilities by each customer class:

				Rank by Rev/Kwh	Rank by Pure Size
	Residential	UE	$0.0775	1	1
		MPS	**$0.0757**	**2**	**3**
		KCPL	$0.0737	3	2
		EDE	$0.0702	4	4
		SJLP	$0.0659	5	5
	Commercial	UE	$0.0714	1	1
		KCPL	$0.0709	2	2
		MPS	**$0.0599**	**3**	**3**
		EDE	$0.0583	4	4
		SJLP	$0.0533	5	5
	Industrial	UE	$0.0538	1	1
		KCPL	$0.0534	2	2
		EDE	$0.0465	3	4
		MPS	**$0.0437**	**4**	**3**
		SJLP	$0.0410	5	5

Q. What conclusions do you draw from this comparison?

A. The revenue per unit of sale is directly proportional to the size of the utility unless there has been an intervention to cause a shift. This is clearly shown as the Revenue per KWH ranking of MPS is higher than its size ranking in the Residential class and MPS' Revenue per Kwh is lower in the Industrial class. All other rankings for the utilities remain constant.

Q. Has there been an intervention that has caused this shift in MPS' revenue per Kwh?

A. Yes. It has been UtiliCorp's position in past rate design cases to move each class of customer to a truer cost of service position and this will again be its position in future cost of service and rate design cases. Each class of customers should pay for the cost of the service they take. At the present time, many utilities have a class cross-subsidization that causes the rates to the residential customers to be lower than they should be than if the rates were based upon the actual cost of serving that class. UtiliCorp has made an effort, "intervention", to correct and remove this subsidization.

Q. Do you believe UtiliCorp's rates are out of line, as possibly suggested by the Staff, when compared to the other utilities in Missouri?

A. No. UtiliCorp's rates, charged by its MPS division, are very comparable with the other utilities in Missouri.

Incentive Compensation

Q. What is your understanding of the Staff's recommendation regarding UtiliCorp's incentive compensation plans?

A. Staff witness, Graham A. Vesely, has recommended the inclusion of all incentive compensation that Staff witness Vesely states relates to team/person goals of

improving work performance. UtiliCorp is very pleased the Staff has made this recommendation. However, UtiliCorp cannot agree with the level of incentive compensation that relates to UtiliCorp's Annual Incentive Plan and the Long-Term Executive Incentive Plan, the Staff has proposed to disallow.

Q. What is the basis for the Staff's disallowance of the incentive compensation?

A. Staff witness Vesely states that if a utility's incentive compensation philosophy includes a component that is related to the utility's earnings level, that portion of the incentive compensation, should be disallowed. This disallowance is improper. Every employee, of any utility including UtiliCorp, has the responsibility to ensure every customer receives service that is reliable, safe and that operating and maintenance costs are maintained at an effective level. Every employee, of any utility including UtiliCorp, also has the responsibility to the shareholders to allow the investors to earn a reasonable return on their investment. This Commission has like responsibilities placed upon it by the statues of Missouri. This Commission should recognize these employees' responsibilities as it recognizes its own statutory responsibility and allow the total incentive compensation in the cost of service in this case. The Commission also needs to realize that the only way these utility employees, managers and executives can increase the earnings of the utility operations is to increase the efficiencies and productivity of the utility. The customers of UtiliCorp receive all of these benefits of these improvements in every rate case and in the states with fuel adjustment clauses they receive the benefits much sooner. Therefore, it clearly a proper matching to allow these costs of improved efficiencies and productivities when

the rewards, benefits are provided to the customers. UtiliCorp realizes that with today's regulatory methods in Missouri the benefits may be delayed until rate case, where if a form of incentive regulation or fuel adjustment clauses were adopted by the state of Missouri the customers would benefit much sooner.

Q. Are there other reasons the Staff has claimed as a basis for the disallowance of the incentive compensation?

A. Yes. On page 8 of Staff witness Vesely's direct testimony, he states the "financial results of UCU's multinational operations, as well as those of UED's interstate operations are too remotely affected by MPS's Missouri operations to justify recovery from Missouri ratepayers." While this reason appears to be a quote of a previous Commission order with UtiliCorp's names inserted, it has no basis as a disallowance in this case. The employees charging payroll to the MPS operations are those working for the customers of MPS and the achievements they gain--that enable the earnings of UtiliCorp to be improved--are not related in any way to the international or interstate operations of UtiliCorp. The Staff is only implying this to draw a parallel to the previous decisions of this Commission. UtiliCorp's general compensation philosophy works to benefit all stakeholders and should be allowed in this case.

Q. Can you explain UtiliCorp's general compensation philosophy?

A. Historically, utility compensation plans were based upon fixed compensation tied to market comparables. Instead of following the traditional utility practice of only having fixed cash compensation for employees, UtiliCorp has designed a program of

splitting traditional cash compensation into fixed and variable components. Depending upon an individual's performance, their total cash compensation will be lower than, comparable to or higher than the previous utility fixed cash compensation. The important difference is that the variable component is at risk and is only paid if the employee and the company meet specific goals.

Q. What are the benefits of this form of compensation?

A. First, this plan is designed to motivate all employees to excel by creating a financial incentive to achieve goals that are important to all stakeholders—customers, employees, and shareholders—such as focusing of safety, improving customer satisfaction, improving efficiency, and increasing productivity.

Second, by establishing a conservative fixed base pay component and using variable pay to reward exceptional performance, UtiliCorp has reduced its benefits cost. This is a result of having a variable compensation component that is not burdened with traditional benefit costs.

Q. Are all employees eligible to receive a variable compensation distribution?

A. No. In order to qualify for a payout of variable compensation, an employee must not:

1. be on a performance improvement plan on the date of the payout, and
2. have received an overall "Below Expectations" on the most recent performance review.

Each employment position has a target incentive established, within the variable compensation range. There are two types of goals that each employee must achieve to be eligible for this variable pay. The most important category is individual or team

goals, which are usually non-financial goals and relate to safety, customer service or work quality or timeliness. These goals usually account for 50 – 80 percent of an individual's performance requirements. Staff Witness Vesely has recommended including this portion of the annual incentive in the revenue requirement. In addition, to encourage teamwork and financial responsibility, a smaller percentage is assigned to business unit and corporate financial results. For example, 20 – 50 percent of an employee's variable pay would normally be dependent on an earnings goal of the business unit and company. Staff is recommending not including this portion in the revenue requirement.

Q. Why are some of the incentive goals driven by business unit or corporate earnings?

A. One of the most difficult tasks for any manager is creating a sense of teamwork and responsibility among a workforce. A positive work environment plays a significant role in retaining employees, encouraging cooperation and teamwork, customer satisfaction, safety, etc. We feel we help create that sense of teamwork and responsibility with a financial performance goal. Also, the financial performance of the company does have a direct relationship to employee productivity and cost savings, to its long run cost of service and to its ability to raise capital for projects, the cost of that capital and the ultimate rates charged to customers. Although every employee has a financially driven goal component, these goals are secondary to individual goals, as demonstrated by the assigned weighting.

Q. Have you compared the total compensation level of UtiliCorp's MPS employees to the market?

A. Yes. Every year, our Human Resources Department receives relevant market studies on current compensation for utility positions. As many jobs as possible within UtiliCorp are matched to the market and a compensation policy line determined.

Q. What does the specific data for the Missouri market show?

A. I asked Human Resources to provide a listing of utility personnel that charge time to MPS and the actual fixed salaries paid compared to the market by position. A summary sheet of that data is attached to my testimony as Schedule JWM-2. This schedule shows that the total fixed compensation is about 94.6% of the market rate for comparable jobs.

Q. What about the variable compensation component?

A. The level of target variable compensation varies by position. Schedule JWM-3 shows the target variable compensation for each position and how the combination of UtiliCorp's fixed and target variable compensation (total cash compensation) compares to the 50th percentile of the market for fixed compensation (i.e., if variable compensation were included for other members of the industry, UtiliCorp's compensation would be a lower percentage). As demonstrated by this Schedule, UtiliCorp's Missouri employee total cash compensation, which includes both the financial and non-financial goals, is very reasonable compared to the market. UtiliCorp's long-term goal is to have the combination of fixed and variable compensation for superior performers exceed the market for utility fixed compensation so that a distinct reward is received by employees that exceed target performance.

Q. Please summarize your testimony concerning UtiliCorp's compensation program.

A. UtiliCorp has adopted a compensation program that allows our management the ability to motivate, recognize and reward performance. UtiliCorp has basically exchanged a traditional fixed compensation component with an "at risk variable component." Our management has gone to great lengths to ensure that our variable compensation goals are linked to issues that benefit our customers. In addition, our market surveys indicate that UtiliCorp's total compensation, including both components of the variable compensation, is reasonable. Hopefully, the Commission will recognize that we need this type of compensation program to motivate our employees and succeed in our ultimate goal of satisfying our customers. Rather than attempt to manage how we incent our employee's performance, the Commission should focus instead on the end result. The total compensation paid is reasonable compared to the market.

Natural Gas Prices

Q. What are the issues in this case regarding natural gas price?

A. MPS proposes to true-up natural-gas fuel prices in this case to the actual monthly prices paid by MPS for the twelve months ending January 31, 2002. In their direct testimonies in this case, Staff witness V. William Harris, OPC witness James A Busch, and SIEUA witness Maurice Brubaker propose pricing methodologies for natural-gas fuel that will result in natural-gas prices that are significantly less than those that were experienced during the true-up period.

Q. Do you agree with the pricing methodology proposed by Staff witness Harris?

A. No. Staff has proposed to true-up gas prices using a 54-month average through January 31, 2002. The selection of a 54-month average is inappropriate. It appears to have been selected to produce as low a price as possible, and thereby minimize cost recovery.

Q. Has Staff proposed a 54-month average in previous rate cases?

A. No. For example, in the recent Empire District Case No.ER-2001-299, Mr. Harris, in testimony filed in April 2001, recommended a 36-month average for gas prices.

Q. Do you agree with the pricing methodology proposed by OPC witness Busch?

A. No. Mr. Busch is proposing a 36-month average based on two years' (1999 and 2000) NYMEX monthly closing prices plus the NYMEX strip for 2002. OPC omits 2001 prices under the rationale that 2001 prices were too high. This method, like the method proposed by Staff, appears to have been selected to produce a low price and thereby minimize cost recovery.

Q. Did OPC propose this same method in the Empire Case, Case No. ER-2001-299?

A. No. In the Empire case, OPC proposed a 4-year average; monthly NYMEX settlement prices for 1999 and 2000, and a two-year strip for the period April 2001 through March 2003.

Q. Do you agree with the pricing methodology proposed by SIEUA witness Brubaker?

A. No. In his direct-filed testimony in this case, SIEUA witness Mr. Brubaker contends that the natural gas commodity prices used by MPS in its direct-filed and 8/29/01 updated fuel runs are excessive and should not be used by the Commission to set rates in this case. In particular, Mr. Brubaker states that the 2001 NYMEX clearing prices

for natural gas were higher than previous years and should therefore not be considered for rates. He also disagrees with MPS' use of a 30% adder to account for volatility in those months for which NYMEX futures were used.

Q. Is MPS proposing to use a 30% adder to the NYMEX futures in the final fuel run that will be completed at true-up?

A. No. As stated above, MPS proposes to use actual prices paid for the twelve months ended 1/31/02. The 30% adder was used in earlier filings to protect against volatility.

Q. Do you agree with Mr. Brubaker's position that 2001 NYMEX clearing prices are too high for rate making in this case?

A. No. The 2001 NYMEX clearing prices are representative of the prices actually paid by MPS for natural gas in 2001 to serve its Missouri retail customers. Basing rates on these gas prices would allow MPS to recover its costs.

Q. Did Mr. Brubaker propose an alternative to using 2001 gas prices?

A. Yes. Rather than basing rates on 2001 NYMEX clearing prices, Mr. Brubaker proposed using 2002 NYMEX futures prices for rate making. His rationale for using these 2002 prices was that they would be lower than the 2001 prices.

Q. Do you agree with the use of 2002 NYMEX futures for ratemaking?

A. No. 2002 NYMEX futures are forecasts. The actual price of gas in 2002 is as yet unknown; whereas the 2001 clearing prices are representative of prices actually paid; i.e., they are known and measurable.

Q. Please summarize your position.

A. The actual gas prices paid by MPS for the twelve months ended January 31, 2002, are the correct prices to use. MPS should be allowed to recover the cost it paid for natural gas to produce electricity. Missouri does not have a fuel adjustment clause for electric companies. By lowering the cost of gas with averages and excluding high prices MPS is not being allowed to recover its cost of providing safe and reliable service. Gas companies are allowed though Purchase Gas Adjustments ("PGA") to recover their actual cost of gas. In Empire's most recent rate case, it was allowed to recover its cost of gas for power plants though a fuel clause adjustment. MPS is not requesting the same recovery mechanism as awarded Empire, only the actual cost incurred through the true-up period, January 31, 2002.

Income Taxes

Q. Have you reviewed the testimony and tax calculations of the Staff as it relates to the revenue requirement presented in the Staff's filing in this case?

A. Yes. I have reviewed Staff witness Steve Traxler's direct testimony and have reviewed the Staff's calculations shown on Accounting Schedule 11-1. In reviewing the Accounting Schedule 11-1 and Staff witness Traxler's direct testimony, UtiliCorp is somewhat confused and has issued a number of data requests to try and obtain the necessary information to understand the Staff's position.

Q. Please explain why UtiliCorp does not understand the Staff's position.

A. Staff witness Traxler discusses on pages 28-30 of his direct testimony the Staff's position and adjustments the Staff has made to annualize and adjust income taxes for their revenue requirement calculation. Staff witness Traxler discusses Staff

adjustments S-97, S-98 and S-99. However, a review of Accounting Schedule 9-4 (Income Statement) indicates the only tax Staff adjustments are S-96 and S-97. There is no posting of a Staff adjustment S-98 or S-99. Staff's Accounting Schedule 10 contains no write up or explanation of any kind for any income tax adjustments. If UtiliCorp is able through the issued data request to obtain the explanation for these two missing adjustments, UtiliCorp may have to address these adjustments in additional rebuttal testimony or in surrebuttal.

Q. What understanding do you have based upon the direct testimony and filed information you have been able to review?

A. Staff witness Traxler on page 28 of his direct testimony states that the Staff's level of annualized current income tax expense is based, in part, upon an annualized deduction for straight line tax depreciation. Upon reviewing the Staff's Accounting Schedule 11-1, it does appear that is what has happened.

Q. Is this the correct deduction to make?

A. No. Whenever a utility, such as UtiliCorp, makes a filing with the taxing authorities it must adjust the level of book depreciation to the level of allowed tax depreciation before it can determine taxable income and the level of income taxes owed.

Q. Is the level of depreciation different from book depreciation and tax depreciation and if so, would you please explain the difference?

A. There is a difference between the two methods of depreciation. Generally, the value of the assets (the basis; book basis or tax basis) is the same today; there are some differences in the General Plant accounts. However, the rate of depreciation is

considerably higher for tax purposes as the Internal Revenue Service ("IRS") allows all public utilities to depreciate assets for tax purposes at a faster rate normally than public utilities are allowed to depreciate those same assets for ratemaking purposes. Within the regulatory process, public utilities provide deferred taxes to allow for these differences.

Q. Does the Staff's calculation allow for this?

A. No. The Staff's tax calculation deducts a fictitious straight-line tax depreciation amount within the Staff's current tax calculation and disallows any provision for any deferred taxes except the flow back of deferred taxes provided in prior years. The Staff has included in the flow back of previous deferred taxes amounts that were never provided for by the ratepayers in any prior case, such as the deferred taxes that applied to acquisition adjustments (premiums) in other transactions. It is my understanding that the Staff takes the position that if book depreciation is allowed on an asset they are claiming a tax depreciation amount on the same asset, whether the asset is fully depreciated for tax purposes or not. This is wrong. The Staff is imputing a tax deduction UtiliCorp can never obtain from any taxing authority apparently just to lower the revenue requirement calculation. It is also my understanding that the Staff asserts that since this does not violate any tax normalization rules of the IRS, the Staff's method must be correct and allowable. If the Staff was to impute $5,000,000 of revenue UtiliCorp will never receive from a fictitious customer that does not exist, that would also not violate any tax normalization rules for the IRS, but it is still wrong and has no place in rate making.

Q. Are the IRS normalization rules you mentioned still in place and important today?

A. Yes. Staff witness Cary G. Featherstone, in the most current rate case for Empire, stated on page 13 of his direct testimony the following:

> "Q. Why is it important to separate tax depreciation into the two components of straight line tax depreciation and excess tax depreciation?
> A. It is important to separate tax depreciation into the two components since straight line tax depreciation is given flow-trough treatment in rates, and excess tax depreciation must be normalized for ratemaking purposes."

In addition, on page 9 of Staff Witness Featherstone's direct testimony in the recent Empire rate case, he stated:

> "The calculation of excess tax depreciation is necessary so the IRS code restriction is not violated. If the restriction was not adhered to, Empire would lose the deduction relating to accelerated depreciation and the customers would lose the benefit of the accumulated deferred taxes, which are an offset to rate base. To ensure that the accelerated depreciation is not"lost" as a tax deduction, deferred taxes are provided (calculated) which increases the income tax expense amount customers have to pay in their utility rates. The deferred taxes are accumulated and "flowed" back to customers over the life of the assets generating those deferrals."

Continuing, on page 12 of Staff Witness Featherstone's direct testimony in the most recent Empire rate case, he also stated:

> "A. Tax depreciation, not book depreciation, is the appropriate deduction for tax purposes. Therefore since book depreciation has already been added back to NOIBT, tax depreciation must be deducted from NOIBT to properly calculate taxable income. Tax depreciation is made up of two components—straight line tax depreciation and excess tax depreciation
> Q. Please explain these two components.
> A. Straight line tax depreciation is the equivalent of book depreciation, restated to reflect the tax basis of the related plant in service. Excess tax depreciation is the net difference between accelerated tax depreciation and straight line tax depreciation on property vintages where accelerated depreciation exceeds straight line, and between accelerated tax

depreciation and straight line tax depreciation on property vintages where straight line depreciation exceeds accelerated depreciation."

Q. Does Staff witness Traxler's calculation conform to the guidelines and methods presented by Staff witness Featherstone in the recent Empire case?

A. No.

Q. What causes the Staff's position to be incorrect?

A. There are a number of causes. The main thing to remember, and a main contributor to the Staff error, is that assets depreciate at faster rate for tax purposes versus book purposes. Once an asset is fully depreciated for tax purposes, the filing party may not take a deduction for depreciation relating to that asset on that party's income taxes. The Staff calculation ignores this simple fact and imputes tax depreciation of an asset as long as the asset is being depreciated for book purposes.

Q. How is UtiliCorp's calculation different so that it correctly represents the tax position that should be included in this revenue requirement?

A. UtiliCorp calculates the deductions that are allowable for current income taxes on the actual tax basis property as of the end of the test year. Taking the correct tax basis by the proper accelerated or straight-line depreciation rate in order to maximize the tax deduction for tax depreciation does this. UtiliCorp also includes the amount of deferred taxes that should be provided and/or amortized for the test year. The inclusion of these proper amounts versus the fictitious amounts presented by the Staff shows the UtiliCorp representations are correct

Q. Is the Staff representing their position as a tax normalization issue?

A. As I stated in my testimony earlier, I do not have a clear understanding of the Staff's position and am waiting for responses to data requests for this information. However, based upon my present understanding and the testimony that discusses flow-through and other normalization comments, I do not believe the Staff is stating this is a normalization issue. In the cases before this Commission in the 1970's and 1980's, tax normalization versus flow-through was a very heated issue. The Staff argued consistently that only the amounts required by the IRS Code and mandated by tax regulations should be normalized and deferred taxes provided. All other tax benefits must be flowed through to the customers. The Staff prevailed in substantially all cases on this issue and the non-required normalized items were flowed thru to the customers.

Q. What were the main items flowed through to the customers in those past rate cases?

A. The main items were as stated by Staff witness Traxler on page 29, lines 17-19 of his direct testimony. An item not mentioned in this listing by the Staff was the difference between the tax straight-line depreciation rate and the book straight-line depreciation rate.

Q. What was the main position taken by the utilities, such as UtiliCorp, when it requested full normalization of these tax-timing differences?

A. Basically there were two main points presented to the Commission. First, the customers that used the assets should receive all the tax benefits from those assets. Secondly, when the tax benefits are used up in the early years and no new benefits are created the tax requirement within the cost of service will be must higher in future

years. We are now in those future years and the Staff's method is an attempt to prevent this predicted increase in tax cost that has come true from being recovered.

Q. Can you briefly describe the Staff's position?

A. Yes. My understanding of the Staff's position is that a utility should not be allowed book depreciation on any asset unless depreciation for tax purposes in deducted on those assets within the tax calculation. The Staff has stated they do not want to allow a company to recover the revenue necessary to cover book depreciation because it is not deductible for tax purposes. This is flatly wrong for the reasons I have previously stated.

Q. Did UtiliCorp provide the Staff with the necessary information to prepare the various tax depreciation calculations, straight line and the excess depreciation, needed for this rate case?

A. Yes. In response to Staff Data Request #290, UtiliCorp provided the Staff with a copy of all tax basis property, including the calculation of the tax depreciation and tax straight line depreciation and the calculations of the deferred taxes relating to all vintages of property. To the best of my review, the Staff has not used this information. I have included as Schedule JWM-4, a portion of that information as an example of what this data included. This schedule depicts the above referenced data for the vintage year 1998. The information provided the Staff included all data for all vintages through the year ending December 31. 2000. This is the same data UtiliCorp used to prepare its federal income tax return it filed in 2001 for the tax year 2000.

Q. How would you recommend the taxes for the Staff's case be correctly calculated?

A. I have attached, as Schedule JWM-5, a calculation of the tax depreciation and tax straight-line depreciation and the impact on deferred taxes for all assets includable with the test year for Missouri Public Service.

Q. Please explain Schedule JWM-5.

A. This Schedule includes by vintage the tax basis property for all assets not fully depreciated for tax purposes and the amount of tax depreciation by vintage. The Schedule depicts the totals for Electric and Common Property and the UtiliCorp Shared Assets. On Schedule JWM-6, I have provided a recap of the detail provided on Schedule JWM-5 and have also provide the summary of the tax basis property, the tax depreciation, the straight line depreciation calculation, the correct Schedule "M" adjustment that should be used in the Current Income Tax calculation and the proper level of test year deferred taxes. This Schedule includes the components I described was required for a proper rate case presentation and also was testified to by Staff witness Featherstone in the recent Empire rate case which I referenced.

Q. Why have you only included the tax basis property on assets that are not fully depreciated for tax purposes?

A. To include the fully depreciated tax basis property to calculate tax depreciation or tax straight line depreciation would be incorrect. This process would allow a tax deduction to be flowed through to the customers that would never exist and would simply be a method to lower the revenue requirement as I have previously testified.

Q. Please explain Schedule JWM-7.

A. Schedule JWM-7 provides the Commission with the details of the various deferred tax accounts included in the Income Statement (per books) and provides the Commission with the amounts that should be included (corrected), before annualization adjustments and allocations to wholesale electric, in the cost of service for Missouri Public Service.

Q. Do you have any other disagreements with the Staff's presentation of income taxes or the testimony of Staff witness Traxler?

A. Yes. Staff witness Traxler on page 30, lines 4 through 12 of his direct testimony, explains an adjustment S-98, which is not found on the other accounting schedules, and states this adjustment is to amortize excess deferred tax expense. UtiliCorp does not have any detail supporting this adjustment and has sent the Staff a data request to obtain support and hopefully a better understanding. Part of UtiliCorp's lack of understanding is that on Accounting Schedule 9-4, line 106, the Staff has provided a description for Account 411.1 and that description is Amort. Of Excess Def. Inc. Tax. A review of the Federal Energy Regulatory Commission's System of Accounts indicates the Staff is incorrect in the title they have used for this account and the FERC says the title for Account 411.1 is Provision for deferred income taxes—Credit, utility operating income. The Staff also issued a Data Request asking if this account was for the inclusion of the Amort. Of Excess deferred income taxes and UtiliCorp responded that it was not the total amount of the account. On December 28, 2001, the Staff has issued additional data requests to perhaps clarify their position or correct their adjustment in this area.

Q. Does this conclude your rebuttal at this time?

A. Yes.

STATE OF MISSOURI
PUBLIC SERVICE COMMISSION

At a Session of the Public Service Commission held at its office in Jefferson City on the 4th day of August, 1998.

In the Matter of Missouri Public Service, a Division of UtiliCorp United Inc.'s Tariff Designed to Increase Rates for Electric Service to Customers in the Missouri Service Area of the Company.	)	Case No. ER-97-394
In the Matter of the Filing of Tariff Sheets by Missouri Public Service, a Division of UtiliCorp United Inc., Relating to Real-Time Pricing, Flexible Rates/Special Contracts, Line Extension Policy and Energy Audit Program.	)	Case No. ET-98-103
The Staff of the Missouri Public Service Commission, Complainant, vs. UtiliCorp United Inc., d/b/a Missouri Public Service, Respondent.	)	Case No. EC-98-126

ORDER SETTING DEPRECIATION RATES

On April 16, 1998, the Commission issued its Order Denying Applications for Rehearing, Granting in Part and Denying in Part Application for Reconsideration, Granting Motion for Clarification and Approving Tariff (rehearing order). In its rehearing order, the Commission ordered UtiliCorp United Inc. d/b/a Missouri Public Service (UtiliCorp) to file a complete set of depreciation schedules for all of its accounts no later than May 1 to implement the findings and conclusions of the Commission as set forth in the Commission's March 6

Report and Order, as modified by the rehearing order. The required depreciation schedules were filed on May 1. No party objected to the depreciation schedules that were filed by UtiliCorp. The Commission's rehearing order became effective on April 27, and the tariffs approved in the rehearing order became effective on April 17. The Commission issued a Notice of Case Closure on May 28.

On June 2, UtiliCorp filed a letter with the Commission requesting the Commission to issue an order setting the depreciation rates at the levels proposed by UtiliCorp. Counsel for UtiliCorp stated that Section 393.240, RSMo 1994, requires a Commission order prescribing new depreciation rates on a prospective basis before any such rates may be implemented. On June 17, the Commission's Staff (Staff) filed a request for a Commission order setting depreciation rates. Staff advised the Commission that Jackson County, Missouri (Jackson County), a party to the case before the Commission, had filed a petition for writ of review in the Circuit Court of Cole County, Missouri on May 15, establishing Case No. CV198-0674CC. Staff further advised the Commission that Jackson County filed a withdrawal and dismissal of its petition for writ of review in the circuit court on May 27. As a result, the writ of review that had been issued on May 22 was quashed by the circuit court on May 27, and the case was dismissed. According to Staff, no other petition for writ of review was filed in circuit court respecting the captioned cases. Staff stated that no party objected to the depreciation rates filed by UtiliCorp on May 1, and requested the Commission to issue an order adopting those depreciation rates. No party filed a response to the Staff's request.

The Commission finds that UtiliCorp's proposed depreciation rates, filed on May 1, are designed to implement the Commission's Report and Order of March 6, as modified by its rehearing order of April 16. The Commission notes that it has authority pursuant to Section 393.240, RSMo 1994, to fix the proper and adequate rates of depreciation of the several classes property of UtiliCorp. This statute provides in pertinent part as follows:

> 1. The commission shall have power, after hearing, to require any or all . . . electrical corporations . . . to carry a proper and adequate depreciation account in accordance with such rules, regulations and forms of account as the commission may prescribe.
>
> 2. The commission may, from time to time, ascertain and determine and by order fix the proper and adequate rates of depreciation of the several classes of property of such corporation, person or public utility. Each . . . electrical corporation . . . shall conform its depreciation accounts to the rates so ascertained, determined and fixed, and shall set aside the moneys so provided for out of earnings and carry the same in a depreciation fund and expend such fund only for such purposes and under such rules and regulations, both as to original expenditure and subsequent replacement, as the commission may prescribe. The income from investments of moneys in such fund shall likewise be carried in such fund.

The statute does not state that depreciation rates established by the Commission should be applied prospectively. Moreover, the depreciation accounts, like UtiliCorp's tariffs, are designed to implement the specific revenue reduction ordered by the Commission on March 6 and in its rehearing order. Therefore, the timing of implementation of the depreciation rates should coincide with the timing of the effective date of UtiliCorp's implementing tariffs.

Based upon the foregoing, the Commission concludes that it should adopt the depreciation rates proposed by UtiliCorp on May 1, and that these depreciation rates should be applied to UtiliCorp's accounts as of

April 17, and should continue to apply until such time as the Commission establishes new depreciation rates in a subsequent case.

IT IS THEREFORE ORDERED:

1. That the depreciation rates filed by UtiliCorp United Inc. on May 1, 1998, are adopted.

2. That UtiliCorp United Inc. shall conform its depreciation accounts to the rates adopted by this order and shall set aside the moneys so provided for out of earnings and carried the same in a depreciation fund and expend such fund only for such purposes and under such rules and regulations, both as to original expenditure and subsequent replacement, as the Commission has prescribed, as required by Section 393.240.2, RSMo 1994.

3. That the depreciation rates adopted pursuant to Ordered Paragraph 1 shall be applied to the accounts of UtiliCorp United Inc. as of April 17, 1998, and shall continue to apply until such time as the Commission prescribes new depreciation rates in a subsequent case.

4. That this order shall become effective on August 14, 1998.

5. That this case may be closed on August 15, 1998.

BY THE COMMISSION

(S E A L)

Dale Hardy Roberts

Dale Hardy Roberts
Secretary/Chief Regulatory Law Judge

Lumpe, Ch., Murray and Drainer, CC., concur.
Crumpton, C., absent.
Schemenauer, C., not participating.

Randles, Regulatory Law Judge

UtiliCorp United Inc / Missouri Public Service
Case No. ER-2001-672
Depreciation

Receipt

Missouri Public Service
Case: ER-97-394
Depreciation Rates

Acct	Description	Rate
	Intangible Plant	
300.000	Estimated Closings	0.0000%
301.000	Organization	0.0000%
	Production - Steam	
310.000	Land & Land Rights	0.0000%
311.110	Structures and Improvements - JEC	4.5382%
311.120	Structures and Improvements - Sibley	5.7182%
312.110	Boiler Plant Equipment - JEC	4.5982%
312.120	Boiler Plant Equipment - Sibley	5.2782%
313.110	Engines & Engine Driven Gen. - JEC	0.0000%
313.120	Engines & Engine Driven Gen. - Sibley	0.0000%
314.110	Turbogenerator Units - JEC	4.4382%
314.120	Turbogenerator Units - Sibley	4.6482%
315.110	Accessory Electric Equipment - JEC	4.5582%
315.120	Accessory Elect. Equip. - Sibley	5.6082%
316.110	Misc. Power Plt. Equip. - JEC	4.3882%
316.120	Misc. Power Plt. Equip. - Sibley	4.6782%
	Production Plant - Other	
340.000	Land & Land Rights	0.0000%
341.000	Structures & Improvements	6.6482%
342.000	Fuel Holders, Producers & Access.	6.5182%
343.000	Prime Movers	8.1682%
344.000	Generators	7.0982%
345.000	Accessory Electric Equipment	7.3982%
346.000	Miscellaneous Power Plant Equipment	8.6482%

Missouri Public Service
Case: ER-97-394
Depreciation Rates

Acct	Description	Rate
	Transmission Plant	
350.000	Land & Land Rights	0.0000%
352.000	Structures & Improvements	2.3300%
353.000	Station Equipment	2.1000%
354.000	Towers & Fixtures	2.9100%
355.000	Poles & Fixtures	3.3300%
356.000	Overhead Conductors & Devices	2.5900%
357.000	Underground Conduit	3.9100%
358.000	Underground Conductors & Devices	3.9100%
359.000	Roads & Trails	0.0000%
	Distribution Plant	
360.000	Land & Land Rights	0.0000%
361.000	Structures & Improvements	2.4400%
362.000	Station Equipment	2.2700%
363.000	Storage Battery Equipment	0.0000%
364.000	Poles, Towers & Fixtures	4.2500%
365.000	Overhead Conductors & Devices	2.6000%
366.000	Underground Conduit	2.0000%
367.000	Underground Conductors & Devices	3.3800%
368.000	Line Transformers	4.3100%
369.100	Services - OH	7.2900%
369.200	Services - UG	4.1100%
370.000	Meters	2.5500%
370.010	Meters - PURPA Load Research	10.0000%
371.000	Installation On Customers' Premises	7.0000%
372.000	Leased Property on Cust. Premises	0.0000%
373.000	Street Lighting & Signal Systems	4.6300%

UtiliCorp United Inc / Missouri Public Service
Case No. ER-2001-672
Depreciation

Missouri Public Service
Case: ER-97-394
Depreciation Rates

Acct	Description	Rate
	General Plant	
389.000	Land & Land Rights	0.0000%
390.000	Structures & Improvements	2.4400%
391.000	Office Furniture & Equipment	3.6000%
391.010	Off F & E Computer - PURPA	10.0000%
391.020	Off F & E Computer	10.0000%
391.030	Off F & E Computer -SCADA	0.0000%
392.000	Transportation Equipment	0.0000%
393.000	Stores Equipment	5.5600%
394.000	Tools, Shop & Garage Equipment	6.5600%
395.000	Laboratory Equipment	4.0000%
396.000	Power Operated Equipment	0.0000%
397.000	Communication Equipment	6.2500%
398.000	Miscellaneous Equipment	5.0000%
	General Common Plant	
389.010	Land & Land Rights	0.0000%
389.020	Land & Land Rights	0.0000%
390.000	Structures and Improvements	2.4400%
390.010	Structures and Improvements-Leased	0.0000%
391.000	Office Furniture & Equuipment-Other	7.3100%
391.020	Off Furn & Equip.-Computer	0.0000%
391.010	Off Furn & Equip.-Computer-New	11.1100%
392.010	Trans Equip Car Small	10.5600%
392.020	Trans Equip Car Medium	10.5600%
392.030	Trans Equip	5.0000%
392.040	Trans Equip - Truck - Light	10.5600%
392.050	Trans Equip - Truck - Heavy	7.3100%
392.060	Trans Equip - Trailer	6.0000%
393.000	Stores Equipment	5.5600%
396.070	Power Operated Equip - Short Life	12.8600%
396.080	Power Operated Equipment - Long Life	6.3300%
397.000	Communications Equipment	5.5000%
398.000	Miscellaneous Equipment	5.5600%

UtiliCorp United Inc.
COMPENSATION ANALYSIS

Missouri Public Service Rate Case No. ER-2001-672

Schedule JWM-2

Compensation Analysis

	Job Title	Number in Job	Fixed Pay	Variable Target $	Total Pay	Market Pay
Band A 6%	Accounting Clerk	7	24,461	1,468	25,929	31,239
	Administrative Assistant	28	29,319	1,759	31,078	31,056
	Administrative Assistant - Exec.	1	52,002	3,120	55,122	42,388
	Administrative Assistant - Exec. Sr.	1	53,746	3,225	56,971	48,340
	Assoc Cust Svc Acct Svcs I	8	28,911	1,735	30,646	35,749
	Assoc Cust Svc Acct Svcs II	1	29,556	1,773	31,329	30,997
	Credit Associate	2	41,301	2,478	43,779	33,028
	Customer Service Associate CC	111	26,243	1,575	27,818	28,201
	Customer Service Associate Field	34	26,874	1,612	28,486	30,836
	Drafting Mapping Specialist/NM	3	34,766	2,086	36,852	37,408
	End User Support Tech Level 1	2	39,648	2,379	42,027	40,935
	Help Desk Agent	9	34,882	2,093	36,975	34,020
	Lead Cust Svcs Assoc CC	4	31,198	1,872	33,070	35,330
	Lead Cust Svcs Assoc Field	7	32,055	1,923	33,978	31,553
	Site Associate	1	30,718	1,843	32,561	30,045
	Site Coordinator	1	31,528	1,892	33,420	30,570
	Sr. Administrative Assistant	24	34,881	2,093	36,974	30,385
	Store Keeper	7	39,924	2,395	42,319	36,257
Band B 11%	Accountant	3	36,736	4,041	40,777	45,558
	Analyst Credit	5	46,670	5,134	51,804	41,101
	Application Specialist	2	65,850	7,244	73,094	66,218
	Area Supervisor	1	59,577	6,553	66,130	59,853
	Assoc Business Analyst IT	1	48,500	5,335	53,835	51,060
	Building Operator I	4	47,343	5,208	52,551	49,955
	Chief Chemist	1	56,752	6,243	62,995	54,627
	Construction Coordinator	12	49,128	5,404	54,532	53,024
	Customer Comm Administrator	1	50,000	5,500	55,500	55,838
	Customer Operations Admin.	1	38,314	4,215	42,529	47,871
	Data Administrator	1	53,040	5,834	58,874	57,293
	End User Support Tech Trainer	1	65,224	7,175	72,399	50,632
	Engineer I - PSS	3	56,733	6,241	62,974	70,949

Compensation Analysis

	Job Title	Number in Job	Fixed Pay	Variable Target $	Total Pay	Market Pay
Band B 11%	Engineer II - PSS	2	43,575	4,793	48,368	59,100
	Engineer III	3	47,877	5,266	53,143	48,231
	Environmental Professional II	3	56,498	6,215	62,713	68,171
	Field Resource Specialist	17	38,871	4,276	43,147	49,874
	Financial Analyst AT	2	40,263	4,429	44,692	48,790
	Forester	1	56,826	6,251	63,077	61,023
	Gas Supply Rep GS	1	42,757	4,703	47,460	53,043
	Help Desk Lead Agent	1	51,221	5,634	56,855	64,424
	IT Support Svcs Lvl 2 Specialist	11	43,298	4,763	48,061	46,373
	IT Technical Buyer/Coordinator	2	56,210	6,183	62,393	54,037
	Maintenance Planner	2	63,896	7,029	70,925	59,527
	Maintenance Supervisor	2	60,983	6,708	67,691	70,367
	Manager Creative Services	1	50,380	5,542	55,922	55,802
	Manager Marketing Communication	1	50,000	5,500	55,500	72,903
	Operations Supervisor	6	64,890	7,138	72,028	66,461
	Plant Administrator	1	44,959	4,945	49,904	48,824
	Procurement Coordinator	1	42,085	4,629	46,714	45,808
	Procurement Negotiator	5	51,954	5,715	57,669	51,179
	Programmer Analyst	7	50,193	5,521	55,714	53,066
	Purchasing Coordinator	1	40,279	4,431	44,710	54,335
	Right of Way Supervisor	1	59,787	6,577	66,364	60,583
	Safety Representative	2	55,092	6,060	61,152	59,614
	Scheduling Administrator	1	35,090	3,860	38,950	34,643
	Shareholder Relations Rep	1	49,702	5,467	55,169	54,371
	Sr. Accountant Corp	13	49,198	5,412	54,610	56,498
	Sr. Cathodic Protection Spec	1	43,930	4,832	48,762	67,104
	Sr. Credit Analyst	2	81,299	8,943	90,242	52,740
	Sr. Engineer	11	68,742	7,562	76,304	77,054
	Sr. Financial Analyst USU	1	58,153	6,397	64,550	60,708
	Sr. Financial Analyst Corp	8	52,737	5,801	58,538	64,732
	Sr. Risk Consultant	2	52,816	5,810	58,626	62,881

Compensation Analysis

	Job Title	Number in Job	Fixed Pay	Variable Target $	Total Pay	Market Pay
Band B 11%	Sr. Systems Analyst	13	67,830	7,461	75,291	72,825
	Sr. Tax Accountant Corp	8	54,072	5,948	60,020	59,188
	Sr. Tech Communications Analyst	1	61,232	6,736	67,968	65,047
	Sr. Technician Aircraft	3	57,663	6,343	64,006	62,548
	Supply Chain Analyst	1	54,000	5,940	59,940	54,589
	Supv Customer Operations	2	58,845	6,473	65,318	55,147
	Supv Customer Service Center	3	50,833	5,592	56,425	53,270
	Supv Fleet Operations	1	57,715	6,349	64,064	75,019
	Supv Fuel	1	60,915	6,701	67,616	61,652
	Supv Network Ops	18	63,628	6,999	70,627	68,194
	Supv Storekeeper	1	40,478	4,453	44,931	59,717
	Supv Transmission Line	1	62,492	6,874	69,366	94,958
	Systems Analyst	8	62,315	6,855	69,170	64,010
	Tax Accountant	1	50,968	5,606	56,574	46,449
	Writer Editor	2	54,511	5,996	60,507	53,479
Band C 13%	Applications Manager	8	86,064	11,188	97,252	89,009
	Business Consultant IT	2	59,447	7,728	67,175	48,893
	Captain - Jet	5	84,400	10,972	95,372	87,278
	Captain - Turbo Prop	2	55,000	7,150	62,150	62,927
	Communications Engineer	11	64,942	8,442	73,384	62,794
	Corp Environmental Manager	1	87,730	11,405	99,135	86,284
	Credit Manager	2	92,500	12,025	104,525	69,900
	Customer Site Manager	2	53,219	6,918	60,137	63,704
	Database Administrator	8	72,319	9,401	81,720	63,510
	Dir Central Community Service	1	75,746	9,847	85,593	76,769
	Dir Community Relations USU	1	89,120	11,586	100,706	74,985
	Dir. Community Services	2	72,974	9,487	82,461	76,769
	Dir Customer Service Center	2	83,037	10,795	93,832	72,042
	Dir E-Business & Mkt Research	1	90,874	11,814	102,688	84,780
	Dir Elec Pricing & Mkt Mgmt	1	95,435	12,407	107,842	96,147
	Dir Energy Efficiency	1	70,803	9,204	80,007	73,306

Compensation Analysis

	Job Title	Number in Job	Fixed Pay	Variable Target $	Total Pay	Market Pay
Band C 13%	Dir. Network Ops II	6	80,138	10,418	90,556	81,316
	Dir Planning/Design	1	87,405	11,363	98,768	93,453
	Dir Procurement Services	1	91,500	11,895	103,395	92,168
	Dir Retail Energy Choice	1	86,488	11,243	97,731	91,424
	Dir Safety & Training	1	102,431	13,316	115,747	83,391
	Dir Services Marketing	1	85,000	11,050	96,050	80,288
	Dir Standards	1	81,598	10,608	92,206	93,453
	Dir. State Economic Development	2	62,000	8,060	70,060	70,616
	Dir Trans Ops II	1	72,878	9,474	82,352	70,144
	Insurance Manager	2	76,056	9,887	85,943	82,167
	IT Support Services Lead	3	64,720	8,414	73,134	69,897
	Lead Forcasting Analyst - Energy	1	95,397	12,402	107,799	95,054
	Lead Systems Analyst	6	76,799	9,984	86,783	82,720
	Maintenance Superintendent	2	76,482	9,943	86,425	85,663
	Manager Accounting	7	67,691	8,800	76,491	75,318
	Manager Environmental	2	82,795	10,763	93,558	88,787
	Manager Operations IT	4	80,034	10,404	90,438	89,968
	Mgr Aircraft Maintenance	1	90,000	11,700	101,700	88,526
	Mgr Business Support Svcs	1	63,900	8,307	72,207	62,138
	Mgr Security	1	63,414	8,244	71,658	88,787
	Mgr Tax	2	77,400	10,062	87,462	86,387
	Operations Superintendent	1	75,530	9,819	85,349	84,841
	Product Manager Principle Accounti	1	81,200	10,556	91,756	79,249
	Product Manager/USU	5	63,576	8,265	71,841	77,045
	Risk Assessment Mgt	1	84,500	10,985	95,485	88,561
	Sr. Applications Specialist	9	73,627	9,572	83,199	74,514
	Sr. Business Consultant IT	4	74,026	9,623	83,649	60,053
	Sr. Database Administrator	1	86,621	11,261	97,882	75,942
	Sr. Mgr Facilities	1	85,857	11,161	97,018	89,552
	Sr. Procurement Negotiator	2	67,254	8,743	75,997	67,074
	Sr. Quality Assurance	1	76,657	9,965	86,622	68,472
	Sr. Tax Analyst	1	71,603	9,308	80,911	74,740
	Sr. Technical Consultant IT	2	81,646	10,614	92,260	70,314
	Supervisory Engineer - PSS	3	75,944	9,873	85,817	86,333
	Technical Consultant IT	3	70,362	9,147	79,509	81,481
	Technical Sales Support Spec	1	58,885	7,655	66,540	64,611

Compensation Analysis

	Job Title	Number in Job	Fixed Pay	Variable Target $	Total Pay	Market Pay
Band D 20%	Dir Accounting/Finance	2	94,731	18,946	113,677	96,674
	Dir Applications IT	2	99,246	19,849	119,095	112,646
	Dir Engineer Production	1	97,992	19,598	117,590	115,613
	Dri Engineering Services	1	104,139	20,828	124,967	97,526
	Dir Environmental Services	1	102,408	20,482	122,890	134,154
	Dir Human Resources	1	90,014	18,003	108,017	79,979
	Dir Oper IT	1	94,986	18,997	113,983	110,097
	Dir Regulatory Services	1	92,537	18,507	111,044	90,625
	Dir Supply Chain Mgmt/USU	1	97,335	19,467	116,802	118,108
	Regional Dir Field Oper - Gas	1	99,746	19,949	119,695	93,771
	Regional Dir Field Oper - Elec	1	103,753	20,751	124,504	100,866
	Sr. Dir Corp Communications Ext	1	81,636	16,327	97,963	97,061
	State Regulatory Rep I	1	88,130	17,626	105,756	87,816
	WEIGHTED AVERAGE					**Fixed Market** / **Total Market**
		612	**30,208,859**	**3,287,529**	**10,183,361**	**31,950,040** **94.6%** **104.8%**

UtiliCorp United Inc.
TARGET VARIABLE COMPENSATION

Missouri Public Service Rate Case No. ER-2001-672

Schedule JWM-3

Band A - Target 6%

Job Title	Number in Job	Fixed Pay	Variable Target $	Market Pay
Accounting Clerk	7	24,461	1,468	31,239
Administrative Assistant	28	29,319	1,759	31,056
Administrative Assistant - Exec.	1	52,002	3,120	42,388
Administrative Assistant - Exec. Sr.	1	53,746	3,225	48,340
Assoc Cust Svc Acct Svcs I	8	28,911	1,735	35,749
Assoc Cust Svc Acct Svcs II	1	29,556	1,773	30,997
Credit Associate	2	41,301	2,478	33,028
Customer Service Associate CC	111	26,243	1,575	28,201
Customer Service Associate Field	34	26,874	1,612	30,836
Drafting Mapping Specialist/NM	3	34,766	2,086	37,408
End User Support Tech Level 1	2	39,648	2,379	40,935
Help Desk Agent	9	34,882	2,093	34,020
Lead Cust Svcs Assoc CC	4	31,198	1,872	35,330
Lead Cust Svcs Assoc Field	7	32,055	1,923	31,553
Site Associate	1	30,718	1,843	30,045
Site Coordinator	1	31,528	1,892	30,570
Sr. Administrative Assistant	24	34,881	2,093	30,385
Store Keeper	7	39,924	2,395	36,257
WEIGHTED AVERAGE				**Ratio** **Comp. Vs Market**
	251	**7,293,609**	**437,617**	**7,646,868** **95.4%** **101.1%**

Target 6%

Job Title	Number in Job	Average Pay	Market Pay	% Difference
Accounting Clerk	7	24,461	31,239	-21.70%
Administrative Assistant	28	29,319	31,056	-5.59%
Assoc Cust Svc Acct Svcs I	8	28,911	35,749	-19.13%
Assoc Cust Svc Acct Svcs II	1	29,556	30,997	-4.65%
Customer Service Associate CC	111	26,243	28,201	-6.94%
Customer Service Associate Field	34	26,874	30,836	-12.85%
Drafting Mapping Specialist/NM	3	34,766	37,408	-7.06%
Help Desk Agent	9	34,882	34,020	2.53%
Lead Cust Svcs Assoc CC	4	31,198	35,330	-11.70%
Lead Cust Svcs Assoc Field	7	32,055	31,553	1.59%
Store Keeper	7	39,924	36,257	10.11%
Total		**338,189**	**362,646**	**-6.74%**

Band B - Target 11%

Job Title	Number In Job	Fixed Pay	Variable Target $	Market Pay
Accountant	3	36,736	4,041	45,558
Analyst Credit	5	46,670	5,134	41,101
Application Specialist	2	65,850	7,244	66,218
Area Supervisor	1	59,577	6,553	59,853
Assoc Business Analyst IT	1	48,500	5,335	51,060
Building Operator I	4	47,343	5,208	49,955
Chief Chemist	1	56,752	6,243	54,627
Construction Coordinator	12	49,128	5,404	53,024
Customer Comm Administrator	1	50,000	5,500	55,838
Customer Operations Admin.	1	38,314	4,215	47,871
Data Administrator	1	53,040	5,834	57,293
End User Support Tech Trainer	1	65,224	7,175	50,632
Engineer I - PSS	3	56,733	6,241	70,949
Engineer II - PSS	2	43,575	4,793	59,100
Engineer III	3	47,877	5,266	48,231
Environmental Professional II	3	56,498	6,215	68,171
Field Resource Specialist	17	38,871	4,276	49,874
Financial Analyst AT	2	40,263	4,429	48,790
Forester	1	56,826	6,251	61,023
Gas Supply Rep GS	1	42,757	4,703	53,043
Help Desk Lead Agent	1	51,221	5,634	64,424
IT Support Svcs Lvl 2 Specialist	11	43,298	4,763	46,373
IT Technical Buyer/Coordinator	2	56,210	6,183	54,037
Maintenance Planner	2	63,896	7,029	59,527
Maintenance Supervisor	2	60,983	6,708	70,367
Manager Creative Services	1	50,380	5,542	55,802
Manager Marketing Communication	1	50,000	5,500	72,903

Band B - Target 11%

Operations Supervisor	6	64,890	7,138	66,461		
Plant Administrator	1	44,959	4,945	48,824		
Procurement Coordinator	1	42,085	4,629	45,808		
Procurement Negotiator	5	51,954	5,715	51,179		
Programmer Analyst	7	50,193	5,521	53,066		
Purchasing Coordinator	1	40,279	4,431	54,335		
Right of Way Supervisor	1	59,787	6,577	60,583		
Safety Representative	2	55,092	6,060	59,614		
Scheduling Administrator	1	35,090	3,860	34,643		
Shareholder Relations Rep	1	49,702	5,467	54,371		
Sr. Accountant Corp	13	49,198	5,412	56,498		
Sr. Cathodic Protection Spec	1	43,930	4,832	67,104		
Sr. Credit Analyst	2	81,299	8,943	52,740		
Sr. Engineer	11	68,742	7,562	77,054		
Sr. Financial Analyst USU	1	58,153	6,397	60,708		
Sr. Financial Analyst Corp	8	52,737	5,801	64,732		
Sr. Risk Consultant	2	52,816	5,810	62,881		
Sr. Systems Analyst	13	67,830	7,461	72,825		
Sr. Tax Accountant Corp	8	54,072	5,948	59,188		
Sr. Tech Communications Analyst	1	61,232	6,736	65,047		
Sr. Technician Aircraft	3	57,663	6,343	62,548		
Supply Chain Analyst	1	54,000	5,940	54,589		
Supv Customer Operations	2	58,845	6,473	55,147		
Supv Customer Service Center	3	50,833	5,592	53,270		
Supv Fleet Operations	1	57,715	6,349	75,019		
Supv Fuel	1	60,915	6,701	61,652		
Supv Network Ops	18	63,628	6,999	68,194		
Supv Storekeeper	1	40,478	4,453	59,717		
Supv Transmission Line	1	62,492	6,874	94,958		
Systems Analyst	8	62,315	6,855	64,010		
Tax Accountant	1	50,968	5,606	46,449		
Writer Editor	2	54,511	5,996	53,479		
WEIGHTED AVERAGE					**Ratio**	**Comp. Vs Market**
	213	**11,495,702**	**1,264,527**	**12,583,579**	**91.4%**	**101.4%**

Target 11%

Job Title	Number in Job	Average Pay	Market Pay	% Difference
Accountant	3	36,736	45,558	-19.36%
Analyst Credit	5	46,670	41,101	13.55%
Application Specialist	2	65,850	66,218	-0.56%
Area Supervisor	1	59,577	59,853	-0.46%
Assoc Business Analyst IT	1	48,500	51,060	-5.01%
Building Operator I	4	47,343	49,955	-5.23%
Construction Coordinator	12	49,128	53,024	-7.35%
Engineer I - PSS	3	56,733	70,949	-20.04%
Engineer II - PSS	2	43,575	59,100	-26.27%
Engineer III	3	47,877	48,231	-0.73%
Environmental Professional II	3	56,498	68,171	-17.12%
Field Resource Specialist	17	38,871	49,874	-22.06%
Financial Analyst AT	2	40,263	48,790	-17.48%
IT Support Svcs Lvl 2 Specialist	11	43,298	46,373	-6.63%
Maintenance Supervisor	2	60,983	70,367	-13.34%
Operations Supervisor	6	64,890	66,461	-2.36%
Procurement Negotiator	5	51,954	51,179	1.51%
Programmer Analyst	7	50,193	53,066	-5.41%
Safety Representative	2	55,092	59,614	-7.59%
Sr. Accountant Corp	13	49,198	56,498	-12.92%
Sr. Engineer	11	68,742	77,054	-10.79%
Sr. Financial Analyst Corp	8	52,737	64,732	-18.53%
Sr. Systems Analyst	13	67,830	72,825	-6.86%
Sr. Tax Accountant Corp	8	54,072	59,188	-8.64%
Sr. Technician Aircraft	3	57,663	62,548	-7.81%
Supv Customer Service Center	3	50,833	53,270	-4.57%

Supv Network Ops	18	63,628	68,194	-6.70%
Systems Analyst	8	62,315	64,010	-2.65%
Total		**632,303**	**690,999**	**-8.49%**

Band C - Target 13%

Job Title	Number in Job	Fixed Pay	Variable Target $	Market Pay
Applications Manager	8	86,064	11,188	89,009
Business Consultant IT	2	59,447	7,728	48,893
Captain - Jet	5	84,400	10,972	87,278
Captain - Turbo Prop	2	55,000	7,150	62,927
Communications Engineer	11	64,942	8,442	62,794
Corp Environmental Manager	1	87,730	11,405	86,284
Credit Manager	2	92,500	12,025	69,900
Customer Site Manager	2	53,219	6,918	63,704
Database Administrator	8	72,319	9,401	63,510
Dir Central Community Service	1	75,746	9,847	76,769
Dir Community Relations USU	1	89,120	11,586	74,985
Dir. Community Services	2	72,974	9,487	76,769
Dir Customer Service Center	2	83,037	10,795	72,042
Dir E-Business & Mkt Research	1	90,874	11,814	84,780
Dir Elec Pricing & Mkt Mgmt	1	95,435	12,407	96,147
Dir Energy Efficiency	1	70,803	9,204	73,306
Dir. Network Ops II	6	80,138	10,418	81,316
Dir Planning/Design	1	87,405	11,363	93,453
Dir Procurement Services	1	91,500	11,895	92,168
Dir Retail Energy Choice	1	86,488	11,243	91,424
Dir Safety & Training	1	102,431	13,316	83,391
Dir Services Marketing	1	85,000	11,050	80,288
Dir Standards	1	81,598	10,608	93,453
Dir. State Economic Development	2	62,000	8,060	70,616
Dir Trans Ops II	1	72,878	9,474	70,144
Insurance Manager	2	76,056	9,887	82,167
IT Support Services Lead	3	64,720	8,414	69,897

Band C - Target 13%

Lead Forcasting Analyst - Energy	1	95,397	12,402	95,054		
Lead Systems Analyst	6	76,799	9,984	82,720		
Maintenance Superintendent	2	76,482	9,943	85,663		
Manager Accounting	7	67,691	8,800	75,318		
Manager Environmental	2	82,795	10,763	88,787		
Manager Operations IT	4	80,034	10,404	89,968		
Mgr Aircraft Maintenance	1	90,000	11,700	88,526		
Mgr Business Support Svcs	1	63,900	8,307	62,138		
Mgr Security	1	63,414	8,244	88,787		
Mgr Tax	2	77,400	10,062	86,387		
Operations Superintendent	1	75,530	9,819	84,841		
Product Manager Principle Accounting	1	81,200	10,556	79,249		
Product Manager/USU	5	63,576	8,265	77,045		
Risk Assessment Mgt	1	84,500	10,985	88,561		
Sr. Applications Specialist	9	73,627	9,572	74,514		
Sr. Business Consultant IT	4	74,026	9,623	60,053		
Sr. Database Administrator	1	86,621	11,261	75,942		
Sr. Mgr Facilities	1	85,857	11,161	89,552		
Sr. Procurement Negotiator	2	67,254	8,743	67,074		
Sr. Quality Assurance	1	76,657	9,965	68,472		
Sr. Tax Analyst	1	71,603	9,308	74,740		
Sr. Technical Consultant IT	2	81,646	10,614	70,314		
Supervisory Engineer - PSS	3	75,944	9,873	86,333		
Technical Consultant IT	3	70,362	9,147	81,481		
Technical Sales Support Spec	1	58,885	7,655	64,611		
WEIGHTED AVERAGE	**133**	**9,978,918**	**1,297,259**	**10,175,337**	**Ratio 98.1%**	**Comp. Vs Market 110.8%**
		1,729,004	224,771	1,808,356	95.6%	108.0%

Target 13%

Job Title	Number in Job	Average Pay	Market Pay	% Difference
Applications Manager	8	86,064	89,009	-3.31%
Communications Engineer	11	64,942	62,794	3.42%
Customer Site Manager	2	53,219	63,704	-16.46%
Database Administrator	8	72,319	63,510	13.87%
Dir. Community Services	2	72,974	76,769	-4.94%
Dir. Network Ops II	6	80,138	81,316	-1.45%
Dir. State Economic Development	2	62,000	70,616	-12.20%
IT Support Services Lead	3	64,720	69,897	-7.41%
Lead Systems Analyst	6	76,799	82,720	-7.16%
Maintenance Superintendent	2	76,482	85,663	-10.72%
Manager Accounting	7	67,691	75,318	-10.13%
Manager Environmental	2	82,795	88,787	-6.75%
Manager Operations IT	4	80,034	89,968	-11.04%
Product Manager/USU	5	63,576	77,045	-17.48%
Sr. Applications Specialist	9	73,627	74,514	-1.19%
Sr. Business Consultant IT	4	74,026	60,053	23.27%
Supervisory Engineer - PSS	3	75,944	86,333	-12.03%
Technical Consultant IT	3	70,362	81,481	-13.65%
Total		**70,362**	**81,481**	**-13.65%**

Band D - Target 20%

Job Title	Number in Job	Fixed Pay	Variable Target $	Market Pay
Dir Accounting/Finance	2	94,731	18,946	96,674
Dir Applications IT	2	99,246	19,849	112,646
Dir Engineer Production	1	97,992	19,598	115,613
Dri Engineering Services	1	104,139	20,828	97,526
Dir Environmental Services	1	102,408	20,482	134,154
Dir Human Resources	1	90,014	18,003	79,979
Dir Oper IT	1	94,986	18,997	110,097
Dir Regulatory Services	1	92,537	18,507	90,625
Dir Supply Chain Mgmt/USU	1	97,335	19,467	118,108
Regional Dir Field Oper - Gas	1	99,746	19,949	93,771
Regional Dir Field Oper - Elec	1	103,753	20,751	100,866
Sr. Dir Corp Communications Ext	1	81,636	16,327	97,061
State Regulatory Rep I	1	88,130	17,626	87,816
VP Corp Comm Media Rlts	1	130,191	26,038	133,628

					Ratio	Comp. Vs Market
WEIGHTED AVERAGE						
	16	**1,570,821**	**314,164**	**1,677,884**	**93.6%**	**112.3%**
		1,376,844	275,369	1,468,564	93.8%	112.5%

Target 20%

Job Title	Number in Job	Average Pay	Market Pay	% Difference
Dir Accounting/Finance	2	94,731	96,674	-2.01%
Dir Applications IT	2	99,246	112,646	-11.90%
Total		**193,977**	**209,320**	**-7.33%**

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
1	1998	20 Yr; Steam Production - Sibley	0.03750	0.052440	0.331800	0.05210	1998	44,691	31,248	13,443	4,460	700	5,160	4,460	700	5,160	1,147,065	1,191,756	44,691	31,248
1	1998	20 Yr; Steam Production - Sibley	0.07219	0.052460	0.331800	0.05210	1999	86,033	62,520	23,513	7,802	1,225	9,027	12,262	1,925	14,187	1,061,032	0.5	130,724	93,768
1	1998	20 Yr; Steam Production - Sibley	0.06677	0.052580	0.331800	0.05210	2000	79,574	62,663	16,911	5,611	881	6,492	17,873	2,806	20,679	981,459		210,297	156,431
1	1998	20 Yr; Steam Production - Sibley	0.06177	0.052580	0.331800	0.05210	2001	73,615	62,663	10,952	3,634	571	4,205	21,507	3,377	24,884	907,844		283,912	219,094
1	1998	20 Yr; Steam Production - Sibley	0.05713	0.052580	0.331800	0.05210	2002	68,085	62,663	5,422	1,799	282	2,081	23,306	3,660	26,966	839,759		351,997	281,757
1	1998	20 Yr; Steam Production - Sibley	0.05285	0.052580	0.331800	0.05210	2003	62,984	62,663	321	107	17	124	23,413	3,676	27,089	776,775		414,981	344,420
1	1998	20 Yr; Steam Production - Sibley	0.04888	0.052580	0.331810	0.05210	2004	58,253	62,663	(4,410)	(1,463)	(230)	(1,693)	21,950	3,446	25,396	718,522		473,234	407,083
1	1998	20 Yr; Steam Production - Sibley	0.04522	0.052580	0.331810	0.05210	2005	53,891	62,663	(8,772)	(2,911)	(457)	(3,368)	19,039	2,989	22,028	664,630		527,126	469,746
1	1998	20 Yr; Steam Production - Sibley	0.04462	0.052580	0.331810	0.05210	2006	53,176	62,663	(9,487)	(3,148)	(494)	(3,642)	15,891	2,495	18,386	611,454		580,302	532,409
1	1998	20 Yr; Steam Production - Sibley	0.04461	0.052580	0.331810	0.05210	2007	53,164	62,663	(9,499)	(3,152)	(495)	(3,647)	12,739	2,000	14,739	558,290		633,466	595,072
1	1998	20 Yr; Steam Production - Sibley	0.04462	0.052580	0.331810	0.05210	2008	53,176	62,663	(9,487)	(3,148)	(494)	(3,642)	9,591	1,506	11,097	505,114		686,642	657,735
1	1998	20 Yr; Steam Production - Sibley	0.04461	0.052580	0.331810	0.05210	2009	53,164	62,663	(9,499)	(3,152)	(495)	(3,647)	6,439	1,011	7,450	451,950		739,806	720,398
1	1998	20 Yr; Steam Production - Sibley	0.04462	0.052580	0.331810	0.05210	2010	53,176	62,663	(9,487)	(3,148)	(494)	(3,642)	3,291	517	3,808	398,773		792,983	783,061
1	1998	20 Yr; Steam Production - Sibley	0.04461	0.052580	0.331810	0.05210	2011	53,164	62,663	(9,499)	(3,152)	(495)	(3,647)	139	22	161	345,609		846,147	845,724
1	1998	20 Yr; Steam Production - Sibley	0.04462	0.052580	0.331810	0.05210	2012	53,176	62,663	(9,487)	(3,148)	(494)	(3,642)	(3,009)	(472)	(3,481)	292,433		899,323	908,387
1	1998	20 Yr; Steam Production - Sibley	0.04461	0.052580	0.331810	0.05210	2013	53,164	62,663	(9,499)	(3,152)	(495)	(3,647)	(6,161)	(967)	(7,128)	239,269		952,487	971,050
1	1998	20 Yr; Steam Production - Sibley	0.04462	0.052580	0.331810	0.05210	2014	53,176	62,663	(9,487)	(3,148)	(494)	(3,642)	(9,309)	(1,461)	(10,770)	186,093		1,005,663	1,033,713
1	1998	20 Yr; Steam Production - Sibley	0.04461	0.052580	0.331810	0.05210	2015	53,164	62,663	(9,499)	(3,152)	(495)	(3,647)	(12,461)	(1,956)	(14,417)	132,928		1,058,828	1,096,376
1	1998	20 Yr; Steam Production - Sibley	0.04462	0.052580	0.331810	0.05210	2016	53,176	62,663	(9,487)	(3,148)	(494)	(3,642)	(15,609)	(2,451)	(18,060)	79,752		1,112,004	1,159,039
1	1998	20 Yr; Steam Production - Sibley	0.04461	0.052580	0.331810	0.05210	2017	53,164	32,717	20,447	6,785	1,065	7,850	(8,824)	(1,385)	(10,209)	26,588		1,165,168	1,191,756
1	1998	20 Yr; Steam Production - Sibley	0.02231	0.052580	0.331810	0.05210	2018	26,588	0	26,588	8,822	1,385	10,207	(2)	(0)	(2)	(0)		1,191,756	1,191,756
								1,191,756	1,191,756	0	(2)	(0)	(2)							
1	1998	20 Yr; Steam Production - JEC	0.03750	0.045560	0.331800	0.05210	1998	10,628	6,456	4,172	1,384	217	1,601	1,384	217	1,601	272,773	283,400	10,628	6,456
1	1998	20 Yr; Steam Production - JEC	0.07219	0.045560	0.331800	0.05210	1999	20,459	12,912	7,547	2,504	393	2,897	3,888	611	4,499	252,314	0.5	31,086	19,368
1	1998	20 Yr; Steam Production - JEC	0.06677	0.045550	0.331800	0.05210	2000	18,923	12,909	6,014	1,995	313	2,308	5,883	924	6,807	233,391		50,009	32,277
1	1998	20 Yr; Steam Production - JEC	0.06177	0.045550	0.331800	0.05210	2001	17,506	12,909	4,597	1,525	239	1,764	7,408	1,163	8,571	215,886		67,514	45,186
1	1998	20 Yr; Steam Production - JEC	0.05713	0.045550	0.331800	0.05210	2002	16,191	12,909	3,282	1,089	171	1,260	8,497	1,334	9,831	199,695		83,705	58,095
1	1998	20 Yr; Steam Production - JEC	0.05285	0.045550	0.331800	0.05210	2003	14,978	12,909	2,069	686	108	794	9,183	1,442	10,625	184,717		98,683	71,004
1	1998	20 Yr; Steam Production - JEC	0.04888	0.045550	0.331800	0.05210	2004	13,853	12,909	944	313	49	362	9,496	1,491	10,987	170,865		112,535	83,913
1	1998	20 Yr; Steam Production - JEC	0.04522	0.045550	0.331769	0.05210	2005	12,815	12,909	(94)	(31)	(5)	(36)	9,465	1,486	10,951	158,049		125,351	96,822
1	1998	20 Yr; Steam Production - JEC	0.04462	0.045550	0.331769	0.05210	2006	12,645	12,909	(264)	(87)	(14)	(101)	9,378	1,473	10,851	145,404		137,996	109,731
1	1998	20 Yr; Steam Production - JEC	0.04461	0.045550	0.331769	0.05210	2007	12,642	12,909	(267)	(88)	(14)	(102)	9,290	1,459	10,749	132,762		150,638	122,640
1	1998	20 Yr; Steam Production - JEC	0.04462	0.045550	0.331769	0.05210	2008	12,645	12,909	(264)	(87)	(14)	(101)	9,203	1,445	10,648	120,116		163,284	135,549
1	1998	20 Yr; Steam Production - JEC	0.04461	0.045550	0.331769	0.05210	2009	12,642	12,909	(267)	(88)	(14)	(102)	9,115	1,431	10,546	107,474		175,926	148,458
1	1998	20 Yr; Steam Production - JEC	0.04462	0.045550	0.331769	0.05210	2010	12,645	12,909	(264)	(87)	(14)	(101)	9,028	1,417	10,445	94,828		188,572	161,367
1	1998	20 Yr; Steam Production - JEC	0.04461	0.045550	0.331769	0.05210	2011	12,642	12,909	(267)	(88)	(14)	(102)	8,940	1,403	10,343	82,186		201,214	174,276
1	1998	20 Yr; Steam Production - JEC	0.04462	0.045550	0.331769	0.05210	2012	12,645	12,909	(264)	(87)	(14)	(101)	8,853	1,390	10,243	69,541		213,859	187,185
1	1998	20 Yr; Steam Production - JEC	0.04461	0.045550	0.331769	0.05210	2013	12,642	12,909	(267)	(88)	(14)	(102)	8,765	1,376	10,141	56,898		226,502	200,094
1	1998	20 Yr; Steam Production - JEC	0.04462	0.045550	0.331769	0.05210	2014	12,645	12,909	(264)	(87)	(14)	(101)	8,678	1,362	10,040	44,253		239,147	213,003
1	1998	20 Yr; Steam Production - JEC	0.04461	0.045550	0.331769	0.05210	2015	12,642	12,909	(267)	(88)	(14)	(102)	8,590	1,348	9,938	31,610		251,790	225,912
1	1998	20 Yr; Steam Production - JEC	0.04462	0.045550	0.331769	0.05210	2016	12,645	12,909	(264)	(87)	(14)	(101)	8,503	1,334	9,837	18,965		264,435	238,821
1	1998	20 Yr; Steam Production - JEC	0.04461	0.045550	0.331769	0.05210	2017	12,642	12,909	(267)	(88)	(14)	(102)	8,415	1,321	9,736	6,323		277,077	251,730

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
1	1998	20 Yr; Steam Production - JEC	0.02231	0.045550	0.331769	0.05210	2018	6,323	12,909	(6,586)	(2,185)	(343)	(2,528)	6,230	977	7,207	0		283,400	264,639
1	1998	20 Yr; Steam Production - JEC	0.00000	0.045550	0.331769	0.05210	2019	0	12,909	(12,909)	(4,283)	(673)	(4,956)	1,947	305	2,252	0		283,400	277,548
1	1998	20 Yr; Steam Production - JEC	0.00000	0.045550	0.331769	0.05210	2020	0	5,852	(5,852)	(1,942)	(305)	(2,247)	5	0	5	0		283,400	283,400
								283,400	283,400	(0)	5	0	5							
1	1998	20 Yr; Transmission-Distribution	0.03750	0.034240	0.331800	0.05210	1998	1,306,677	596,541	710,136	235,623	36,998	272,621	235,623	36,998	272,621	33,538,035	34,844,712	1,306,677	596,541
1	1998	20 Yr; Transmission-Distribution	0.07219	0.034790	0.331800	0.05210	1999	2,515,440	1,212,248	1,303,192	432,399	67,896	500,295	668,022	104,894	772,916	31,022,596	0.5	3,822,116	1,808,789
1	1998	20 Yr; Transmission-Distribution	0.06677	0.034530	0.331800	0.05210	2000	2,326,581	1,203,188	1,123,393	372,742	58,529	431,271	1,040,764	163,423	1,204,187	28,696,014		6,148,698	3,011,977
1	1998	20 Yr; Transmission-Distribution	0.06177	0.034530	0.331800	0.05210	2001	2,152,358	1,203,188	949,170	314,935	49,452	364,387	1,355,699	212,875	1,568,574	26,543,656		8,301,056	4,215,165
1	1998	20 Yr; Transmission-Distribution	0.05713	0.034530	0.331800	0.05210	2002	1,990,678	1,203,188	787,490	261,289	41,028	302,317	1,616,988	253,903	1,870,891	24,552,978		10,291,734	5,418,353
1	1998	20 Yr; Transmission-Distribution	0.05285	0.034530	0.331800	0.05210	2003	1,841,543	1,203,188	638,355	211,806	33,258	245,064	1,828,794	287,161	2,115,955	22,711,435		12,133,277	6,621,541
1	1998	20 Yr; Transmission-Distribution	0.04888	0.034530	0.331800	0.05210	2004	1,703,210	1,203,188	500,022	165,907	26,051	191,958	1,994,701	313,213	2,307,914	21,008,225		13,836,487	7,824,729
1	1998	20 Yr; Transmission-Distribution	0.04522	0.034530	0.331800	0.05210	2005	1,575,678	1,203,188	372,490	123,592	19,407	142,999	2,118,293	332,619	2,450,912	19,432,547		15,412,165	9,027,917
1	1998	20 Yr; Transmission-Distribution	0.04462	0.034530	0.331800	0.05210	2006	1,554,771	1,203,188	351,583	116,655	18,317	134,972	2,234,948	350,937	2,585,885	17,877,776		16,966,936	10,231,105
1	1998	20 Yr; Transmission-Distribution	0.04461	0.034530	0.331800	0.05210	2007	1,554,423	1,203,188	351,235	116,540	18,299	134,839	2,351,488	369,236	2,720,724	16,323,354		18,521,358	11,434,293
1	1998	20 Yr; Transmission-Distribution	0.04462	0.034530	0.331800	0.05210	2008	1,554,771	1,203,188	351,583	116,655	18,317	134,972	2,468,143	387,554	2,855,697	14,768,583		20,076,129	12,637,481
1	1998	20 Yr; Transmission-Distribution	0.04461	0.034530	0.331800	0.05210	2009	1,554,423	1,203,188	351,235	116,540	18,299	134,839	2,584,683	405,853	2,990,536	13,214,160		21,630,552	13,840,669
1	1998	20 Yr; Transmission-Distribution	0.04462	0.034530	0.331800	0.05210	2010	1,554,771	1,203,188	351,583	116,655	18,317	134,972	2,701,338	424,170	3,125,508	11,659,389		23,185,323	15,043,857
1	1998	20 Yr; Transmission-Distribution	0.04461	0.034530	0.331800	0.05210	2011	1,554,423	1,203,188	351,235	116,540	18,299	134,839	2,817,878	442,470	3,260,348	10,104,966		24,739,746	16,247,045
1	1998	20 Yr; Transmission-Distribution	0.04462	0.034530	0.331800	0.05210	2012	1,554,771	1,203,188	351,583	116,655	18,317	134,972	2,934,533	460,787	3,395,320	8,550,195		26,294,517	17,450,233
1	1998	20 Yr; Transmission-Distribution	0.04461	0.034530	0.331800	0.05210	2013	1,554,423	1,203,188	351,235	116,540	18,299	134,839	3,051,073	479,086	3,530,159	6,995,773		27,848,939	18,653,421
1	1998	20 Yr; Transmission-Distribution	0.04462	0.034530	0.331800	0.05210	2014	1,554,771	1,203,188	351,583	116,655	18,317	134,972	3,167,728	497,404	3,665,132	5,441,002		29,403,710	19,856,609
1	1998	20 Yr; Transmission-Distribution	0.04461	0.034530	0.331800	0.05210	2015	1,554,423	1,203,188	351,235	116,540	18,299	134,839	3,284,268	515,703	3,799,971	3,886,579		30,958,133	21,059,797
1	1998	20 Yr; Transmission-Distribution	0.04462	0.034530	0.331800	0.05210	2016	1,554,771	1,203,188	351,583	116,655	18,317	134,972	3,400,923	534,021	3,934,944	2,331,808		32,512,904	22,262,985
1	1998	20 Yr; Transmission-Distribution	0.04461	0.034530	0.331800	0.05210	2017	1,554,423	1,203,188	351,235	116,540	18,299	134,839	3,517,463	552,320	4,069,783	777,386		34,067,326	23,466,173
1	1998	20 Yr; Transmission-Distribution	0.02231	0.034530	0.331800	0.05210	2018	777,386	1,203,188	(425,802)	(141,281)	(22,184)	(163,465)	3,376,182	530,136	3,906,318	0		34,844,712	24,669,361
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2019	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	2,976,964	467,450	3,444,414	0		34,844,712	25,872,549
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2020	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	2,577,746	404,764	2,982,510	0		34,844,712	27,075,737
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2021	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	2,178,528	342,078	2,520,606	0		34,844,712	28,278,925
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2022	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	1,779,310	279,391	2,058,701	0		34,844,712	29,482,113
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2023	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	1,380,092	216,705	1,596,797	0		34,844,712	30,685,301
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2024	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	980,874	154,019	1,134,893	0		34,844,712	31,888,489
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2025	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	581,656	91,333	672,989	0		34,844,712	33,091,677
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2026	0	1,203,188	(1,203,188)	(399,218)	(62,686)	(461,904)	182,438	28,647	211,085	0		34,844,712	34,294,865
1	1998	20 Yr; Transmission-Distribution	0.00000	0.034530	0.331800	0.05210	2027	0	549,847	(549,847)	(182,439)	(28,647)	(211,086)	(1)	(0)	(1)	0		34,844,712	34,844,712
								#########	#########	(0)	(1)	(0)	(1)							
1	1998	15 Yr; Other Production	0.05000	0.072010	0.331800	0.05210	1998	6,147	4,427	1,720	571	90	661	571	90	661	116,799	122,946	6,147	4,427
1	1998	15 Yr; Other Production	0.09500	0.073780	0.331800	0.05210	1999	11,680	9,071	2,609	866	136	1,002	1,437	226	1,663	105,119	0.5	17,827	13,498
1	1998	15 Yr; Other Production	0.08550	0.074780	0.331800	0.05210	2000	10,512	9,194	1,318	437	69	506	1,874	294	2,168	94,607		28,339	22,692
1	1998	15 Yr; Other Production	0.07700	0.074780	0.331800	0.05210	2001	9,467	9,194	273	91	14	105	1,965	308	2,273	85,140		37,806	31,886
1	1998	15 Yr; Other Production	0.06930	0.074780	0.331932	0.05210	2002	8,520	9,194	(674)	(224)	(35)	(259)	1,741	273	2,014	76,620		46,326	41,080
1	1998	15 Yr; Other Production	0.06230	0.074780	0.331932	0.05210	2003	7,660	9,194	(1,534)	(509)	(80)	(589)	1,232	193	1,425	68,960		53,986	50,274

UtiliCorp United Inc
Tax Depreciation

Utility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
1	1998	15 Yr; Other Production	0.05900	0.074780	0.331932	0.05210	2004	7,254	9,194	(1,940)	(644)	(101)	(745)	588	92	680	61,707		61,239	59,468
1	1998	15 Yr; Other Production	0.05900	0.074780	0.331932	0.05210	2005	7,254	9,194	(1,940)	(644)	(101)	(745)	(56)	(9)	(65)	54,453		68,493	68,662
1	1998	15 Yr; Other Production	0.05910	0.074780	0.331932	0.05210	2006	7,266	9,194	(1,928)	(640)	(100)	(740)	(696)	(109)	(805)	47,187		75,759	77,856
1	1998	15 Yr; Other Production	0.05900	0.074780	0.331932	0.05210	2007	7,254	9,194	(1,940)	(644)	(101)	(745)	(1,340)	(210)	(1,550)	39,933		83,013	87,050
1	1998	15 Yr; Other Production	0.05910	0.074780	0.331932	0.05210	2008	7,266	9,194	(1,928)	(640)	(100)	(740)	(1,980)	(311)	(2,291)	32,667		90,279	96,244
1	1998	15 Yr; Other Production	0.05900	0.074780	0.331932	0.05210	2009	7,254	9,194	(1,940)	(644)	(101)	(745)	(2,624)	(412)	(3,036)	25,413		97,533	105,438
1	1998	15 Yr; Other Production	0.05910	0.074780	0.331932	0.05210	2010	7,266	9,194	(1,928)	(640)	(100)	(740)	(3,264)	(512)	(3,776)	18,147		104,799	114,632
1	1998	15 Yr; Other Production	0.05900	0.074780	0.331932	0.05210	2011	7,254	8,314	(1,060)	(352)	(55)	(407)	(3,616)	(568)	(4,184)	10,893		112,053	122,946
1	1998	15 Yr; Other Production	0.05910	0.074780	0.331932	0.05210	2012	7,266	0	7,266	2,412	379	2,791	(1,204)	(189)	(1,393)	3,627		119,319	122,946
1	1998	15 Yr; Other Production	0.02950	0.074780	0.331932	0.05210	2013	3,627	0	3,627	1,204	189	1,393	0	0	0	0		122,946	122,946
1	1998	15 Yr; Other Production	0.00000	0.074780	0.331932	0.05210	2014	0	0	0	0	0	0	0	0	0	0		122,946	122,946
								122,946	122,946	(0)	-	0	0							
1	1998	7 Yr; General Equipment	0.14290	0.054640	0.331800	0.05210	1998	19,679	3,762	15,917	5,281	829	6,110	5,281	829	6,110	118,033	137,712	19,679	3,762
1	1998	7 Yr; General Equipment	0.24490	0.055030	0.331800	0.05210	1999	33,726	7,578	26,148	8,676	1,362	10,038	13,957	2,192	16,149	84,307	0.5	53,405	11,340
1	1998	7 Yr; General Equipment	0.17490	0.054920	0.331800	0.05210	2000	24,086	7,563	16,523	5,482	861	6,343	19,439	3,052	22,491	60,221		77,491	18,903
1	1998	7 Yr; General Equipment	0.12490	0.054920	0.331800	0.05210	2001	17,200	7,563	9,637	3,198	502	3,700	22,637	3,555	26,192	43,021		94,691	26,466
1	1998	7 Yr; General Equipment	0.08930	0.054920	0.331800	0.05210	2002	12,298	7,563	4,735	1,571	247	1,818	24,208	3,801	28,009	30,724		106,988	34,029
1	1998	7 Yr; General Equipment	0.08920	0.054920	0.331800	0.05210	2003	12,284	7,563	4,721	1,566	246	1,812	25,774	4,047	29,821	18,440		119,272	41,592
1	1998	7 Yr; General Equipment	0.08930	0.054920	0.331800	0.05210	2004	12,298	7,563	4,735	1,571	247	1,818	27,345	4,294	31,639	6,142		131,570	49,155
1	1998	7 Yr; General Equipment	0.04460	0.054920	0.331796	0.05210	2005	6,142	7,563	(1,421)	(471)	(74)	(545)	26,874	4,220	31,094	0		137,712	56,718
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2006	0	7,563	(7,563)	(2,509)	(394)	(2,903)	24,365	3,826	28,191	0		137,712	64,281
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2007	0	7,563	(7,563)	(2,509)	(394)	(2,903)	21,856	3,432	25,288	0		137,712	71,844
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2008	0	7,563	(7,563)	(2,509)	(394)	(2,903)	19,347	3,038	22,385	0		137,712	79,407
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2009	0	7,563	(7,563)	(2,509)	(394)	(2,903)	16,838	2,644	19,482	0		137,712	86,970
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2010	0	7,563	(7,563)	(2,509)	(394)	(2,903)	14,329	2,250	16,579	0		137,712	94,533
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2011	0	7,563	(7,563)	(2,509)	(394)	(2,903)	11,820	1,856	13,676	0		137,712	102,096
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2012	0	7,563	(7,563)	(2,509)	(394)	(2,903)	9,311	1,462	10,773	0		137,712	109,659
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2013	0	7,563	(7,563)	(2,509)	(394)	(2,903)	6,802	1,068	7,870	0		137,712	117,222
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2014	0	7,563	(7,563)	(2,509)	(394)	(2,903)	4,293	673	4,966	0		137,712	124,785
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2015	0	7,563	(7,563)	(2,509)	(394)	(2,903)	1,784	279	2,063	0		137,712	132,348
1	1998	7 Yr; General Equipment	0.00000	0.054920	0.331796	0.05210	2016	0	5,364	(5,364)	(1,780)	(279)	(2,059)	4	0	4	0		137,712	137,712
								137,712	137,712	0	4	0	4							
1	1998	7 Yr; Furniture & Fixtures	0.14290	0.036000	0.331800	0.05210	1998	11,298	1,423	9,875	3,277	515	3,792	3,277	515	3,792	67,767	79,065	11,298	1,423
1	1998	7 Yr; Furniture & Fixtures	0.24490	0.036000	0.331800	0.05210	1999	19,363	2,846	16,517	5,480	861	6,341	8,757	1,375	10,132	48,404	0.5	30,661	4,269
1	1998	7 Yr; Furniture & Fixtures	0.17490	0.036000	0.331800	0.05210	2000	13,828	2,846	10,982	3,644	572	4,216	12,401	1,947	14,348	34,575		44,490	7,115
1	1998	7 Yr; Furniture & Fixtures	0.12490	0.036000	0.331800	0.05210	2001	9,875	2,846	7,029	2,332	366	2,698	14,733	2,313	17,046	24,700		54,365	9,961
1	1998	7 Yr; Furniture & Fixtures	0.08930	0.036000	0.331800	0.05210	2002	7,061	2,846	4,215	1,398	220	1,618	16,131	2,533	18,664	17,639		61,426	12,807
1	1998	7 Yr; Furniture & Fixtures	0.08920	0.036000	0.331800	0.05210	2003	7,053	2,846	4,207	1,396	219	1,615	17,527	2,752	20,279	10,587		68,478	15,653
1	1998	7 Yr; Furniture & Fixtures	0.08930	0.036000	0.331800	0.05210	2004	7,061	2,846	4,215	1,398	220	1,618	18,925	2,972	21,897	3,526		75,539	18,499
1	1998	7 Yr; Furniture & Fixtures	0.04460	0.036000	0.331800	0.05210	2005	3,526	2,846	680	226	35	261	19,151	3,007	22,158	0		79,065	21,345
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2006	0	2,846	(2,846)	(944)	(148)	(1,092)	18,207	2,859	21,066	0		79,065	24,191

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2007	0	2,846	(2,846)	(944)	(148)	(1,092)	17,263	2,711	19,974	0		79,065	27,037
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2008	0	2,846	(2,846)	(944)	(148)	(1,092)	16,319	2,562	18,881	0		79,065	29,883
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2009	0	2,846	(2,846)	(944)	(148)	(1,092)	15,375	2,414	17,789	0		79,065	32,729
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2010	0	2,846	(2,846)	(944)	(148)	(1,092)	14,431	2,266	16,697	0		79,065	35,575
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2011	0	2,846	(2,846)	(944)	(148)	(1,092)	13,487	2,118	15,605	0		79,065	38,421
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2012	0	2,846	(2,846)	(944)	(148)	(1,092)	12,543	1,969	14,512	0		79,065	41,267
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2013	0	2,846	(2,846)	(944)	(148)	(1,092)	11,599	1,821	13,420	0		79,065	44,113
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2014	0	2,846	(2,846)	(944)	(148)	(1,092)	10,655	1,673	12,328	0		79,065	46,959
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2015	0	2,846	(2,846)	(944)	(148)	(1,092)	9,711	1,524	11,235	0		79,065	49,805
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2016	0	2,846	(2,846)	(944)	(148)	(1,092)	8,767	1,376	10,143	0		79,065	52,651
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2017	0	2,846	(2,846)	(944)	(148)	(1,092)	7,823	1,228	9,051	0		79,065	55,497
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2018	0	2,846	(2,846)	(944)	(148)	(1,092)	6,879	1,080	7,959	0		79,065	58,343
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2019	0	2,846	(2,846)	(944)	(148)	(1,092)	5,935	931	6,866	0		79,065	61,189
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2020	0	2,846	(2,846)	(944)	(148)	(1,092)	4,991	783	5,774	0		79,065	64,035
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2021	0	2,846	(2,846)	(944)	(148)	(1,092)	4,047	635	4,682	0		79,065	66,881
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2022	0	2,846	(2,846)	(944)	(148)	(1,092)	3,103	487	3,590	0		79,065	69,727
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2023	0	2,846	(2,846)	(944)	(148)	(1,092)	2,159	338	2,497	0		79,065	72,573
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2024	0	2,846	(2,846)	(944)	(148)	(1,092)	1,215	190	1,405	0		79,065	75,419
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2025	0	2,846	(2,846)	(944)	(148)	(1,092)	271	42	313	0		79,065	78,265
1	1998	7 Yr; Furniture & Fixtures	0.00000	0.036000	0.331791	0.05210	2026	0	800	(800)	(265)	(42)	(307)	6	0	6	0		79,065	79,065
								79,065	79,065	-	6	0	6							
1	1998	5 Yr; Computer Equipment	0.20000	0.100000	0.331800	0.05210	1998	148,838	37,210	111,628	37,038	5,816	42,854	37,038	5,816	42,854	595,352	744,190	148,838	37,210
1	1998	5 Yr; Computer Equipment	0.32000	0.100000	0.331800	0.05210	1999	238,141	74,419	163,722	54,323	8,530	62,853	91,361	14,346	105,707	357,211	0.5	386,979	111,629
1	1998	5 Yr; Computer Equipment	0.19200	0.100710	0.331800	0.05210	2000	142,884	74,947	67,937	22,542	3,540	26,082	113,903	17,885	131,788	214,327		529,863	186,576
1	1998	5 Yr; Computer Equipment	0.11520	0.100710	0.331800	0.05210	2001	85,731	74,947	10,784	3,578	562	4,140	117,481	18,447	135,928	128,596		615,594	261,523
1	1998	5 Yr; Computer Equipment	0.11520	0.100710	0.331800	0.05210	2002	85,731	74,947	10,784	3,578	562	4,140	121,059	19,009	140,068	42,865		701,325	336,470
1	1998	5 Yr; Computer Equipment	0.05760	0.100710	0.331801	0.05210	2003	42,865	74,947	(32,082)	(10,645)	(1,671)	(12,316)	110,414	17,337	127,751	0		744,190	411,417
1	1998	5 Yr; Computer Equipment	0.00000	0.100710	0.331801	0.05210	2004	0	74,947	(74,947)	(24,867)	(3,905)	(28,772)	85,547	13,433	98,980	0		744,190	486,364
1	1998	5 Yr; Computer Equipment	0.00000	0.100710	0.331801	0.05210	2005	0	74,947	(74,947)	(24,867)	(3,905)	(28,772)	60,680	9,528	70,208	0		744,190	561,311
1	1998	5 Yr; Computer Equipment	0.00000	0.100710	0.331801	0.05210	2006	0	74,947	(74,947)	(24,867)	(3,905)	(28,772)	35,813	5,623	41,436	0		744,190	636,258
1	1998	5 Yr; Computer Equipment	0.00000	0.100710	0.331801	0.05210	2007	0	74,947	(74,947)	(24,867)	(3,905)	(28,772)	10,946	1,719	12,665	0		744,190	711,205
1	1998	5 Yr; Computer Equipment	0.00000	0.100710	0.331801	0.05210	2008	0	32,985	(32,985)	(10,944)	(1,719)	(12,663)	2	0	2	0		744,190	744,190
								744,190	744,190	-	2	0	2							
1	1998	5 Yr; Computer	0.15000	0.100000	0.331800	0.05210	1998	13,028	4,343	8,685	2,882	452	3,334	2,882	452	3,334	73,823	86,850	13,028	4,343
1	1998	5 Yr; Computer	0.25500	0.100000	0.331800	0.05210	1999	22,147	8,685	13,462	4,467	701	5,168	7,349	1,154	8,503	51,676	0.5	35,174	13,028
1	1998	5 Yr; Computer	0.17850	0.100710	0.331800	0.05210	2000	15,503	8,747	6,756	2,242	352	2,594	9,591	1,506	11,097	36,173		50,677	21,775
1	1998	5 Yr; Computer	0.16660	0.100710	0.331800	0.05210	2001	14,469	8,747	5,722	1,899	298	2,197	11,490	1,804	13,294	21,704		65,146	30,522
1	1998	5 Yr; Computer	0.16660	0.100710	0.331800	0.05210	2002	14,469	8,747	5,722	1,899	298	2,197	13,389	2,102	15,491	7,235		79,615	39,269
1	1998	5 Yr; Computer	0.08330	0.100710	0.331851	0.05210	2003	7,235	8,747	(1,512)	(502)	(79)	(581)	12,887	2,023	14,910	(0)		86,850	48,016
1	1998	5 Yr; Computer	0.00000	0.100710	0.331851	0.05210	2004	0	8,747	(8,747)	(2,903)	(456)	(3,359)	9,984	1,568	11,552	(0)		86,850	56,763
1	1998	5 Yr; Computer	0.00000	0.100710	0.331851	0.05210	2005	0	8,747	(8,747)	(2,903)	(456)	(3,359)	7,081	1,112	8,193	(0)		86,850	65,510

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
1	1998	5 Yr; Computer	0.00000	0.100710	0.331851	0.05210	2006	0	8,747	(8,747)	(2,903)	(456)	(3,359)	4,178	656	4,834	(0)		86,850	74,257
1	1998	5 Yr; Computer	0.00000	0.100710	0.331851	0.05210	2007	0	8,747	(8,747)	(2,903)	(456)	(3,359)	1,275	200	1,475	(0)		86,850	83,004
1	1998	5 Yr; Computer	0.00000	0.100710	0.331851	0.05210	2008	0	3,846	(3,846)	(1,276)	(200)	(1,476)	(1)	(0)	(1)	(0)		86,850	86,850
								86,850	86,850	0	(1)	(0)	(1)							
1	1998	7 Yr; Communication Equipment	0.14290	0.062500	0.331800	0.05210	1998	38,256	8,366	29,890	9,917	1,557	11,474	9,917	1,557	11,474	229,454	267,710	38,256	8,366
1	1998	7 Yr; Communication Equipment	0.24490	0.062500	0.331800	0.05210	1999	65,562	16,732	48,830	16,202	2,544	18,746	26,119	4,101	30,220	163,892	0.5	103,818	25,098
1	1998	7 Yr; Communication Equipment	0.17490	0.062500	0.331800	0.05210	2000	46,822	16,732	30,090	9,984	1,568	11,552	36,103	5,669	41,772	117,070		150,640	41,830
1	1998	7 Yr; Communication Equipment	0.12490	0.062500	0.331800	0.05210	2001	33,437	16,732	16,705	5,543	870	6,413	41,646	6,539	48,185	83,633		184,077	58,562
1	1998	7 Yr; Communication Equipment	0.08930	0.062500	0.331800	0.05210	2002	23,907	16,732	7,175	2,380	374	2,754	44,026	6,913	50,939	59,726		207,984	75,294
1	1998	7 Yr; Communication Equipment	0.08920	0.062500	0.331800	0.05210	2003	23,880	16,732	7,148	2,372	372	2,744	46,398	7,286	53,684	35,846		231,864	92,026
1	1998	7 Yr; Communication Equipment	0.08930	0.062500	0.331800	0.05210	2004	23,907	16,732	7,175	2,380	374	2,754	48,778	7,659	56,437	11,940		255,770	108,758
1	1998	7 Yr; Communication Equipment	0.04460	0.062500	0.331796	0.05210	2005	11,940	16,732	(4,792)	(1,590)	(250)	(1,840)	47,188	7,410	54,598	0		267,710	125,490
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2006	0	16,732	(16,732)	(5,552)	(872)	(6,424)	41,636	6,538	48,174	0		267,710	142,222
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2007	0	16,732	(16,732)	(5,552)	(872)	(6,424)	36,084	5,666	41,750	0		267,710	158,954
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2008	0	16,732	(16,732)	(5,552)	(872)	(6,424)	30,532	4,794	35,326	0		267,710	175,686
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2009	0	16,732	(16,732)	(5,552)	(872)	(6,424)	24,980	3,923	28,903	0		267,710	192,418
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2010	0	16,732	(16,732)	(5,552)	(872)	(6,424)	19,428	3,051	22,479	0		267,710	209,150
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2011	0	16,732	(16,732)	(5,552)	(872)	(6,424)	13,876	2,179	16,055	0		267,710	225,882
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2012	0	16,732	(16,732)	(5,552)	(872)	(6,424)	8,324	1,308	9,632	0		267,710	242,614
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2013	0	16,732	(16,732)	(5,552)	(872)	(6,424)	2,772	436	3,208	0		267,710	259,346
1	1998	7 Yr; Communication Equipment	0.00000	0.062500	0.331796	0.05210	2014	0	8,364	(8,364)	(2,775)	(436)	(3,211)	(3)	0	(3)	0		267,710	267,710
								267,710	267,710	0	(3)	0	(3)							
1	1998	5 Yr; Light Trucks	0.20000	0.103070	0.331800	0.05210	1998	0	0	0	0	0	0	0	0	0	0	0	0	0
1	1998	5 Yr; Light Trucks	0.32000	0.103070	0.331800	0.05210	1999	0	0	0	0	0	0	0	0	0	0	0.5	0	0
1	1998	5 Yr; Light Trucks	0.19200	0.103070	0.331800	0.05210	2000	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.11520	0.103070	0.331800	0.05210	2001	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.11520	0.103070	0.331800	0.05210	2002	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.05760	0.103070	0.331800	0.05210	2003	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.00000	0.103070	0.331800	0.05210	2004	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.00000	0.103070	0.331800	0.05210	2005	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.00000	0.103070	0.331800	0.05210	2006	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.00000	0.103070	0.331800	0.05210	2007	0	0	0	0	0	0	0	0	0	0		0	0
1	1998	5 Yr; Light Trucks	0.00000	0.103070	0.331800	0.05210	2008	0	0	0	0	0	0	0	0	0	0		0	0
								-	-	-	-	-	-							
1	1998	39 Yr; Real Property - July	0.01177	0.024400	0.331800	0.05210	1998	1,189	1,233	(44)	(15)	(2)	(17)	(15)	(2)	(17)	99,839	101,028	1,189	1,233
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	1999	2,590	2,465	125	42	7	49	27	4	31	97,249	0.5	3,779	3,698
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2000	2,590	2,465	125	42	7	49	69	11	80	94,658		6,370	6,163
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2001	2,590	2,465	125	42	7	49	111	17	128	92,068		8,960	8,628
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2002	2,590	2,465	125	42	7	49	153	24	177	89,477		11,551	11,093

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2003	2,590	2,465	125	42	7	49	195	30	225	86,887		14,141	13,558
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2004	2,590	2,465	125	42	7	49	237	37	274	84,297		16,731	16,023
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2005	2,590	2,465	125	42	7	49	279	43	322	81,706		19,322	18,488
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2006	2,590	2,465	125	42	7	49	321	50	371	79,116		21,912	20,953
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2007	2,590	2,465	125	42	7	49	363	56	419	76,526		24,502	23,418
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2008	2,590	2,465	125	42	7	49	405	63	468	73,935		27,093	25,883
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2009	2,590	2,465	125	42	7	49	447	70	517	71,345		29,683	28,348
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2010	2,590	2,465	125	42	7	49	489	76	565	68,755		32,273	30,813
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2011	2,590	2,465	125	42	7	49	531	83	614	66,164		34,864	33,278
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2012	2,590	2,465	125	42	7	49	573	89	662	63,574		37,454	35,743
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2013	2,590	2,465	125	42	7	49	615	96	711	60,984		40,045	38,208
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2014	2,590	2,465	125	42	7	49	657	102	759	58,393		42,635	40,673
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2015	2,590	2,465	125	42	7	49	699	109	808	55,803		45,225	43,138
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2016	2,590	2,465	125	42	7	49	741	115	856	53,212		47,816	45,603
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2017	2,590	2,465	125	42	7	49	783	122	905	50,622		50,406	48,068
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2018	2,590	2,465	125	42	7	49	825	128	953	48,032		52,996	50,533
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2019	2,590	2,465	125	42	7	49	867	135	1,002	45,441		55,587	52,998
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2020	2,590	2,465	125	42	7	49	909	141	1,050	42,851		58,177	55,463
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2021	2,590	2,465	125	42	7	49	951	148	1,099	40,261		60,767	57,928
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2022	2,590	2,465	125	42	7	49	993	154	1,147	37,670		63,358	60,393
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2023	2,590	2,465	125	42	7	49	1,035	161	1,196	35,080		65,948	62,858
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2024	2,590	2,465	125	42	7	49	1,077	168	1,245	32,490		68,538	65,323
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2025	2,590	2,465	125	42	7	49	1,119	174	1,293	29,899		71,129	67,788
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2026	2,590	2,465	125	42	7	49	1,161	181	1,342	27,309		73,719	70,253
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2027	2,590	2,465	125	42	7	49	1,203	187	1,390	24,718		76,310	72,718
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2028	2,590	2,465	125	42	7	49	1,245	194	1,439	22,128		78,900	75,183
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2029	2,590	2,465	125	42	7	49	1,287	200	1,487	19,538		81,490	77,648
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2030	2,590	2,465	125	42	7	49	1,329	207	1,536	16,947		84,081	80,113
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2031	2,590	2,465	125	42	7	49	1,371	213	1,584	14,357		86,671	82,578
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2032	2,590	2,465	125	42	7	49	1,413	220	1,633	11,767		89,261	85,043
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2033	2,590	2,465	125	42	7	49	1,455	226	1,681	9,176		91,852	87,508
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2034	2,590	2,465	125	42	7	49	1,497	233	1,730	6,586		94,442	89,973
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2035	2,590	2,465	125	42	7	49	1,539	239	1,778	3,996		97,032	92,438
1	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2036	2,590	2,465	125	42	7	49	1,581	246	1,827	1,405		99,623	94,903
1	1998	39 Yr; Real Property - July	0.01391	0.024400	0.334973	0.05210	2037	1,405	2,465	(1,060)	(355)	(55)	(410)	1,226	191	1,417	(0)		101,028	97,368
1	1998	39 Yr; Real Property - July	0.00000	0.024400	0.331800	0.05210	2038	0	2,465	(2,465)	(818)	(128)	(946)	408	62	470	(0)		101,028	99,833
1	1998	39 Yr; Real Property - July	0.00000	0.024400	0.331800	0.05210	2039	0	1,195	(1,195)	(397)	(62)	(459)	11	0	11	(0)		101,028	101,028
1	1998	39 Yr; Real Property - July	0.00000	0.024400	0.331800	0.05210	2040	0	0	0	0	0	0	11	0	11	(0)		101,028	101,028
								101,028	101,028	0	11	0	11							
2	1998	20 Yr; Gas Distribution	0.03750	0.030790	0.331800	0.05210	1998	157,060	64,478	92,582	30,719	4,824	35,543	30,719	4,824	35,543	4,031,206	4,188,266	157,060	64,478
2	1998	20 Yr; Gas Distribution	0.07219	0.030580	0.331800	0.05210	1999	302,351	128,077	174,274	57,824	9,080	66,904	88,543	13,903	102,446	3,728,855	0.5	459,411	192,555
2	1998	20 Yr; Gas Distribution	0.06677	0.030680	0.331800	0.05210	2000	279,651	128,496	151,155	50,153	7,875	58,028	138,696	21,778	160,474	3,449,205		739,061	321,051

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
2	1998	20 Yr; Gas Distribution	0.06177	0.030680	0.331800	0.05210	2001	258,709	128,496	130,213	43,205	6,784	49,989	181,901	28,562	210,463	3,190,495		997,771	449,547
2	1998	20 Yr; Gas Distribution	0.05713	0.030680	0.331800	0.05210	2002	239,276	128,496	110,780	36,757	5,772	42,529	218,658	34,334	252,992	2,951,220		1,237,046	578,043
2	1998	20 Yr; Gas Distribution	0.05285	0.030680	0.331800	0.05210	2003	221,350	128,496	92,854	30,809	4,838	35,647	249,467	39,172	288,639	2,729,870		1,458,396	706,539
2	1998	20 Yr; Gas Distribution	0.04888	0.030680	0.331800	0.05210	2004	204,722	128,496	76,226	25,292	3,971	29,263	274,759	43,143	317,902	2,525,147		1,663,119	835,035
2	1998	20 Yr; Gas Distribution	0.04522	0.030680	0.331800	0.05210	2005	189,393	128,496	60,897	20,206	3,173	23,379	294,965	46,316	341,281	2,335,754		1,852,512	963,531
2	1998	20 Yr; Gas Distribution	0.04462	0.030680	0.331800	0.05210	2006	186,880	128,496	58,384	19,372	3,042	22,414	314,337	49,358	363,695	2,148,874		2,039,392	1,092,027
2	1998	20 Yr; Gas Distribution	0.04461	0.030680	0.331800	0.05210	2007	186,839	128,496	58,343	19,358	3,040	22,398	333,695	52,397	386,092	1,962,035		2,226,231	1,220,523
2	1998	20 Yr; Gas Distribution	0.04462	0.030680	0.331800	0.05210	2008	186,880	128,496	58,384	19,372	3,042	22,414	353,067	55,439	408,506	1,775,155		2,413,111	1,349,019
2	1998	20 Yr; Gas Distribution	0.04461	0.030680	0.331800	0.05210	2009	186,839	128,496	58,343	19,358	3,040	22,398	372,425	58,479	430,904	1,588,316		2,599,950	1,477,515
2	1998	20 Yr; Gas Distribution	0.04462	0.030680	0.331800	0.05210	2010	186,880	128,496	58,384	19,372	3,042	22,414	391,797	61,521	453,318	1,401,436		2,786,830	1,606,011
2	1998	20 Yr; Gas Distribution	0.04461	0.030680	0.331800	0.05210	2011	186,839	128,496	58,343	19,358	3,040	22,398	411,155	64,560	475,715	1,214,597		2,973,669	1,734,507
2	1998	20 Yr; Gas Distribution	0.04462	0.030680	0.331800	0.05210	2012	186,880	128,496	58,384	19,372	3,042	22,414	430,527	67,602	498,129	1,027,717		3,160,549	1,863,003
2	1998	20 Yr; Gas Distribution	0.04461	0.030680	0.331800	0.05210	2013	186,839	128,496	58,343	19,358	3,040	22,398	449,885	70,642	520,527	840,878		3,347,388	1,991,499
2	1998	20 Yr; Gas Distribution	0.04462	0.030680	0.331800	0.05210	2014	186,880	128,496	58,384	19,372	3,042	22,414	469,257	73,684	542,941	653,998		3,534,268	2,119,995
2	1998	20 Yr; Gas Distribution	0.04461	0.030680	0.331800	0.05210	2015	186,839	128,496	58,343	19,358	3,040	22,398	488,615	76,723	565,338	467,159		3,721,107	2,248,491
2	1998	20 Yr; Gas Distribution	0.04462	0.030680	0.331800	0.05210	2016	186,880	128,496	58,384	19,372	3,042	22,414	507,987	79,765	587,752	280,279		3,907,987	2,376,987
2	1998	20 Yr; Gas Distribution	0.04461	0.030680	0.331800	0.05210	2017	186,839	128,496	58,343	19,358	3,040	22,398	527,345	82,805	610,150	93,440		4,094,826	2,505,483
2	1998	20 Yr; Gas Distribution	0.02231	0.030680	0.331801	0.05210	2018	93,440	128,496	(35,056)	(11,632)	(1,826)	(13,458)	515,713	80,978	596,691	(0)		4,188,266	2,633,979
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2019	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	473,078	74,284	547,362	(0)		4,188,266	2,762,475
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2020	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	430,443	67,589	498,032	(0)		4,188,266	2,890,971
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2021	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	387,808	60,894	448,702	(0)		4,188,266	3,019,467
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2022	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	345,173	54,200	399,373	(0)		4,188,266	3,147,963
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2023	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	302,538	47,505	350,043	(0)		4,188,266	3,276,459
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2024	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	259,903	40,811	300,714	(0)		4,188,266	3,404,955
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2025	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	217,268	34,116	251,384	(0)		4,188,266	3,533,451
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2026	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	174,633	27,421	202,054	(0)		4,188,266	3,661,947
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2027	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	131,998	20,727	152,725	(0)		4,188,266	3,790,443
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2028	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	89,363	14,032	103,395	(0)		4,188,266	3,918,939
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2029	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	46,728	7,337	54,065	(0)		4,188,266	4,047,435
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2030	0	128,496	(128,496)	(42,635)	(6,695)	(49,330)	4,093	643	4,736	(0)		4,188,266	4,175,931
2	1998	20 Yr; Gas Distribution	0.00000	0.030680	0.331801	0.05210	2031	0	12,335	(12,335)	(4,093)	(643)	(4,736)	0	0	0	(0)		4,188,266	4,188,266
								4,188,266	4,188,266	0	-	0	0							
2	1998	15 Yr; Gas Transmission	0.05000	0.017190	0.331800	0.05210	1998	6,549	1,126	5,423	1,799	283	2,082	1,799	283	2,082	124,434	130,983	6,549	1,126
2	1998	15 Yr; Gas Transmission	0.09500	0.017080	0.331800	0.05210	1999	12,443	2,237	10,206	3,386	532	3,918	5,185	814	5,999	111,990	0.5	18,993	3,363
2	1998	15 Yr; Gas Transmission	0.08550	0.017070	0.331800	0.05210	2000	11,199	2,236	8,963	2,974	467	3,441	8,159	1,281	9,440	100,791		30,192	5,599
2	1998	15 Yr; Gas Transmission	0.07700	0.017070	0.331800	0.05210	2001	10,086	2,236	7,850	2,605	409	3,014	10,764	1,690	12,454	90,706		40,277	7,835
2	1998	15 Yr; Gas Transmission	0.06930	0.017070	0.331800	0.05210	2002	9,077	2,236	6,841	2,270	356	2,626	13,034	2,047	15,081	81,629		49,354	10,071
2	1998	15 Yr; Gas Transmission	0.06230	0.017070	0.331800	0.05210	2003	8,160	2,236	5,924	1,966	309	2,275	15,000	2,355	17,355	73,468		57,515	12,307
2	1998	15 Yr; Gas Transmission	0.05900	0.017070	0.331800	0.05210	2004	7,728	2,236	5,492	1,822	286	2,108	16,822	2,641	19,463	65,740		65,243	14,543
2	1998	15 Yr; Gas Transmission	0.05900	0.017070	0.331800	0.05210	2005	7,728	2,236	5,492	1,822	286	2,108	18,644	2,928	21,572	58,012		72,971	16,779
2	1998	15 Yr; Gas Transmission	0.05910	0.017070	0.331800	0.05210	2006	7,741	2,236	5,505	1,827	287	2,114	20,471	3,214	23,685	50,271		80,712	19,015
2	1998	15 Yr; Gas Transmission	0.05900	0.017070	0.331800	0.05210	2007	7,728	2,236	5,492	1,822	286	2,108	22,293	3,501	25,794	42,543		88,440	21,251

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
2	1998	15 Yr; Gas Transmission	0.05910	0.017070	0.331800	0.05210	2008	7,741	2,236	5,505	1,827	287	2,114	24,120	3,787	27,907	34,802		96,181	23,487
2	1998	15 Yr; Gas Transmission	0.05900	0.017070	0.331800	0.05210	2009	7,728	2,236	5,492	1,822	286	2,108	25,942	4,073	30,015	27,074		103,909	25,723
2	1998	15 Yr; Gas Transmission	0.05910	0.017070	0.331800	0.05210	2010	7,741	2,236	5,505	1,827	287	2,114	27,769	4,360	32,129	19,333		111,650	27,959
2	1998	15 Yr; Gas Transmission	0.05900	0.017070	0.331800	0.05210	2011	7,728	2,236	5,492	1,822	286	2,108	29,591	4,646	34,237	11,605		119,378	30,195
2	1998	15 Yr; Gas Transmission	0.05910	0.017070	0.331800	0.05210	2012	7,741	2,236	5,505	1,827	287	2,114	31,418	4,933	36,351	3,864		127,119	32,431
2	1998	15 Yr; Gas Transmission	0.02950	0.017070	0.331800	0.05210	2013	3,864	2,236	1,628	540	85	625	31,958	5,018	36,976	(0)		130,983	34,667
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2014	0	2,236	(2,236)	(742)	(116)	(858)	31,216	4,902	36,118	(0)		130,983	36,903
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2015	0	2,236	(2,236)	(742)	(116)	(858)	30,474	4,785	35,259	(0)		130,983	39,139
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2016	0	2,236	(2,236)	(742)	(116)	(858)	29,732	4,669	34,401	(0)		130,983	41,375
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2017	0	2,236	(2,236)	(742)	(116)	(858)	28,990	4,552	33,542	(0)		130,983	43,611
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2018	0	2,236	(2,236)	(742)	(116)	(858)	28,248	4,436	32,684	(0)		130,983	45,847
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2019	0	2,236	(2,236)	(742)	(116)	(858)	27,506	4,319	31,825	(0)		130,983	48,083
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2020	0	2,236	(2,236)	(742)	(116)	(858)	26,764	4,203	30,967	(0)		130,983	50,319
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2021	0	2,236	(2,236)	(742)	(116)	(858)	26,022	4,086	30,108	(0)		130,983	52,555
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2022	0	2,236	(2,236)	(742)	(116)	(858)	25,280	3,970	29,250	(0)		130,983	54,791
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2023	0	2,236	(2,236)	(742)	(116)	(858)	24,538	3,853	28,391	(0)		130,983	57,027
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2024	0	2,236	(2,236)	(742)	(116)	(858)	23,796	3,737	27,533	(0)		130,983	59,263
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2025	0	2,236	(2,236)	(742)	(116)	(858)	23,054	3,620	26,674	(0)		130,983	61,499
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2026	0	2,236	(2,236)	(742)	(116)	(858)	22,312	3,504	25,816	(0)		130,983	63,735
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2027	0	2,236	(2,236)	(742)	(116)	(858)	21,570	3,387	24,957	(0)		130,983	65,971
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2028	0	2,236	(2,236)	(742)	(116)	(858)	20,828	3,271	24,099	(0)		130,983	68,207
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2029	0	2,236	(2,236)	(742)	(116)	(858)	20,086	3,154	23,240	(0)		130,983	70,443
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2030	0	2,236	(2,236)	(742)	(116)	(858)	19,344	3,038	22,382	(0)		130,983	72,679
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2031	0	2,236	(2,236)	(742)	(116)	(858)	18,602	2,921	21,523	(0)		130,983	74,915
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2032	0	2,236	(2,236)	(742)	(116)	(858)	17,860	2,805	20,665	(0)		130,983	77,151
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2033	0	2,236	(2,236)	(742)	(116)	(858)	17,118	2,688	19,806	(0)		130,983	79,387
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2034	0	2,236	(2,236)	(742)	(116)	(858)	16,376	2,572	18,948	(0)		130,983	81,623
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2035	0	2,236	(2,236)	(742)	(116)	(858)	15,634	2,455	18,089	(0)		130,983	83,859
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2036	0	2,236	(2,236)	(742)	(116)	(858)	14,892	2,339	17,231	(0)		130,983	86,095
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2037	0	2,236	(2,236)	(742)	(116)	(858)	14,150	2,222	16,372	(0)		130,983	88,331
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2038	0	2,236	(2,236)	(742)	(116)	(858)	13,408	2,106	15,514	(0)		130,983	90,567
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2039	0	2,236	(2,236)	(742)	(116)	(858)	12,666	1,989	14,655	(0)		130,983	92,803
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2040	0	2,236	(2,236)	(742)	(116)	(858)	11,924	1,873	13,797	(0)		130,983	95,039
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2041	0	2,236	(2,236)	(742)	(116)	(858)	11,182	1,756	12,938	(0)		130,983	97,275
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2042	0	2,236	(2,236)	(742)	(116)	(858)	10,440	1,640	12,080	(0)		130,983	99,511
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2043	0	2,236	(2,236)	(742)	(116)	(858)	9,698	1,523	11,221	(0)		130,983	101,747
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2044	0	2,236	(2,236)	(742)	(116)	(858)	8,956	1,407	10,363	(0)		130,983	103,983
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2045	0	2,236	(2,236)	(742)	(116)	(858)	8,214	1,290	9,504	(0)		130,983	106,219
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2046	0	2,236	(2,236)	(742)	(116)	(858)	7,472	1,174	8,646	(0)		130,983	108,455
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2047	0	2,236	(2,236)	(742)	(116)	(858)	6,730	1,057	7,787	(0)		130,983	110,691
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2048	0	2,236	(2,236)	(742)	(116)	(858)	5,988	941	6,929	(0)		130,983	112,927
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2049	0	2,236	(2,236)	(742)	(116)	(858)	5,246	824	6,070	(0)		130,983	115,163
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2050	0	2,236	(2,236)	(742)	(116)	(858)	4,504	708	5,212	(0)		130,983	117,399

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2051	0	2,236	(2,236)	(742)	(116)	(858)	3,762	591	4,353	(0)		130,983	119,635
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2052	0	2,236	(2,236)	(742)	(116)	(858)	3,020	475	3,495	(0)		130,983	121,871
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2053	0	2,236	(2,236)	(742)	(116)	(858)	2,278	358	2,636	(0)		130,983	124,107
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2054	0	2,236	(2,236)	(742)	(116)	(858)	1,536	242	1,778	(0)		130,983	126,343
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2055	0	2,236	(2,236)	(742)	(116)	(858)	794	125	919	(0)		130,983	128,579
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2056	0	2,236	(2,236)	(742)	(116)	(858)	52	9	61	(0)		130,983	130,815
2	1998	15 Yr; Gas Transmission	0.00000	0.017070	0.331804	0.05210	2057	0	168	(168)	(56)	(9)	(65)	(4)	0	(4)	(0)		130,983	130,983
								130,983	130,983	0	(4)	0	(4)							
2	1998	7 Yr; Communication Equipment	0.14290	0.034500	0.331800	0.05210	1998	178,109	21,500	156,609	51,963	8,159	60,122	51,963	8,159	60,122	1,068,278	1,246,387	178,109	21,500
2	1998	7 Yr; Communication Equipment	0.24490	0.034500	0.331800	0.05210	1999	305,240	43,000	262,240	87,011	13,663	100,674	138,974	21,822	160,796	763,038	0.5	483,349	64,500
2	1998	7 Yr; Communication Equipment	0.17490	0.034500	0.331800	0.05210	2000	217,993	43,000	174,993	58,063	9,117	67,180	197,037	30,939	227,976	545,045		701,342	107,500
2	1998	7 Yr; Communication Equipment	0.12490	0.034500	0.331800	0.05210	2001	155,674	43,000	112,674	37,385	5,870	43,255	234,422	36,809	271,231	389,371		857,016	150,500
2	1998	7 Yr; Communication Equipment	0.08930	0.034500	0.331800	0.05210	2002	111,302	43,000	68,302	22,663	3,559	26,222	257,085	40,368	297,453	278,069		968,318	193,500
2	1998	7 Yr; Communication Equipment	0.08920	0.034500	0.331800	0.05210	2003	111,178	43,000	68,178	22,621	3,552	26,173	279,706	43,920	323,626	166,891		1,079,496	236,500
2	1998	7 Yr; Communication Equipment	0.08930	0.034500	0.331800	0.05210	2004	111,302	43,000	68,302	22,663	3,559	26,222	302,369	47,479	349,848	55,589		1,190,798	279,500
2	1998	7 Yr; Communication Equipment	0.04460	0.034500	0.331800	0.05210	2005	55,589	43,000	12,589	4,177	656	4,833	306,546	48,135	354,681	(0)		1,246,387	322,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2006	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	292,279	45,894	338,173	(0)		1,246,387	365,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2007	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	278,012	43,654	321,666	(0)		1,246,387	408,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2008	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	263,745	41,414	305,159	(0)		1,246,387	451,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2009	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	249,478	39,173	288,651	(0)		1,246,387	494,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2010	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	235,211	36,933	272,144	(0)		1,246,387	537,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2011	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	220,944	34,693	255,637	(0)		1,246,387	580,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2012	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	206,677	32,452	239,129	(0)		1,246,387	623,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2013	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	192,410	30,212	222,622	(0)		1,246,387	666,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2014	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	178,143	27,972	206,115	(0)		1,246,387	709,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2015	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	163,876	25,732	189,608	(0)		1,246,387	752,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2016	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	149,609	23,491	173,100	(0)		1,246,387	795,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2017	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	135,342	21,251	156,593	(0)		1,246,387	838,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2018	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	121,075	19,011	140,086	(0)		1,246,387	881,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2019	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	106,808	16,770	123,578	(0)		1,246,387	924,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2020	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	92,541	14,530	107,071	(0)		1,246,387	967,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2021	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	78,274	12,290	90,564	(0)		1,246,387	1,010,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2022	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	64,007	10,049	74,056	(0)		1,246,387	1,053,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2023	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	49,740	7,809	57,549	(0)		1,246,387	1,096,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2024	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	35,473	5,569	41,042	(0)		1,246,387	1,139,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2025	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	21,206	3,329	24,535	(0)		1,246,387	1,182,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2026	0	43,000	(43,000)	(14,267)	(2,240)	(16,507)	6,939	1,088	8,027	(0)		1,246,387	1,225,500
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2027	0	20,887	(20,887)	(6,930)	(1,088)	(8,018)	9	(0)	9	(0)		1,246,387	1,246,387
2	1998	7 Yr; Communication Equipment	0.00000	0.034500	0.331800	0.05210	2028	0	0	0	0	0	0	9	(0)	9	(0)		1,246,387	1,246,387
								1,246,387	1,246,387	0	9	(0)	9							
2	1998	5 Yr; Computer Equipment	0.20000	0.100000	0.331800	0.05210	1998	84,407	21,102	63,305	21,005	3,298	24,303	21,005	3,298	24,303	337,628	422,035	84,407	21,102

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
2	1998	5 Yr; Computer Equipment	0.32000	0.225000	0.331800	0.05210	1999	135,051	94,958	40,093	13,303	2,089	15,392	34,308	5,387	39,695	202,577	0.5	219,458	116,060
2	1998	5 Yr; Computer Equipment	0.19200	0.225000	0.331805	0.05210	2000	81,031	94,958	(13,927)	(4,621)	(726)	(5,347)	29,687	4,661	34,348	121,546		300,489	211,018
2	1998	5 Yr; Computer Equipment	0.11520	0.225000	0.331805	0.05210	2001	48,618	94,958	(46,340)	(15,376)	(2,414)	(17,790)	14,311	2,247	16,558	72,928		349,107	305,976
2	1998	5 Yr; Computer Equipment	0.11520	0.225000	0.331805	0.05210	2002	48,618	94,958	(46,340)	(15,376)	(2,414)	(17,790)	(1,065)	(167)	(1,232)	24,309		397,726	400,934
2	1998	5 Yr; Computer Equipment	0.05760	0.225000	0.331805	0.05210	2003	24,309	21,101	3,208	1,065	167	1,232	0	(0)	(0)	0		422,035	422,035
2	1998	5 Yr; Computer Equipment	0.00000	0.225000	0.331805	0.05210	2004	0	0	0	0	0	0	0	(0)	(0)	0		422,035	422,035
2	1998	5 Yr; Computer Equipment	0.00000	0.225000	0.331805	0.05210	2005	0	0	0	0	0	0	0	(0)	(0)	0		422,035	422,035
2	1998	5 Yr; Computer Equipment	0.00000	0.225000	0.331805	0.05210	2006	0	0	0	0	0	0	0	(0)	(0)	0		422,035	422,035
2	1998	5 Yr; Computer Equipment	0.00000	0.225000	0.331805	0.05210	2007	0	0	0	0	0	0	0	(0)	(0)	0		422,035	422,035
2	1998	5 Yr; Computer Equipment	0.00000	0.225000	0.331805	0.05210	2008	0	0	0	0	0	0	0	(0)	(0)	0		422,035	422,035
								422,035	422,035	0	-	(0)	(0)							
2	1998	7 Yr; General Equipment	0.14290	0.062250	0.331800	0.05210	1998	4,151	904	3,247	1,077	169	1,246	1,077	169	1,246	24,899	29,050	4,151	904
2	1998	7 Yr; General Equipment	0.24490	0.062420	0.331800	0.05210	1999	7,114	1,813	5,301	1,759	276	2,035	2,836	445	3,281	17,784	0.5	11,266	2,717
2	1998	7 Yr; General Equipment	0.17490	0.062200	0.331800	0.05210	2000	5,081	1,807	3,274	1,086	171	1,257	3,922	616	4,538	12,704		16,346	4,524
2	1998	7 Yr; General Equipment	0.12490	0.062200	0.331800	0.05210	2001	3,628	1,807	1,821	604	95	699	4,526	711	5,237	9,075		19,975	6,331
2	1998	7 Yr; General Equipment	0.08930	0.062200	0.331800	0.05210	2002	2,594	1,807	787	261	41	302	4,787	752	5,539	6,481		22,569	8,138
2	1998	7 Yr; General Equipment	0.08920	0.062200	0.331800	0.05210	2003	2,591	1,807	784	260	41	301	5,047	793	5,840	3,890		25,160	9,945
2	1998	7 Yr; General Equipment	0.08930	0.062200	0.331800	0.05210	2004	2,594	1,807	787	261	41	302	5,308	834	6,142	1,296		27,754	11,752
2	1998	7 Yr; General Equipment	0.04460	0.062200	0.331700	0.05210	2005	1,296	1,807	(511)	(170)	(27)	(197)	5,138	807	5,945	(0)		29,050	13,559
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2006	0	1,807	(1,807)	(599)	(94)	(693)	4,539	713	5,252	(0)		29,050	15,366
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2007	0	1,807	(1,807)	(599)	(94)	(693)	3,940	619	4,559	(0)		29,050	17,173
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2008	0	1,807	(1,807)	(599)	(94)	(693)	3,341	525	3,866	(0)		29,050	18,980
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2009	0	1,807	(1,807)	(599)	(94)	(693)	2,742	431	3,173	(0)		29,050	20,787
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2010	0	1,807	(1,807)	(599)	(94)	(693)	2,143	336	2,479	(0)		29,050	22,594
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2011	0	1,807	(1,807)	(599)	(94)	(693)	1,544	242	1,786	(0)		29,050	24,401
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2012	0	1,807	(1,807)	(599)	(94)	(693)	945	148	1,093	(0)		29,050	26,208
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2013	0	1,807	(1,807)	(599)	(94)	(693)	346	54	400	(0)		29,050	28,015
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2014	0	1,035	(1,035)	(343)	(54)	(397)	3	(0)	3	(0)		29,050	29,050
2	1998	7 Yr; General Equipment	0.00000	0.062200	0.331700	0.05210	2015	0	0	0	0	0	0	3	(0)	3	(0)		29,050	29,050
								29,050	29,050	0	3	(0)	3							
2	1998	39 Yr; Real Property - July	0.01177	0.020000	0.331800	0.05210	1998	119	101	18	6	1	7	6	1	7	9,965	10,084	119	101
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	1999	259	202	57	19	3	22	25	4	29	9,707	0.5	377	303
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2000	259	202	57	19	3	22	44	7	51	9,448		636	505
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2001	259	202	57	19	3	22	63	10	73	9,190		894	707
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2002	259	202	57	19	3	22	82	13	95	8,931		1,153	909
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2003	259	202	57	19	3	22	101	16	117	8,673		1,411	1,111
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2004	259	202	57	19	3	22	120	19	139	8,414		1,670	1,313
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2005	259	202	57	19	3	22	139	22	161	8,155		1,929	1,515
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2006	259	202	57	19	3	22	158	24	182	7,897		2,187	1,717
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2007	259	202	57	19	3	22	177	27	204	7,638		2,446	1,919
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2008	259	202	57	19	3	22	196	30	226	7,380		2,704	2,121

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2009	259	202	57	19	3	22	215	33	248	7,121		2,963	2,323
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2010	259	202	57	19	3	22	234	36	270	6,863		3,221	2,525
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2011	259	202	57	19	3	22	253	39	292	6,604		3,480	2,727
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2012	259	202	57	19	3	22	272	42	314	6,346		3,738	2,929
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2013	259	202	57	19	3	22	291	45	336	6,087		3,997	3,131
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2014	259	202	57	19	3	22	310	48	358	5,829		4,255	3,333
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2015	259	202	57	19	3	22	329	51	380	5,570		4,514	3,535
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2016	259	202	57	19	3	22	348	54	402	5,311		4,773	3,737
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2017	259	202	57	19	3	22	367	57	424	5,053		5,031	3,939
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2018	259	202	57	19	3	22	386	60	446	4,794		5,290	4,141
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2019	259	202	57	19	3	22	405	63	468	4,536		5,548	4,343
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2020	259	202	57	19	3	22	424	66	490	4,277		5,807	4,545
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2021	259	202	57	19	3	22	443	69	512	4,019		6,065	4,747
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2022	259	202	57	19	3	22	462	72	534	3,760		6,324	4,949
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2023	259	202	57	19	3	22	481	75	556	3,502		6,582	5,151
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2024	259	202	57	19	3	22	500	78	578	3,243		6,841	5,353
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2025	259	202	57	19	3	22	519	80	599	2,984		7,100	5,555
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2026	259	202	57	19	3	22	538	83	621	2,726		7,358	5,757
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2027	259	202	57	19	3	22	557	86	643	2,467		7,617	5,959
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2028	259	202	57	19	3	22	576	89	665	2,209		7,875	6,161
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2029	259	202	57	19	3	22	595	92	687	1,950		8,134	6,363
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2030	259	202	57	19	3	22	614	95	709	1,692		8,392	6,565
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2031	259	202	57	19	3	22	633	98	731	1,433		8,651	6,767
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2032	259	202	57	19	3	22	652	101	753	1,175		8,909	6,969
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2033	259	202	57	19	3	22	671	104	775	916		9,168	7,171
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2034	259	202	57	19	3	22	690	107	797	658		9,426	7,373
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2035	259	202	57	19	3	22	709	110	819	399		9,685	7,575
2	1998	39 Yr; Real Property - July	0.02564	0.020000	0.331800	0.05210	2036	259	202	57	19	3	22	728	113	841	140		9,944	7,777
2	1998	39 Yr; Real Property - July	0.01391	0.020000	0.336012	0.05210	2037	140	202	(62)	(21)	(3)	(24)	707	110	817	0		10,084	7,979
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2038	0	202	(202)	(68)	(11)	(79)	639	99	738	0		10,084	8,181
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2039	0	202	(202)	(68)	(11)	(79)	571	89	660	0		10,084	8,383
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2040	0	202	(202)	(68)	(11)	(79)	503	78	581	0		10,084	8,585
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2041	0	202	(202)	(68)	(11)	(79)	435	68	503	0		10,084	8,787
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2042	0	202	(202)	(68)	(11)	(79)	367	57	424	0		10,084	8,989
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2043	0	202	(202)	(68)	(11)	(79)	299	47	346	0		10,084	9,191
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2044	0	202	(202)	(68)	(11)	(79)	231	36	267	0		10,084	9,393
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2045	0	202	(202)	(68)	(11)	(79)	163	25	188	0		10,084	9,595
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2046	0	202	(202)	(68)	(11)	(79)	95	15	110	0		10,084	9,797
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2047	0	202	(202)	(68)	(11)	(79)	27	4	31	0		10,084	9,999
2	1998	39 Yr; Real Property - July	0.00000	0.020000	0.336012	0.05210	2048	0	85	(85)	(29)	(4)	(33)	(2)	(0)	(2)	0		10,084	10,084
								10,084	10,084	(0)	(2)	(0)	(2)							
8	1998	7 Yr; General Equipment	0.14290	0.056230	0.331800	0.05210	1998	347	68	279	92	15	107	92	15	107	2,078	2,425	347	68

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
8	1998	7 Yr; General Equipment	0.24490	0.058680	0.331800	0.05210	1999	594	142	452	150	24	174	242	38	280	1,485	0.5	940	210
8	1998	7 Yr; General Equipment	0.17490	0.056530	0.331800	0.05210	2000	424	137	287	95	15	110	337	53	390	1,060		1,365	347
8	1998	7 Yr; General Equipment	0.12490	0.056530	0.331800	0.05210	2001	303	137	166	55	9	64	392	62	454	758		1,667	484
8	1998	7 Yr; General Equipment	0.08930	0.056530	0.331800	0.05210	2002	217	137	80	26	4	30	418	66	484	541		1,884	621
8	1998	7 Yr; General Equipment	0.08920	0.056530	0.331800	0.05210	2003	216	137	79	26	4	30	444	70	514	325		2,100	758
8	1998	7 Yr; General Equipment	0.08930	0.056530	0.331800	0.05210	2004	217	137	80	26	4	30	470	74	544	108		2,317	895
8	1998	7 Yr; General Equipment	0.04460	0.056530	0.330560	0.05210	2005	108	137	(29)	(10)	(2)	(12)	460	73	533	0		2,425	1,032
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2006	0	137	(137)	(45)	(7)	(52)	415	65	480	0		2,425	1,169
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2007	0	137	(137)	(45)	(7)	(52)	370	58	428	0		2,425	1,306
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2008	0	137	(137)	(45)	(7)	(52)	325	51	376	0		2,425	1,443
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2009	0	137	(137)	(45)	(7)	(52)	280	44	324	0		2,425	1,580
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2010	0	137	(137)	(45)	(7)	(52)	235	37	272	0		2,425	1,717
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2011	0	137	(137)	(45)	(7)	(52)	190	30	220	0		2,425	1,854
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2012	0	137	(137)	(45)	(7)	(52)	145	23	168	0		2,425	1,991
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2013	0	137	(137)	(45)	(7)	(52)	100	15	115	0		2,425	2,128
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2014	0	137	(137)	(45)	(7)	(52)	55	8	63	0		2,425	2,265
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2015	0	137	(137)	(45)	(7)	(52)	10	1	11	0		2,425	2,402
8	1998	7 Yr; General Equipment	0.00000	0.056530	0.330560	0.05210	2016	0	23	(23)	(8)	(1)	(9)	2	(0)	2	0		2,425	2,425
								2,425	2,425	(0)	2	(0)	2							
8	1998	7 Yr; Power Operated Equip-SL	0.14290	0.128670	0.331800	0.05210	1998	(3,766)	(1,696)	(2,070)	(687)	(108)	(795)	(687)	(108)	(795)	(22,591)	(26,357)	(3,766)	(1,696)
8	1998	7 Yr; Power Operated Equip-SL	0.24490	0.128600	0.331800	0.05210	1999	(6,455)	(3,390)	(3,065)	(1,017)	(160)	(1,177)	(1,704)	(268)	(1,972)	(16,136)	0.5	(10,221)	(5,086)
8	1998	7 Yr; Power Operated Equip-SL	0.17490	0.128600	0.331800	0.05210	2000	(4,610)	(3,390)	(1,220)	(405)	(64)	(469)	(2,109)	(331)	(2,440)	(11,526)		(14,831)	(8,476)
8	1998	7 Yr; Power Operated Equip-SL	0.12490	0.128600	0.331860	0.05210	2001	(3,292)	(3,390)	98	33	5	38	(2,076)	(326)	(2,402)	(8,234)		(18,123)	(11,866)
8	1998	7 Yr; Power Operated Equip-SL	0.08930	0.128600	0.331860	0.05210	2002	(2,354)	(3,390)	1,036	344	54	398	(1,732)	(272)	(2,004)	(5,880)		(20,477)	(15,256)
8	1998	7 Yr; Power Operated Equip-SL	0.08920	0.128600	0.331860	0.05210	2003	(2,351)	(3,390)	1,039	345	54	399	(1,387)	(218)	(1,605)	(3,529)		(22,828)	(18,646)
8	1998	7 Yr; Power Operated Equip-SL	0.08930	0.128600	0.331860	0.05210	2004	(2,354)	(3,390)	1,036	344	54	398	(1,043)	(164)	(1,207)	(1,176)		(25,181)	(22,036)
8	1998	7 Yr; Power Operated Equip-SL	0.04460	0.128600	0.331860	0.05210	2005	(1,176)	(3,390)	2,214	735	115	850	(308)	(49)	(357)	0		(26,357)	(25,426)
8	1998	7 Yr; Power Operated Equip-SL	0.00000	0.128600	0.331860	0.05210	2006	0	(931)	931	309	49	358	1	(0)	1	0		(26,357)	(26,357)
8	1998	7 Yr; Power Operated Equip-SL	0.00000	0.128600	0.331860	0.05210	2007	0	0	0	0	0	0	1	(0)	1	0		(26,357)	(26,357)
								(26,357)	(26,357)	-	1	(0)	1							
8	1998	7 Yr; Power Operated Equip-LL	0.14290	0.062870	0.331800	0.05210	1998	14,683	3,230	11,453	3,800	597	4,397	3,800	597	4,397	88,065	102,748	14,683	3,230
8	1998	7 Yr; Power Operated Equip-LL	0.24490	0.063300	0.331800	0.05210	1999	25,163	6,504	18,659	6,191	972	7,163	9,991	1,569	11,560	62,902	0.5	39,846	9,734
8	1998	7 Yr; Power Operated Equip-LL	0.17490	0.063300	0.331800	0.05210	2000	17,971	6,504	11,467	3,805	597	4,402	13,796	2,166	15,962	44,932		57,816	16,238
8	1998	7 Yr; Power Operated Equip-LL	0.12490	0.063300	0.331800	0.05210	2001	12,833	6,504	6,329	2,100	330	2,430	15,896	2,496	18,392	32,098		70,650	22,742
8	1998	7 Yr; Power Operated Equip-LL	0.08930	0.063300	0.331800	0.05210	2002	9,175	6,504	2,671	886	139	1,025	16,782	2,635	19,417	22,923		79,825	29,246
8	1998	7 Yr; Power Operated Equip-LL	0.08920	0.063300	0.331800	0.05210	2003	9,165	6,504	2,661	883	139	1,022	17,665	2,774	20,439	13,758		88,990	35,750
8	1998	7 Yr; Power Operated Equip-LL	0.08930	0.063300	0.331800	0.05210	2004	9,175	6,504	2,671	886	139	1,025	18,551	2,913	21,464	4,583		98,165	42,254
8	1998	7 Yr; Power Operated Equip-LL	0.04460	0.063300	0.331792	0.05210	2005	4,583	6,504	(1,921)	(638)	(100)	(738)	17,913	2,813	20,726	(0)		102,748	48,758
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2006	0	6,504	(6,504)	(2,158)	(339)	(2,497)	15,755	2,474	18,229	(0)		102,748	55,262
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2007	0	6,504	(6,504)	(2,158)	(339)	(2,497)	13,597	2,135	15,732	(0)		102,748	61,766
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2008	0	6,504	(6,504)	(2,158)	(339)	(2,497)	11,439	1,796	13,235	(0)		102,748	68,270

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2009	0	6,504	(6,504)	(2,158)	(339)	(2,497)	9,281	1,457	10,738	(0)		102,748	74,774
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2010	0	6,504	(6,504)	(2,158)	(339)	(2,497)	7,123	1,119	8,242	(0)		102,748	81,278
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2011	0	6,504	(6,504)	(2,158)	(339)	(2,497)	4,965	780	5,745	(0)		102,748	87,782
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2012	0	6,504	(6,504)	(2,158)	(339)	(2,497)	2,807	441	3,248	(0)		102,748	94,286
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2013	0	6,504	(6,504)	(2,158)	(339)	(2,497)	649	102	751	(0)		102,748	100,790
8	1998	7 Yr; Power Operated Equip-LL	0.00000	0.063300	0.331792	0.05210	2014	0	1,958	(1,958)	(650)	(102)	(752)	(1)	0	(1)	(0)		102,748	102,748
								102,748	102,748	0	(1)	0	(1)							
8	1998	5 Yr; Computer Equipment	0.20000	0.128618	0.331800	0.05210	1998	80,644	25,929	54,715	18,155	2,851	21,006	18,155	2,851	21,006	322,577	403,221	80,644	25,929
8	1998	5 Yr; Computer Equipment	0.32000	0.111100	0.331800	0.05210	1999	129,031	44,798	84,233	27,948	4,389	32,337	46,103	7,239	53,342	193,546	0.5	209,675	70,727
8	1998	5 Yr; Computer Equipment	0.19200	0.111100	0.331800	0.05210	2000	77,418	44,798	32,620	10,823	1,700	12,523	56,926	8,939	65,865	116,128		287,093	115,525
8	1998	5 Yr; Computer Equipment	0.11520	0.111100	0.331800	0.05210	2001	46,451	44,798	1,653	548	86	634	57,474	9,025	66,499	69,677		333,544	160,323
8	1998	5 Yr; Computer Equipment	0.11520	0.111100	0.331800	0.05210	2002	46,451	44,798	1,653	548	86	634	58,022	9,111	67,133	23,226		379,995	205,121
8	1998	5 Yr; Computer Equipment	0.05760	0.111100	0.331792	0.05210	2003	23,226	44,798	(21,572)	(7,158)	(1,124)	(8,282)	50,864	7,987	58,851	0		403,221	249,919
8	1998	5 Yr; Computer Equipment	0.00000	0.111100	0.331792	0.05210	2004	0	44,798	(44,798)	(14,864)	(2,334)	(17,198)	36,000	5,653	41,653	0		403,221	294,717
8	1998	5 Yr; Computer Equipment	0.00000	0.111100	0.331792	0.05210	2005	0	44,798	(44,798)	(14,864)	(2,334)	(17,198)	21,136	3,319	24,455	0		403,221	339,515
8	1998	5 Yr; Computer Equipment	0.00000	0.111100	0.331792	0.05210	2006	0	44,798	(44,798)	(14,864)	(2,334)	(17,198)	6,272	985	7,257	0		403,221	384,313
8	1998	5 Yr; Computer Equipment	0.00000	0.111100	0.331792	0.05210	2007	0	18,908	(18,908)	(6,274)	(985)	(7,259)	(2)	(0)	(2)	0		403,221	403,221
								403,221	403,221	(0)	(2)	(0)	(2)							
8	1998	7 Yr; Communication Equipment	0.14290	0.053850	0.331800	0.05210	1998	0	0	0	0	0	0	0	0	0	0	0	0	0
8	1998	7 Yr; Communication Equipment	0.24490	0.055000	0.331800	0.05210	1999	0	0	0	0	0	0	0	0	0	0	0.5	0	0
8	1998	7 Yr; Communication Equipment	0.17490	0.055000	0.331800	0.05210	2000	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.12490	0.055000	0.331800	0.05210	2001	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.08930	0.055000	0.331800	0.05210	2002	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.08920	0.055000	0.331800	0.05210	2003	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.08930	0.055000	0.331800	0.05210	2004	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.04460	0.055000	0.331800	0.05210	2005	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2006	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2007	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2008	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2009	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2010	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2011	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2012	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2013	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2014	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2015	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2016	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2017	0	0	0	0	0	0	0	0	0	0		0	0
8	1998	7 Yr; Communication Equipment	0.00000	0.055000	0.331800	0.05210	2018	0	0	0	0	0	0	0	0	0	0		0	0
								-	-	-	-	-	-							

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
8	1998	7 Yr; Furniture & Fixtures	0.14290	0.073060	0.331800	0.05210	1998	32,673	8,352	24,321	8,070	1,267	9,337	8,070	1,267	9,337	195,966	228,639	32,673	8,352
8	1998	7 Yr; Furniture & Fixtures	0.24490	0.073100	0.331800	0.05210	1999	55,994	16,714	39,280	13,033	2,046	15,079	21,103	3,314	24,417	139,973	0.5	88,666	25,066
8	1998	7 Yr; Furniture & Fixtures	0.17490	0.073100	0.331800	0.05210	2000	39,989	16,714	23,275	7,723	1,213	8,936	28,826	4,526	33,352	99,984		128,655	41,780
8	1998	7 Yr; Furniture & Fixtures	0.12490	0.073100	0.331800	0.05210	2001	28,557	16,714	11,843	3,930	617	4,547	32,756	5,143	37,899	71,427		157,212	58,494
8	1998	7 Yr; Furniture & Fixtures	0.08930	0.073100	0.331800	0.05210	2002	20,417	16,714	3,703	1,229	193	1,422	33,985	5,336	39,321	51,009		177,630	75,208
8	1998	7 Yr; Furniture & Fixtures	0.08920	0.073100	0.331800	0.05210	2003	20,395	16,714	3,681	1,221	192	1,413	35,206	5,528	40,734	30,615		198,024	91,922
8	1998	7 Yr; Furniture & Fixtures	0.08930	0.073100	0.331800	0.05210	2004	20,417	16,714	3,703	1,229	193	1,422	36,435	5,721	42,156	10,197		218,442	108,636
8	1998	7 Yr; Furniture & Fixtures	0.04460	0.073100	0.331813	0.05210	2005	10,197	16,714	(6,517)	(2,162)	(340)	(2,502)	34,273	5,381	39,654	0		228,639	125,350
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2006	0	16,714	(16,714)	(5,546)	(871)	(6,417)	28,727	4,511	33,238	0		228,639	142,064
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2007	0	16,714	(16,714)	(5,546)	(871)	(6,417)	23,181	3,640	26,821	0		228,639	158,778
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2008	0	16,714	(16,714)	(5,546)	(871)	(6,417)	17,635	2,769	20,404	0		228,639	175,492
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2009	0	16,714	(16,714)	(5,546)	(871)	(6,417)	12,089	1,898	13,987	0		228,639	192,206
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2010	0	16,714	(16,714)	(5,546)	(871)	(6,417)	6,543	1,027	7,570	0		228,639	208,920
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2011	0	16,714	(16,714)	(5,546)	(871)	(6,417)	997	157	1,154	0		228,639	225,634
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2012	0	3,005	(3,005)	(997)	(157)	(1,154)	0	0	0	0		228,639	228,639
8	1998	7 Yr; Furniture & Fixtures	0.00000	0.073100	0.331813	0.05210	2013	0	0	0	0	0	0	0	0	0	0		228,639	228,639
								228,639	228,639	(0)	-	0	0							
8	1998	5 Yr; Light Trucks	0.20000	0.103070	0.331800	0.05210	1998	4,162	1,072	3,090	1,025	161	1,186	1,025	161	1,186	16,649	20,811	4,162	1,072
8	1998	5 Yr; Light Trucks	0.32000	0.105600	0.331800	0.05210	1999	6,660	2,198	4,462	1,480	232	1,712	2,505	393	2,898	9,989	0.5	10,822	3,270
8	1998	5 Yr; Light Trucks	0.19200	0.104290	0.331800	0.05210	2000	3,996	2,170	1,826	606	95	701	3,111	489	3,600	5,994		14,817	5,440
8	1998	5 Yr; Light Trucks	0.11520	0.104290	0.331800	0.05210	2001	2,397	2,170	227	75	12	87	3,186	500	3,686	3,596		17,215	7,610
8	1998	5 Yr; Light Trucks	0.11520	0.104290	0.331800	0.05210	2002	2,397	2,170	227	75	12	87	3,261	512	3,773	1,199		19,612	9,780
8	1998	5 Yr; Light Trucks	0.05760	0.104290	0.331662	0.05210	2003	1,199	2,170	(971)	(322)	(51)	(373)	2,939	462	3,401	0		20,811	11,950
8	1998	5 Yr; Light Trucks	0.00000	0.104290	0.331662	0.05210	2004	0	2,170	(2,170)	(720)	(113)	(833)	2,219	349	2,568	0		20,811	14,120
8	1998	5 Yr; Light Trucks	0.00000	0.104290	0.331662	0.05210	2005	0	2,170	(2,170)	(720)	(113)	(833)	1,499	236	1,735	0		20,811	16,290
8	1998	5 Yr; Light Trucks	0.00000	0.104290	0.331662	0.05210	2006	0	2,170	(2,170)	(720)	(113)	(833)	779	122	901	0		20,811	18,460
8	1998	5 Yr; Light Trucks	0.00000	0.104290	0.331662	0.05210	2007	0	2,170	(2,170)	(720)	(113)	(833)	59	9	68	0		20,811	20,630
8	1998	5 Yr; Light Trucks	0.00000	0.104290	0.331662	0.05210	2008	0	181	(181)	(60)	(9)	(69)	(1)	0	(1)	0		20,811	20,811
								20,811	20,811	-	(1)	0	(1)							
8	1998	39 Yr; Real Property - July	0.01177	0.024150	0.331800	0.05210	1998	182	187	(5)	(2)	(0)	(2)	(2)	(0)	(2)	15,320	15,502	182	187
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	1999	397	378	19	6	1	7	4	1	5	14,922	0.5	580	565
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2000	397	378	19	6	1	7	10	2	12	14,525		977	943
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2001	397	378	19	6	1	7	16	3	19	14,127		1,375	1,321
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2002	397	378	19	6	1	7	22	4	26	13,730		1,772	1,699
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2003	397	378	19	6	1	7	28	5	33	13,332		2,170	2,077
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2004	397	378	19	6	1	7	34	6	40	12,935		2,567	2,455
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2005	397	378	19	6	1	7	40	7	47	12,537		2,965	2,833
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2006	397	378	19	6	1	7	46	8	54	12,140		3,362	3,211
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2007	397	378	19	6	1	7	52	9	61	11,742		3,760	3,589
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2008	397	378	19	6	1	7	58	10	68	11,345		4,157	3,967

UtiliCorp United Inc
Tax Depreciation

tility	Vintage	Tax Class	Tax Depr Rate	SL Depr Rate	Deferred Rate Federal	Deferred Rate State	Tax Year	Tax Depr	SL Depr	Difference	Deferred Taxes Federal	Deferred Taxes State	Deferred Taxes Total	Accum Reserve Federal	Accum Reserve State	Accum Reserve Total	Declined Balance	Tax Basis	Accum Tax Depr	Accum SL Depr
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2009	397	378	19	6	1	7	64	11	75	10,947		4,555	4,345
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2010	397	378	19	6	1	7	70	12	82	10,550		4,952	4,723
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2011	397	378	19	6	1	7	76	13	89	10,152		5,350	5,101
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2012	397	378	19	6	1	7	82	14	96	9,755		5,747	5,479
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2013	397	378	19	6	1	7	88	15	103	9,357		6,145	5,857
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2014	397	378	19	6	1	7	94	16	110	8,960		6,542	6,235
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2015	397	378	19	6	1	7	100	17	117	8,563		6,939	6,613
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2016	397	378	19	6	1	7	106	18	124	8,165		7,337	6,991
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2017	397	378	19	6	1	7	112	19	131	7,768		7,734	7,369
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2018	397	378	19	6	1	7	118	20	138	7,370		8,132	7,747
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2019	397	378	19	6	1	7	124	21	145	6,973		8,529	8,125
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2020	397	378	19	6	1	7	130	22	152	6,575		8,927	8,503
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2021	397	378	19	6	1	7	136	23	159	6,178		9,324	8,881
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2022	397	378	19	6	1	7	142	24	166	5,780		9,722	9,259
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2023	397	378	19	6	1	7	148	25	173	5,383		10,119	9,637
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2024	397	378	19	6	1	7	154	26	180	4,985		10,517	10,015
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2025	397	378	19	6	1	7	160	27	187	4,588		10,914	10,393
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2026	397	378	19	6	1	7	166	28	194	4,190		11,312	10,771
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2027	397	378	19	6	1	7	172	29	201	3,793		11,709	11,149
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2028	397	378	19	6	1	7	178	30	208	3,395		12,107	11,527
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2029	397	378	19	6	1	7	184	31	215	2,998		12,504	11,905
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2030	397	378	19	6	1	7	190	32	222	2,601		12,902	12,283
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2031	397	378	19	6	1	7	196	33	229	2,203		13,299	12,661
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2032	397	378	19	6	1	7	202	34	236	1,806		13,696	13,039
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2033	397	378	19	6	1	7	208	35	243	1,408		14,094	13,417
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2034	397	378	19	6	1	7	214	36	250	1,011		14,491	13,795
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2035	397	378	19	6	1	7	220	37	257	613		14,889	14,173
8	1998	39 Yr; Real Property - July	0.02564	0.024400	0.331800	0.05210	2036	397	378	19	6	1	7	226	38	264	216		15,286	14,551
8	1998	39 Yr; Real Property - July	0.01391	0.024400	0.307349	0.05210	2037	216	378	(162)	(50)	(8)	(58)	176	30	206	0		15,502	14,929
8	1998	39 Yr; Real Property - July	0.00000	0.024400	0.331800	0.05210	2038	0	378	(378)	(125)	(20)	(145)	51	10	61	0		15,502	15,307
8	1998	39 Yr; Real Property - July	0.00000	0.024400	0.331800	0.05210	2039	0	195	(195)	(65)	(10)	(75)	(14)	(0)	(14)	0		15,502	15,502
8	1998	39 Yr; Real Property - July	0.00000	0.024400	0.331800	0.05210	2040	0	0	0	0	0	0	(14)	(0)	(14)	0		15,502	15,502
								15,502	15,502	(0)	(14)	(0)	(14)							
						1	1998	1,600,430	695,009	905,421	300,418	47,172	347,590	300,418	47,172	347,590	36,258,939	37,859,369	1,600,430	695,009

TAX BASIS, DEPRECIATION, DEFERRED TAXES

12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1970	1	Steam Production	0	0			0	0	0
1970	1	T & D	0	0			0	0	0
1970	1	Equipment	0	0			0	0	0
1971	1	Steam Production	0	0			0	0	0
1971	1	T & D	4,723,646	4,723,646			0	61,239	(29,082)
1971	1	Equipment	0	0			0	0	0
1972	1	Steam Production	0	0			0	0	0
1972	1	T & D	14,195,198	14,195,198			0	489,025	(232,238)
1972	1	Equipment	0	0			0	0	0
1972	1	Buildings	3,447	3,447			62	84	(11)
1973	1	Steam Production	0	0			0	0	0
1973	1	T & D	10,733,286	10,733,286			0	369,762	(175,516)
1973	1	Equipment	0	0			0	0	0
1973	1	Buildings	2,197	2,197			41	54	(6)
1974	1	Steam Production	754,257	754,257			0	6,226	(2,955)
1974	1	T & D	8,161,312	8,161,312			0	281,157	(133,164)
1974	1	Equipment	0	0			0	0	0
1974	1	Buildings	432,270	432,270			8,305	10,547	(1,065)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1975	1	Steam Production	107,729	107,729			0	4,237	(1,977)
1975	1	T & D	11,631,240	11,631,240			0	401,627	(189,381)
1975	1	Equipment	0	0			0	0	0
1975	1	Buildings	496,764	496,764			9,671	12,121	(1,164)
1975	8	Communication	0		0	0	0	0	0
1976	1	Steam Production	199,717	199,717			0	10,076	(4,744)
1976	1	T & D	9,396,839	9,396,839			0	324,473	(151,979)
1976	1	Equipment	0	0			0	0	0
1976	8	Equipment PO	0		0		0	0	0
1976	8	Equipment	0		0		0	0	0
1976	8	Communication	0		0		0	0	0
1977	1	Steam Production	1,043,489	1,043,489			0	52,644	(24,596)
1977	1	T & D	13,064,734	13,064,734			21,683	451,125	(199,372)
1977	1	Buildings - E	4,297	4,297			86	105	(9)
1977	1	Equipment	0	0			0	0	0
1977	1	Other Prod (n)	0	0			0	0	0
1977	1	Other Prod (u)	0	0			0	0	0
1977	8	Communication	0		0		0	0	0
1977	8	Equipment	0		0		0	0	0
1977	8	Equipment PO	0		0		0	0	0

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1978	1	Steam Prod (JEC)	23,604,589	23,604,589			0	1,075,189	(497,440)
1978	1	Steam Prod (Other)	1,777,185	1,777,185			0	93,444	(43,208)
1978	1	T & D (Other)	13,262,411	13,262,411			66,053	457,951	(179,910)
1978	1	T & D (JEC)	364,009	364,009			1,740	12,569	(4,998)
1978	1	Equipment	0	0			0	0	0
1978	1	Other Prod (n)	0	0			0	0	0
1978	1	Buildings - E	172,571	172,571			3,459	4,211	(351)
1978	8	Equipment	0		0		0	0	0
1978	8	Equipment PO	0		0		0	0	0
1978	8	Office Furniture	0		0		0	0	0
1978	8	Buildings - C	1,610		1,610		32	39	(3)
1978	8	Communication	0		0		0	0	0
1979	1	Steam Production	6,114,996	6,114,996			23,049	308,502	(130,286)
1979	1	T & D	9,729,932	9,729,932			80,780	335,975	(115,570)
1979	1	Equipment	0	0			0	0	0
1979	1	Buildings - E	354,616	354,616			6,464	8,653	(1,034)
1979	1	Other Prod (n)	0	0			0	0	0
1979	8	Office Furniture	0		0		0	0	0
1979	8	Equipment - PO	0		0		0	0	0
1979	8	Equipment - Other	0		0		0	0	0
1979	8	Buildings - C	16,427		16,427		329	401	(33)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1979	8	Communication	0		0		0	0	0
1980	1	Steam Prod (JEC)	16,715,930	16,715,930			120,171	761,411	(290,628)
1980	1	Steam Prod (Other)	945,993	945,993			7,464	49,740	(18,835)
1980	1	T & D (JEC)	481,264	481,264			5,350	16,618	(5,067)
1980	1	T & D	10,319,870	10,319,870			119,263	356,345	(105,797)
1980	1	Other Prod (n)	0	0			0	0	0
1980	1	Equipment	0	0			0	0	0
1980	1	Buildings - E	34,831	34,831			689	850	(74)
1980	8	Office Furniture	0		0		0	0	0
1980	8	Communication	0		0		0	0	0
1980	8	Buildings - C	6,266		6,266		124	153	(13)
1980	8	Equipment	0		0		0	0	0
1981	1	Steam Production	959,544	959,544			0	48,409	(20,751)
1981	1	T & D	12,940,609	12,940,609			0	446,839	(190,718)
1981	1	Other Production	375,562	375,562			0	27,859	(12,341)
1981	1	RP - 12-81	51,957	51,957			0	1,268	(545)
1981	1	Equipment	0	0			0	0	0
1981	8	RP 11-81	10,823		10,823		0	264	(112)
1981	8	RP 10-81	184,463		184,463		0	4,501	(1,935)
1981	8	Trailers	0		0		0	0	0
1981	8	Communication	15,068		15,068		0	829	(394)

TAX BASIS, DEPRECIATION, DEFERRED TAXES

12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1981	8	Equipment - PO	0		0		0	0	0
1981	8	Automobiles	0		0		0	0	0
1981	8	Light Trucks	0		0		0	0	0
1981	8	Equipment - Other	0		0		0	0	0
1982	1	Steam Production	1,759,701	1,759,701			0	88,777	(37,567)
1982	1	T & D	10,014,132	10,014,132			0	345,788	(145,575)
1982	1	Other Production	73,084	73,084			0	5,421	(2,357)
1982	1	Equipment	0	0			0	0	0
1982	8	RP 3-82	1,446		1,446		0	36	(15)
1982	8	RP 9-82	251		251		0	6	(2)
1982	8	RP 8-82	9,811		9,811		0	239	(102)
1982	8	RP 9-82 QR	22,138		22,138		0	540	(219)
1982	8	Heavy Trucks	0		0		0	0	0
1982	8	Equipment PO	0		0		0	0	0
1982	8	Communication	979		979		0	53	(25)
1982	8	Automobiles	0		0		0	0	0
1982	8	Light Trucks	0		0		0	0	0
1982	8	Trailers	0		0		0	0	0
1983	1	Steam Production	26,240,898	26,240,898			0	1,323,853	(551,361)
1983	1	T & D	8,788,932	8,788,932			0	303,482	(125,707)
1983	1	Other Production	20,894	20,894			0	1,550	(659)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1983	1	Equipment	0	0			0	0	0
1983	1	RP 7-83	53,576	53,576			0	1,307	(550)
1983	1	RP 8-83	14,167	14,167			0	346	(145)
1983	8	Heavy Trucks	0		0		0	0	0
1983	8	Automobiles	0		0		0	0	0
1983	8	Light Trucks	0		0		0	0	0
1983	8	Equipment - Other	0		0		0	0	0
1983	8	Communication	5,815		5,815		0	320	(148)
1983	8	Trailers	0		0		0	0	0
1983	8	Equipment - PO	0		0		0	0	0
1984	1	Steam Production	2,563,219	2,563,219			0	129,314	(52,918)
1984	1	T & D	12,800,246	12,800,246			0	441,992	(179,755)
1984	1	Other Production	4,757	4,757			0	353	(146)
1984	1	Equipment	153,550	153,550			0	1,396	(613)
1984	1	RP 1-84	2,578	2,578			0	63	(26)
1984	8	RP 5-84	475,996		475,996		0	11,614	(4,788)
1984	8	Automobiles	0		0		0	0	0
1984	8	Light Trucks	0		0		0	0	0
1984	8	Heavy Trucks	0		0		0	0	0
1984	8	Equipment - Other	0		0		0	0	0
1984	8	Communication	25,799		25,799		0	1,419	(624)
1984	8	Trailers	0		0		0	0	0

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1984	8	Equipment - PO	0		0		0	0	0
1985	1	Steam Production	2,587,526	2,587,526			0	130,541	(52,112)
1985	1	T & D	13,125,134	13,125,134			0	453,211	(179,999)
1985	1	Other Production	78,721	78,721			0	5,840	(2,362)
1985	1	Equipment	199,000	199,000			0	10,929	(4,551)
1985	1	RP 3-85	6,843	6,843			274	167	41
1985	1	RP 4-85	18,302	18,302			732	447	110
1985	1	RP 9-85	102,176	102,176			4,087	2,493	612
1985	1	RP 8-85	125,455	125,455			5,269	3,061	848
1985	8	RP 10-85	7,370		7,370		309	180	50
1985	8	Automobiles	0		0		0	0	0
1985	8	Light Trucks	0		0		0	0	0
1985	8	Heavy Trucks	0		0		0	0	0
1985	8	Equipment - Other	6,383		6,383		0	254	(105)
1985	8	Trailers	6,741		6,741		0	61	(25)
1985	8	Equipment - PO	0		0		0	0	0
1986	1	Steam Production	1,013,126	1,013,126			0	53,270	(20,563)
1986	1	Steam Prod - JEC	1,255,234	1,255,234			0	57,176	(22,065)
1986	1	T & D	13,256,283	13,256,283			0	457,739	(176,472)
1986	1	Other Production	112,436	112,436			0	8,341	(3,244)
1986	1	Communication	0	0			0	0	0

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1986	1	Equipment	92,967	92,967			0	5,106	(2,013)
1986	1	RP 12-86	159,262	159,262			6,689	3,886	1,076
1986	1	RP 11-86	192,795	192,795			8,097	4,704	1,303
1986	1	RP 8-86	3,718	3,718			156	91	25
1986	1	RP 6-86	14,531	14,531			610	355	98
1986	1	RP 5-86	9,706	9,706			408	237	66
1986	1	RP 3-86	2,144,905	2,144,905			90,086	52,336	14,492
1986	8	Automobiles	0		0		0	0	0
1986	8	Office Furniture	714,758		714,758		0	36,276	(14,317)
1986	8	Communication	1,300,915		1,300,915		0	71,550	(28,170)
1986	8	Heavy Trucks	0		0		0	0	0
1986	8	Trailers	13,684		13,684		0	246	(97)
1986	8	Equipment - PO	0		0		0	0	0
1986	8	Light Trucks	0		0		0	0	0
1987	1	Steam Production	4,760,777	4,760,777			212,426	250,322	(14,119)
1987	1	Steam Prod - JEC	468,005	468,005			20,882	21,318	(163)
1987	1	T & D	17,722,343	17,722,343			790,771	611,953	68,648
1987	1	Other Production	(112,825)	(112,825)			(6,668)	(8,369)	637
1987	1	Communication	0	0			0	0	0
1987	1	Equipment	186,193	186,193			0	10,226	(3,832)
1987	8	Communication	5,485		5,485		0	301	(113)
1987	8	Heavy Trucks	0		0		0	0	0

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1987	8	Trailers	81,346		81,346		0	4,881	(1,838)
1987	8	PO - SL	0		0		0	0	0
1987	8	Light Trucks	0		0		0	0	0
1987	8	PO - LL	1,434		1,434		0	91	(34)
1987	8	Equipment - Other	18,570		18,570		0	1,050	(395)
1987	8	RP 5-87	13,469		13,469		428	328	38
1988	1	Steam Production	12,420,105	12,420,105			554,061	626,594	(26,750)
1988	1	T & D	20,704,157	20,704,157			923,612	714,915	80,119
1988	1	Equipment	210,974	210,974			0	11,587	(4,243)
1988	1	Communication	9,142	9,142			0	67	(24)
1988	1	RP- Jan	33,030	33,030			1,049	806	94
1988	1	RP - April	614,767	614,767			19,513	15,000	1,734
1988	1	RP - Oct	22,116	22,116			702	540	62
1988	8	Light Trucks	0		0		0	0	0
1988	8	Heavy Trucks	189,844		189,844		0	4,703	(1,712)
1988	8	Furniture	63,387		63,387		0	4,633	(1,694)
1988	8	PO - SL	0		0		0	0	0
1988	8	PO - LL	30,168		30,168		0	1,909	(699)
1988	8	Equipment - Other	1,170		1,170		0	66	(23)
1988	8	RP - April	90,520		90,520		2,873	2,208	255
1988	8	RP - Aug	2,046,538		2,046,538		64,957	49,936	5,766
1988	8	RP - September	74,787		74,787		2,374	1,825	211

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1988	8	RP - Nov	50,263		50,263		1,595	1,227	141
1988	8	RP - Dec	5,274		5,274		167	129	15
1989	1	Steam Production	12,104,449	12,104,449			540,101	636,452	(35,715)
1989	1	Steam Prod - JEC	887,165	887,165			39,585	40,410	(305)
1989	1	T & D	27,984,823	27,984,823			1,248,683	966,316	108,400
1989	1	Equipment	377,284	377,284			0	20,720	(7,642)
1989	1	RP- May	42,606	42,606			1,352	1,040	120
1989	1	RP - Aug	9,312	9,312			296	227	27
1989	1	RP - Sept	31,102	31,102			987	759	88
1989	8	Automobiles	0		0		0	0	0
1989	8	Light Trucks	0		0		0	0	0
1989	8	Heavy Trucks	1,332,744		1,332,744		0	97,424	(35,743)
1989	8	Trailers	66,169		66,169		0	3,971	(1,458)
1989	8	Furniture	388,433		388,433		0	28,394	(10,447)
1989	8	PO - SL	0		0		0	0	0
1989	8	PO - LL	490,867		490,867		0	31,072	(11,464)
1989	8	Equipment - Other	13,736		13,736		0	776	(286)
1989	8	Communication	5,461		5,461		0	300	(111)
1989	8	RP - Sept	455,176		455,176		14,447	11,106	1,283
1989	8	RP - Feb	4,310		4,310		137	105	12
1989	8	RP - Mar	16,932		16,932		538	414	47
1989	8	RP - May	37,966		37,966		1,205	926	106

TAX BASIS, DEPRECIATION, DEFERRED TAXES

12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1989	8	RP - June	15,327		15,327		487	374	44
1989	8	RP - July	12,886		12,886		409	314	37
1989	8	RP - Aug	86,033		86,033		2,322	1,785	206
1990	1	Steam Production	34,679,521	34,679,521			1,547,053	1,741,606	(72,462)
1990	1	Steam Production - JEC	301,366	301,366			13,444	15,135	(629)
1990	1	T & D	26,022,278	26,022,278			1,160,854	891,003	103,596
1990	1	Equipment	392,238	392,238			0	21,432	(7,941)
1990	1	RP- July	442,642	442,642			14,054	10,800	1,250
1990	8	Automobiles	0		0		0	0	0
1990	8	Light Trucks	0		0		0	0	0
1990	8	Heavy Trucks	737,576		737,576		0	54,197	(19,985)
1990	8	Trailers	4,617		4,617		0	275	(101)
1990	8	Furniture	132,446		132,446		0	9,677	(3,576)
1990	8	PO - SL	0		0		0	0	0
1990	8	Equipment - Other	7,583		7,583		0	426	(158)
1990	8	Communication	109,854		109,854		0	5,916	(2,198)
1990	8	RP - July	76,321		76,321		2,423	1,843	223
1991	1	Steam Production	4,020,972	4,020,972			179,416	211,423	(11,972)
1991	1	Steam Production - JEC	263,635	263,635			11,763	12,009	(92)
1991	1	T & D	25,987,842	25,987,842			1,159,578	897,360	100,666
1991	1	Equipment	58,589	58,589			0	3,218	(1,197)

TAX BASIS, DEPRECIATION, DEFERRED TAXES

12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1991	1	Other Production	10,493	10,493			620	778	(59)
1991	1	Communication	115,737	115,737			0	7,234	(2,661)
1991	1	RP - May	4,543	4,543			144	111	13
1991	1	RP - Nov	9,230	9,230			293	225	27
1991	8	Light Trucks	439,622		439,622		0	21,999	(8,084)
1991	8	Heavy Trucks	744,891		744,891		0	54,452	(20,064)
1991	8	Trailers	27,455		27,455		0	1,647	(609)
1991	8	Furniture	95,042		95,042		0	6,948	(2,574)
1991	8	PO - SL	0		0		0	0	0
1991	8	PO - LL	144,041		144,041		0	9,118	(3,388)
1991	8	Equipment - Other	28,672		28,672		0	1,621	(601)
1991	8	Communication	294,375		294,375		0	16,191	(6,035)
1991	8	RP - Sept	22,557		22,557		716	550	64
1992	1	Steam Production	8,859,905	8,859,905			395,240	465,854	(26,653)
1992	1	JEC	378,482	378,482			16,884	17,240	(134)
1992	1	T & D	31,175,932	31,175,932			1,390,758	1,076,505	120,642
1992	1	Equipment	446,977	446,977			0	24,548	(9,225)
1992	1	Other Production	2,976,642	2,976,642			175,622	220,807	(17,048)
1992	1	Communication	34,815	34,815			0	2,176	(811)
1992	1	RP-June	7,572	7,572			240	185	21
1992	8	Automobiles	269,813		269,813		0	28,492	(10,584)
1992	8	Light Trucks	1,350,286		1,350,286		0	140,821	(52,368)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1992	8	Heavy Trucks	298,309		298,309		0	21,806	(8,130)
1992	8	Trailers	175,076		175,076		0	10,505	(3,928)
1992	8	PO - SL	0		0		0	0	0
1992	8	PO - LL	410,233		410,233		0	25,968	(9,755)
1992	8	Equipment - Other	136,338		136,338		0	7,707	(2,892)
1992	8	Communication	705,233		705,233		0	38,788	(14,601)
1992	8	RP - July	22,840		22,840		725	557	65
1992	8	RP - January	113,894		113,894		3,616	2,779	322
1992	8	RP - February	33,874		33,874		1,075	827	95
1992	8	RP - March	662		662		21	16	2
1992	8	RP - June	4,266		4,266		135	104	12
1992	8	RP - August	457,187		457,187		14,511	11,155	1,289
1992	8	RP - September	23,592		23,592		749	576	66
1992	8	RP - October	182,842		182,842		5,803	4,461	515
1992	8	RP - November	470,011		470,011		14,923	11,468	1,326
1992	8	RP - December	580,871		580,871		18,437	14,173	1,637
1992	8	RP - December Leased	50,384		50,384		1,599	1,229	1,457
1992	8	RP - January Leased	25,031		25,031		795	611	71
1993	1	Steam Production	42,386,229	42,386,229			1,891,274	2,228,668	(128,911)
1993	1	Steam Prod-JEC	680,163	680,163			30,349	30,981	(241)
1993	1	T & D	25,118,650	25,118,650			1,120,790	867,344	97,298
1993	1	Equipment	507,068	507,068			0	27,848	(10,624)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1993	1	RP - Apr	562	562			18	14	1
1993	1	RP - May	11,146	11,146			286	272	6
1993	1	RP - Dec	9,510	9,510			244	232	5
1993	1	RP - Aug	63,270	63,270			1,622	1,544	30
1993	1	RP - Feb	1,600,380	1,600,380			50,812	39,049	4,516
1993	1	Computer	188,239	188,239			0	18,824	(7,156)
1993	1	Communication	51,495	51,495			0	3,218	(1,226)
1993	8	Computer	0		0		0	0	0
1993	8	Automobiles	883,612		883,612		0	93,309	(35,459)
1993	8	Light Trucks	580,451		580,451		0	61,296	(23,303)
1993	8	Heavy Trucks	396,784		396,784		0	29,005	(11,037)
1993	8	Trailers	182,285		182,285		0	10,937	(4,166)
1993	8	Furniture	401,214		401,214		0	29,329	(11,180)
1993	8	PO - SL	153,709		153,709		0	4,478	(1,700)
1993	8	PO - LL	87,408		87,408		0	5,533	(2,110)
1993	8	Equipment - Other	82,681		82,681		0	4,674	(1,783)
1993	8	Communication	316,331		316,331		0	17,398	(6,639)
1993	8	RP - Nov	248,513		248,513		6,372	6,064	114
1994	1	Steam Prod (Other)	2,054,110	2,054,110			92,887	108,005	(5,804)
1994	1	Steam Prod (JEC)	2,150,279	2,150,279			97,236	97,945	(272)
1994	1	T & D	24,990,317	24,990,317			1,130,062	862,916	102,557
1994	1	Other Production	9,876,254	9,876,254			582,699	732,621	(57,555)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1994	1	Equipment	340,084	340,084			15,168	18,677	(1,347)
1994	1	Communication	97,013	97,013			4,327	6,063	(666)
1994	1	RP-Aug	1,568	1,568			40	38	1
1994	1	RP-Sept	8,078	8,078			207	197	4
1994	1	RP-Apr	60,372	60,372			1,548	1,473	29
1994	1	RP-Nov	3,798	3,798			97	93	1
1994	1	RP-Dec	38,586	38,586			989	941	19
1994	1	RP-Mar	1,421	1,421			36	35	0
1994	1	RP-May	8,081	8,081			207	197	4
1994	8	Equipment	36,781		36,781		1,640	2,079	(169)
1994	8	Communication	78,451		78,451		3,499	4,315	(314)
1994	8	Office Furniture	59,986		59,986		2,675	4,385	(656)
1994	8	Power Op - Short	83,892		83,892		3,742	10,789	(2,705)
1994	8	Power Op - Long	400,625		400,625		17,868	25,360	(2,876)
1994	8	Computer	0		0		0	0	0
1994	8	Automobiles	157,844		157,844		0	16,668	(6,399)
1994	8	Light Trucks	363,185		363,185		0	37,877	(14,541)
1994	8	Heavy Trucks	859,543		859,543		0	62,833	(24,122)
1994	8	Trailers	65,856		65,856		0	3,951	(1,517)
1994	8	RP - July	28,537		28,537		732	696	14
1994	8	RP - Jan	22,901		22,901		587	559	10
1994	8	RP - Feb	147,938		147,938		3,793	3,610	71
1994	8	RP - Mar	48,141		48,141		1,234	1,175	23

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1994	8	RP - Dec	294,550		294,550		7,552	7,187	140
1994	8	RP - Nov	95,940		95,940		2,460	2,341	45
1994	8	RP - Sept	13,194		13,194		338	322	6
1994	8	RP - Aug	10,659		10,659		273	260	5
1994	8	RP - June	18,451		18,451		473	450	9
1994	8	RP - May	19,263		19,263		494	470	9
1994	8	RP - Apr	6,129		6,129		157	150	2
1995	1	Steam Prod - Other	4,852,145	4,852,145			237,173	255,126	(6,892)
1995	1	Steam Prod - JEC	1,769,157	1,769,157			86,476	80,585	2,262
1995	1	T & D	21,411,849	21,411,849			1,046,611	739,351	117,957
1995	1	Other Production	62,621	62,621			3,695	4,645	(365)
1995	1	Equipment	201,354	201,354			17,981	11,058	2,658
1995	1	Office Furniture	120,375	120,375			10,749	4,334	2,463
1995	1	Communication	36,499	36,499			3,259	2,281	376
1995	1	Computer	25,048	25,048			0	2,505	(962)
1995	1	Real Property - July	177,014	177,014			4,539	4,319	84
1995	8	Equipment	3,178		3,178		284	180	39
1995	8	Communication	260,152		260,152		23,232	14,308	3,426
1995	8	Office Furniture	4,227		4,227		377	307	27
1995	8	Power Eq - Short	84,039		84,039		7,505	10,807	(1,268)
1995	8	Power Eq - Long	107,784		107,784		9,625	6,823	1,076
1995	8	Computer	745,986		745,986		0	64,670	(24,827)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1995	8	Automobiles	7,386		7,386		0	770	(296)
1995	8	Light Trucks	296,380		296,380		0	30,909	(11,866)
1995	8	Heavy Trucks	1,000,263		1,000,263		0	73,119	(28,070)
1995	8	Trailers	7,077		7,077		0	425	(163)
1995	8	Real Property - July	247,673		247,673		6,350	6,043	118
1996	1	Steam Prod - Other	5,112,778	5,112,778			270,210	268,830	530
1996	1	Steam Prod - JEC	762,713	762,713			47,517	34,742	4,905
1996	1	T & D	26,438,826	26,438,826			1,397,292	912,933	185,945
1996	1	Other Production	4,597,613	4,597,613			286,431	341,051	(20,969)
1996	1	Equipment	170,199	170,199			15,182	9,347	2,240
1996	1	Communication	100,255	100,255			8,943	6,266	1,027
1996	1	Computer	70,528	70,528			4,062	7,103	(1,167)
1996	1	Real Property - July	24,485	24,485			628	597	12
1996	8	Office Furniture	52,815		52,815		4,711	3,861	326
1996	8	Power Eq - Short	51,082		51,082		4,557	6,569	(773)
1996	8	Power Eq - Long	223,217		223,217		19,911	14,130	2,219
1996	8	Computer	843,772		843,772		48,601	93,743	(17,330)
1996	8	Automobiles	(27,422)		(27,422)		(1,580)	(2,896)	506
1996	8	Light Trucks	45,586		45,586		2,626	4,754	(817)
1996	8	Heavy Trucks	(15,885)		(15,885)		(915)	(1,161)	95
1996	8	Trailers	22,179		22,179		1,278	1,331	(21)
1996	8	Real Property - July	195,138		195,138		5,003	4,761	93

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1997	1	Steam Production - Sibley	5,447,070	5,447,070			311,191	286,407	9,514
1997	1	Transmission - Distribution	39,572,435	39,572,435			2,260,773	1,366,436	343,336
1997	1	Other Production	(10,703)	(10,703)			(742)	(794)	20
1997	1	General Equipment	181,313	181,313			16,191	9,958	2,393
1997	1	Furniture & Fixtures	52,681	52,681			4,704	1,897	1,077
1997	1	Communication Equipment	755,489	755,489			67,465	47,218	7,773
1997	1	Real Property - July	150,079	150,079			3,848	3,662	72
1997	8	Power Operated - LL	94,923		94,923		8,477	6,009	948
1997	8	Computer Equipment	(69,526)		(69,526)		(8,009)	(7,724)	(110)
1997	8	Furniture & Fixtures	8,418		8,418		752	615	52
1997	8	Light Trucks	5,239		5,239		604	553	20
1997	8	Heavy Trucks	81,061		81,061		9,338	5,926	1,310
1997	8	Real Property - July	8,173		8,173		210	199	5
1998	1	Steam Production - Sibley	1,191,756	1,191,756			73,615	62,663	4,205
1998	1	Steam Production - JEC	283,400	283,400			17,506	12,909	1,764
1998	1	Transmission - Distribution	34,844,712	34,844,712			2,152,358	1,203,188	364,387
1998	1	Other Production	122,946	122,946			9,467	9,194	105
1998	1	General Equipment	137,712	137,712			17,200	7,563	3,700
1998	1	Furniture & Fixtures	79,065	79,065			9,875	2,846	2,698
1998	1	Computer Equipment	744,190	744,190			85,731	74,947	4,140
1998	1	Computer Equipment	86,850	86,850			14,469	8,747	2,197

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1998	1	Communication Equipment	267,710	267,710			33,437	16,732	6,413
1998	1	Real Property - July	101,028	101,028			2,590	2,465	49
1998	8	General Equipment	2,425		2,425		303	137	64
1998	8	Power Operated - SL	(26,357)		(26,357)		(3,292)	(3,390)	38
1998	8	Power Operated - LL	102,748		102,748		12,833	6,504	2,430
1998	8	Computer Equipment	403,221		403,221		46,451	44,798	634
1998	8	Furniture & Fixtures	228,639		228,639		28,557	16,714	4,547
1998	8	Light Trucks	20,811		20,811		2,397	2,170	87
1998	8	Real Property - July	15,502		15,502		397	378	7
1999	1	Steam Production - Sibley	5,744,439	5,744,439			383,556	302,043	31,293
1999	1	Steam Production - JEC	638,599	638,599			42,639	29,088	5,202
1999	1	Transmission Distribution	18,251,490	18,251,490			1,218,652	630,224	225,897
1999	1	Other Production	3,250,334	3,250,334			277,904	241,110	14,125
1999	1	General Equipment	413,320	413,320			72,290	22,700	19,038
1999	1	Furniture & Fixtures	(34,904)	(34,904)			(6,105)	(1,257)	(1,861)
1999	1	Computer Equipment	(152,029)	(152,029)			(29,190)	(15,203)	(5,370)
1999	1	Communication Equipment	231,421	231,421			40,476	14,464	9,986
1999	1	Light Trucks	7,006	7,006			1,345	687	252
1999	1	Real Property - July	13,484	13,484			346	329	7
1999	8	General Equipment	(10,822)		(10,822)		(1,893)	(612)	(492)
1999	8	Power Operated SL	26,357		26,357		4,610	3,390	469
1999	8	Power Operated LL	15,685		15,685		2,743	993	672

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1999	8	Computer Equipment	(641,318)		(641,318)		(123,133)	(71,250)	(19,918)
1999	8	Communication Equipment	(125,049)		(125,049)		(21,871)	(6,878)	(5,756)
1999	8	Furniture & Fixtures	(68,286)		(68,286)		(11,943)	(4,992)	(2,668)
1999	8	Lt. Trucks	(17,083)		(17,083)		(3,280)	(1,782)	(575)
1999	8	Real Property - July	6,713		6,713		172	164	5
2000	1	Steam Production - Sibley	8,070,699	8,070,699			582,624	424,357	60,759
2000	1	Steam Production - JEC	8,517,148	8,517,148			614,853	387,956	87,105
2000	1	Transmission Distribution	31,172,733	31,172,733			2,250,360	1,076,394	450,686
2000	1	Other Production	1,904,035	1,904,035			180,883	141,241	15,218
2000	1	General Equipment	285,280	285,280			69,865	15,668	20,807
2000	1	Furniture & Fixtures	32,337	32,337			7,919	1,164	2,593
2000	1	Power Operated SL	717	717			176	92	32
2000	1	Power Operated LL	1,419	1,419			348	90	98
2000	1	Communication Equipment	140,380	140,380			34,379	8,774	9,830
2000	1	Vehicles	567	567			181	56	49
2000	1	Real Property - July	170,215	170,215			4,364	4,153	81
2000	8	General Equipment	6,253		6,253		1,531	353	452
2000	8	Power Operated SL	19,105		19,105		4,679	2,457	853
2000	8	Power Operated LL	37,771		37,771		9,250	2,391	2,633
2000	8	Computer Equipment	4,828,268		4,828,268		1,545,046	536,421	387,211
2000	8	Communication Equipment	54,490		54,490		13,345	2,997	3,972
2000	8	Furniture & Fixtures	367,777		367,777		90,069	26,884	24,257

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
2000	8	Lt. Trucks	84,991		84,991		27,197	8,864	7,038
2000	8	Real Property - July	3,761,411		3,761,411		96,443	91,778	1,791
2000	8	Automobiles	8,159		8,159		2,611	862	671
2000	8	Heavy Trucks	139,346		139,346		44,591	10,186	13,207
2000	8	Trailers	20,906		20,906		6,690	1,254	2,087
2001	1	Steam Production - Sibley	15,119,419	15,119,419			566,978	397,490	65,066
2001	1	Transmission Distribution	14,859,448	14,859,448			557,229	256,548	115,431
2001	1	Other Production	1,454,317	1,454,317			72,716	53,941	7,208
2001	1	General Equipment	29,423	29,423			4,205	808	1,304
2001	1	Furniture & Fixtures	218,692	218,692			31,251	3,936	10,486
2001	1	Computer Equipment	268,860	268,860			53,772	13,537	15,446
2001	1	Equipment PO - LL	1,598,771	1,598,771			228,464	50,601	68,282
2001	1	Communication Equipment	57,206	57,206			8,175	1,788	2,452
2001	1	Automobiles	23,872	23,872			4,774	1,170	1,384
2001	1	RP - July	124,976	124,976			1,471	1,525	(21)
2001	8	Computer Equipment	16,439		16,439		3,288	913	912
2001	8	Furniture & Fixtures	8,439		8,439		1,206	308	345
2001	8	RP - July	21,437		21,437		252	262	(4)
		Tax Basis (Electric & Common)	913,747,199	877,410,620	36,336,579				
						Totals	33,956,613	37,173,156	(1,768,913)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
UCU Shared Assets [100%] (Before reduction for nonallocable basis and all allocations)									
1970	UCU	Shared Assets	1,732			1,732	37	46	(4)
1971	UCU	Shared Assets	4,306			4,306	86	105	(9)
1972	UCU	Shared Assets	27,636			27,636	554	674	(57)
1973	UCC	Shared Assets	17,340			17,340	348	423	(36)
1974	UCU	Shared Assets	472,044			472,044	9,463	11,518	(976)
1977	UCU	Shared Assets	26,800			26,800	534	654	(56)
1978	UCU	Shared Assets	56,389			56,389	1,130	1,376	(115)
1983	UCU	Buildings - 11/83	381,699			381,699	0	9,313	(3,863)
1983	UCU	Buildings - 12/83	209,225			209,225	0	5,105	(2,120)
1985	UCU	15 Yr RE 1/85	60,469			60,469	0	2,104	(864)
1985	UCU	19 Yr RE 12/85	199,900			199,900	8,396	4,878	1,350
1985	UCU	5 Yr Equipment (Other)	492			492	0	8	(3)
1985	UCU	5 Yr Furniture	50,289			50,289	0	1,227	(471)
1985	UCU	5 Yr Furniture	15,155			15,155	0	370	(142)
1986	UCU	19 Yr RE 09/86	39,830			39,830	1,673	972	270
1986	UCU	19 Yr RE 1/86-IA	500,755			500,755	0	12,218	(4,691)
1986	UCU	19 Yr RE 12/86	63,403			63,403	2,663	1,547	428
1986	UCU	5 Yr Office Furniture NE	2,164			2,164	0	75	(30)
1986	UCU	Communication	10,523			10,523	0	117	(46)
1986	UCU	Equipment	4,414			4,414	0	265	(104)
1986	UCU	Furniture	245,246			245,246	0	13,204	(5,211)
1986	UCU	Furniture	169,770			169,770	0	9,137	(3,742)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1986	UCU	Furniture	2,878			2,878	0	210	(82)
1986	UCU	Furniture - IA	10,341			10,341	0	356	(137)
1986	UCU	Furniture - KS	7,177			7,177	0	261	(107)
1986	UCU	Furniture - NE00	55,162			55,162	0	2,049	(809)
1987	UCU	Communication Equipment	9,945			9,945	0	547	(204)
1987	UCU	General Equipment	4,566			4,566	0	258	(97)
1987	UCU	Office Furniture	1,331			1,331	0	46	(18)
1987	UCU	Office Furniture	1,148			1,148	0	49	(19)
1987	UCU	Office Furniture	682,988			682,988	0	49,926	(18,748)
1987	UCU	Office Furniture	52,291			52,291	0	3,472	(1,303)
1987	UCU	RP - Aug	24,964			24,964	792	609	71
1987	UCU	RP - Dec	21,066			21,066	669	514	59
1987	UCU	RP - Jan	39,249			39,249	1,246	958	111
1987	UCU	RP - Jul	5,164			5,164	164	126	15
1987	UCU	RP - Jun	127,304			127,304	4,041	3,106	359
1987	UCU	RP - Jun	199,386			199,386	6,329	4,865	562
1987	UCU	RP - Mar	34,152			34,152	1,084	833	96
1987	UCU	RP - May	616,166			616,166	19,557	15,034	1,737
1987	UCU	RP - Nov LH	6,295			6,295	200	154	17
1987	UCU	RP - Sept	125,649			125,649	3,988	3,066	354
1988	UCU	General Equipment	10,169			10,169	0	575	(210)
1988	UCU	Office Furniture	102,551			102,551	0	7,496	(2,739)
1988	UCU	Office Furniture	240,546			240,546	0	15,972	(5,842)
1988	UCU	Office Furniture	204			204	0	7	(2)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1988	UCU	RP - Apr	2,796			2,796	89	68	8
1988	UCU	RP - Aug	47,728			47,728	1,515	1,165	134
1988	UCU	RP - Jan	98,603			98,603	3,131	3,431	(116)
1988	UCU	RP - Jul	516,187			516,187	16,389	10,324	2,328
1988	UCU	RP - Jun	2,481			2,481	79	61	7
1988	UCU	RP - Mar	4,010			4,010	127	98	12
1988	UCU	RP - May	1,564			1,564	50	38	5
1988	UCU	RP - Nov	8,001			8,001	254	195	23
1989	UCU	General Equipment	2,677			2,677	0	151	(56)
1989	UCU	Office Furniture	164,055			164,055	0	11,992	(4,412)
1989	UCU	Office Furniture	30,339			30,339	0	2,015	(742)
1989	UCU	RP - Apr	10,220			10,220	324	249	29
1989	UCU	RP - Jan	3,659			3,659	116	89	10
1989	UCU	RP - NE	208,657			208,657	6,623	5,091	588
1989	UCU	RP - Sept	50,433			50,433	1,601	1,231	142
1990	UCU	Autos	0			0	0	0	0
1990	UCU	Communication Equipment	25,849			25,849	0	1,392	(517)
1990	UCU	Computer Equipment	0			0	0	0	0
1990	UCU	General Equipment	50,075			50,075	0	2,816	(1,041)
1990	UCU	Office Furniture	39,950			39,950	0	1,371	(509)
1990	UCU	Office Furniture	111,510			111,510	0	8,147	(3,010)
1990	UCU	RP - Jul	124,382			124,382	3,949	3,035	351
1990	UCU	RP - Jul	141,528			141,528	4,494	3,418	413
1991	UCU	Autos	1,057			1,057	0	6	(2)

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1991	UCU	Communication Equipment	247,495			247,495	0	13,612	(5,074)
1991	UCU	Computer Equipment	0			0	0	0	0
1991	UCU	General Equipment	11,835			11,835	0	669	(248)
1991	UCU	Office Furniture	3,111			3,111	0	207	(76)
1991	UCU	RP - Apr	6,507			6,507	207	159	19
1991	UCU	RP - Aug	20,695			20,695	657	505	58
1991	UCU	RP - Dec	105,126			105,126	3,337	2,565	296
1991	UCU	RP - Feb	1,214			1,214	39	30	3
1991	UCU	RP - Jan	107,261			107,261	3,404	2,617	302
1991	UCU	RP - NE	422,862			422,862	13,422	10,318	1,192
1991	UCU	RP - Nov	176,073			176,073	5,589	4,296	496
1991	UCU	RP - Oct	20,653			20,653	656	504	58
1991	UCU	RP - Sept	355,980			355,980	11,299	8,686	1,003
1992	UCU	Autos	15,103			15,103	0	1,595	(592)
1992	UCU	Communication Equipment	100,117			100,117	0	5,506	(2,072)
1992	UCU	Computer Equipment	0			0	0	0	0
1992	UCU	Furniture - IA	219,546			219,546	0	7,552	(2,844)
1992	UCU	Furniture - NE	224,685			224,685	0	14,919	(5,554)
1992	UCU	General Equipment	46,514			46,514	0	2,629	(986)
1992	UCU	Light Trucks	39,925			39,925	0	1,150	(430)
1992	UCU	Office Furniture	335,254			335,254	0	24,507	(9,408)
1992	UCU	RP - Dec	832,569			832,569	26,426	20,315	2,346
1992	UCU	RP - Jan	1,295			1,295	41	32	3
1992	UCU	RP - June	37,746			37,746	1,198	921	106

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1992	UCU	RP - May	40,646			40,646	1,291	992	115
1993	UCU	31.5 Yr; RP Aug	96,761			96,761	2,481	2,361	46
1993	UCU	31.5 Yr; RP Dec	100,673			100,673	2,581	2,456	48
1993	UCU	31.5 Yr; RP Feb	1,045			1,045	33	25	3
1993	UCU	31.5 Yr; RP Mar	197,633			197,633	6,275	4,822	558
1993	UCU	31.5 Yr; RP May	80,531			80,531	2,065	1,965	38
1993	UCU	Autos	126,722			126,722	0	13,382	(5,085)
1993	UCU	Communication	512,162			512,162	0	28,169	(10,750)
1993	UCU	Computer Equipment	0			0	0	0	0
1993	UCU	Office Furniture	173,274			173,274	0	12,666	(4,828)
1993	UCU	Office Furniture	232,491			232,491	0	15,437	(5,873)
1993	UCU	RP - Jul	109,155			109,155	2,799	2,663	52
1993	UCU	RP - Jun	81,104			81,104	2,080	1,979	39
1993	UCU	RP - NE	363,950			363,950	9,332	8,880	174
1993	UCU	RP - Nov	475,957			475,957	12,204	11,613	227
1994	UCU	39 Yr; RP Dec	393,495			393,495	10,089	9,601	187
1994	UCU	Autos	9,111			9,111	0	962	(369)
1994	UCU	Communication Equipment	140,539			140,539	6,268	8,784	(966)
1994	UCU	Computer Equipment	0			0	0	0	0
1994	UCU	Furniture & Fixtures	496,454			496,454	22,142	32,965	(4,155)
1994	UCU	Furniture & Fixtures	436,392			436,392	19,463	31,900	(4,775)
1994	UCU	General Equipment	60,835			60,835	2,713	3,439	(279)
1995	UCU	39 Yr; RP Jan NE	395			395	- 10	10	0
1995	UCU	39 Yr; RP July	98,077			98,077	2,515	2,393	46

TAX BASIS, DEPRECIATION, DEFERRED TAXES

12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1995	UCU	Communication Equipment	40,211			40,211	3,591	2,212	530
1995	UCU	Computer Equipment	135,891			135,891	0	11,782	(4,523)
1995	UCU	Furniture & Fixtures	6,857			6,857	612	455	60
1995	UCU	Furniture & Fixtures	926,520			926,520	82,738	67,729	5,762
1995	UCU	General Equipment	4,722			4,722	422	267	59
1996	UCU	39 Yr; RP Aug	11,602			11,602	297	283	6
1996	UCU	39 Yr; RP Dec	39,744			39,744	1,019	960	23
1996	UCU	39 Yr; RP Jan	362,438			362,438	9,293	8,753	207
1996	UCU	Computer Equipment	12,223,926			12,223,926	704,098	1,358,078	(251,063)
1996	UCU	General Equipment	1,838			1,838	164	103	23
1996	UCU	Transmission NE	1,379,594			1,379,594	85,949	53,252	12,553
1997	UCU	39 Yr; RP Apr	102,335			102,335	2,624	2,497	49
1997	UCU	39 Yr; RP July	1,980,072			1,980,072	50,769	48,314	943
1997	UCU	39 Yr; RP Mar	37,321,466			37,321,466	956,922	910,644	17,766
1997	UCU	Communication Equipment	18,289			18,289	1,633	1,006	241
1997	UCU	Computer Equipment	20,716,943			20,716,943	2,386,592	2,301,652	32,608
1997	UCU	Furniture & Fixtures	(64,998)			(64,998)	(5,804)	(4,751)	(404)
1997	UCU	General Equipment	38,317			38,317	3,422	2,166	482
1998	UCU	39 Yr; RP - July	1,175			1,175	30	29	0
1998	UCU	39 Yr; RP - Mar	1,011,592			1,011,592	25,937	24,683	481
1998	UCU	39 Yr; RP July	7,924			7,924	203	193	4
1998	UCU	Communication Equipment	648,743			648,743	81,028	35,681	17,409
1998	UCU	Computer Equipment	2,973,492			2,973,492	342,546	330,355	4,680
1998	UCU	Furniture & Fixtures	10,470			10,470	1,308	432	337

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
1998	UCU	Furniture & Fixtures	1,347,035			1,347,035	168,245	98,468	26,787
1998	UCU	General Equipment	8,906,024			8,906,024	1,112,362	503,458	233,758
1998	UCU	Software	7,418,950			7,418,950	1,236,516	1,483,790	(94,929)
1999	UCU	39 Yr RP - Apr	517,885			517,885	13,279	12,636	247
1999	UCU	39 Yr RP - July	202,842			202,842	5,201	3,509	649
1999	UCU	39 Yr RP - Mar	289,003			289,003	7,410	7,052	138
1999	UCU	Communication Equipment	2,138,251			2,138,251	373,980	117,604	98,423
1999	UCU	Computer Equipment	5,305,856			5,305,856	1,018,724	589,481	164,787
1999	UCU	Furniture & Fixtures	(18,484)			(18,484)	(3,233)	(763)	(949)
1999	UCU	Furniture & Fixtures	3,697,612			3,697,612	646,712	270,295	144,506
1999	UCU	Gas Distribution	321,991			321,991	21,500	9,879	4,461
1999	UCU	General Equipment	918,194			918,194	160,592	51,906	41,725
1999	UCU	Software	362,265			362,265	120,754	72,453	18,542
2000	UCU	20 Yr; Gas Distribution	2,619			2,619	189	91	38
2000	UCU	39 Yr RP - July LI	143,199			143,199	3,672	3,494	68
2000	UCU	39 Yr RP - Mar	1,465,533			1,465,533	37,576	35,759	698
2000	UCU	Communication Equipment	234,693			234,693	57,476	12,908	17,110
2000	UCU	Computer Equipment	6,536,851			6,536,851	2,091,792	726,244	524,234
2000	UCU	Furniture & Fixtures	635,259			635,259	155,575	46,437	41,898
2000	UCU	General Equipment	58,090			58,090	14,226	3,284	4,201
2000	UCU	Software	6,334,103			6,334,103	2,111,347	703,719	540,388
2001	UCU	39 Yr RP - July	4,334,305			4,334,305	51,015	52,879	(715)
2001	UCU	Computer Equipment	132,162			132,162	26,432	7,342	7,329
2001	UCU	Furniture & Fixtures	2,373,178			2,373,178	339,127	86,740	96,891

TAX BASIS, DEPRECIATION, DEFERRED TAXES

12/31/00

Vintage	Utility	Property	By Class	Basis Electric	Basis Common-100%	Basis UCU Shared-100%	2001 Tax Depreciation	2001 SL Depreciation	2001 Deferred Taxes
2001	UCU	39 Yr RP - July	12,227,460			12,227,460	143,917	149,175	(2,019)
2001	UCU	Software	2,097,194			2,097,194	349,529	116,499	89,460
		UCU Shared Assets	162,026,235						
						Totals	15,271,619	10,884,080	1,685,227
		Total Basis - Electric, 100% Common and 100% UCU	**1,075,773,434**	**877,410,620**	**36,336,579**	**162,026,235**			

TAX BASIS, DEPRECIATION, DEFERRED TAXES
12/31/00

Vintage	Utility	Property	Tax Depreciable Basis	2001 Tax Depreciation	2001 ESL Depr on Book Rates	Annualized Deferred Taxes
1970-2000	Electric	all	843,655,636	30,293,242		
2001			33,754,984	1,529,035		
			$877,410,620	$31,822,277		
1970-2000	Common		36,290,264	2,129,590		
2001			46,315	4,746		
			36,336,579	2,134,336		
Electric allocation @ 91.235%			$33,151,678	$1,947,261		
1970-2000	UCU Shared		140,861,936	14,361,599		
2001			21,164,299	910,020		
			$162,026,235	$15,271,619		
Mo. Electric allocation @ 19.974%			$32,363,120	$3,050,353		
Total Missouri Electric			$942,925,418	$36,819,892		
Total Missouri Juris Electric@ 98.154%			$925,519,015	$36,140,196	$37,576,072	
tax depr to exp @ .987611				$ 35,692,456	$ 37,110,542	$ (1,418,087)
Total Book Basis PIS Missouri Juris [1]			$ 1,044,781,357			
Total Book Basis Depr Exp Missouri Juris				$ 47,348,443		
tax basis as % of book	0.885849					
Schedule M				$ (11,208,247)		

[1] excludes Greenwood juris amount of $12,565,800

Deferred Taxes: 12 months ending 12/31/00: Missouri Public Service

		Per books	Corrected
1	**Provisions for Deferred Income Taxes a/c 410.1**		
2	Current year accrual-other (gas) a/c 283	*$ 56,520*	
3	Current year accrual-other (electric) a/c 283	$ 334,778	
4	Current year accrual deferred tax-depr (electric)-- a/c 282	$ 501,310	
5	Provisions for Deferred Income Taxes a/c 410.1	**$ 892,608**	**$ 836,088**

Provisions for Deferred Income Tax-Credit: A/C 411.1

		Sch "m"	Deferred Taxes at 38.39%
9	Contributions in Aid of Construction	$ 1,000,000	*$ (383,900)*
10	Maintenance Accruals	$ 1,442,000	*$ (553,584)*
11	OPRB	$ 300,000	*$ (115,170)*
12	Acquisition Adjustment Amortization	$ 14,351	*$ (5,510)*
13	Emission Allowance Amortization	$ 107,660	*$ (41,308)*
14	Depreciation		$ (2,754,862)
15	Credit Amortizations:		
16	Pollution control Facilities (pre 1980)		$ (27,270)
17	Capitalized Pensions & Taxes (1976-1978)		$ (17,424)
18	Repair Allowance (1973 - 1976)		$ (70,202)
19	JEC Interest & Taxes (pre 1980)		$ (79,334)
20	Provisions for Deferred Income Taxes-Credit a/c 411.1		**$ (4,048,564)** **$ 2,919,092**

Investment Tax Credit Adjustments: a/c 411.4

22	Electric	3%	$ 66,024	
23		4%	$ 46,131	
24		10%	$ 711,246	
25		Total Electric		**$ 823,401**
26	Gas	3%	$ 4,896	
27		4%	$ 2,399	
28		10%	$ 38,107	
29				*$ 45,402*
30	**Investment Tax Credit Adjustments: a/c 411.4**			**$ 868,803** **$ 823,401**

31 ** **Items in *Italic* need adjustment to remove**

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the matter of Missouri Public Service of Kansas City, Missouri, for authority to file tariffs increasing electric rates for service provided to customers in the Missouri Public Service area	)))))	Case No. ER-2001-672

County of Jackson)
) ss
State of Missouri)

AFFIDAVIT OF JOHN W. MCKINNEY

John W. McKinney, being first duly sworn, deposes and says that he is the witness who sponsors the accompanying testimony entitled "Rebuttal Testimony of John W. McKinney;" that said testimony was prepared by him and under his direction and supervision; that if inquiries were made as to the facts in said testimony and schedules, he would respond as therein set forth; and that the aforesaid testimony and schedules are true and correct to the best of his knowledge, information, and belief.

John W. McKinney

Subscribed and sworn to before me this 7th day of January, 2002.

Notary Public

My Commission expires:

8-20-2004

TERRY D. LUTES
Jackson County
My Commission Expires
August 20, 2004